



C. ABDUL HAKEEM COLLEGE (AUTONOMOUS)

PG & Research Department of Commerce

Under Graduate

Curriculum and Syllabus

(Choice Based Credit System)

[Effective from the Academic Year 2018-19]

C. ABDUL HAKEEM COLLEGE (AUTONOMOUS), MELVISHARAM-632509
PG AND RESEARCH DEPARTMENT OF COMMERCE
B. Com. COMMERCE
CBCS PATTERN (REGULATIONS 2018 - 2019)
The Course of Study, Credits and Scheme of Examinations

I YEAR

S.No	Part	Course Title	Sub Code	Hrs/week	Credits	Title of the Paper	Maximum Marks		
I YEAR SEMESTER I							CIA	EXT	TOTAL
							Mark	Mark	Mark
1	I	Language	U18FTA102/ U18FUR102	6	4	Tamil/Urdu/Others-I	25	75	100
2	II	English	U18FEN101	6	4	English-I	25	75	100
3	III	Main-Theory	U18MCM101	6	4	Financial Accounting	25	75	100
4	III	Main-Theory	U18MCM102	4	3	Modern Business Communication	25	75	100
5	III	Allied-I Theory	U18AEC101/ U18ACM102/ U18ACM103	6	4	(Choose any one) Indian Economic Development – I/ Principle and Practice of Insurance/ Corporate e-Management - I	25	75	100
6	IV	Environmental Studies	U18CES101	2	2	Environmental Studies	25	75	100
				30	21		150	450	600
I YEAR SEMESTER II							CIA	EXT	TOTAL
							Mark	Mark	Mark
7	I	Language	U18FTA202/ U18FUR202	6	4	Tamil/Urdu/Others-II	25	75	100
8	II	English	U18FEN201	4	4	English-II	25	75	100
9	III	Main-Theory	U18MCM201	6	4	Advanced Financial Accounting	25	75	100
10	III	Main-Theory	U18MCM202	4	3	Business Management	25	75	100
11	III	Allied-I Theory	U18AEC201/ U18ACM202/ U18ACM203	6	6	(Choose any one) Indian Economic Development –II/ Business Organisation/ Corporate e-Management-II	25	75	100
12	IV	Value Education	U18CVE201	2	2	Value Education	25	75	100
13	IV	Soft Skills	U18CSS201	2	1	Soft Skills	25	75	100
				30	24		175	525	700

S.No	Part	Course Title	Subject Codes	Hrs/week	Credits	Title of the Paper	Maximum Marks		
II YEAR SEMESTER III							CIA	EXT	TOTAL
							Mark	Mark	Mark
14	III	Main-Theory	U18MCM301	6	4	Corporate Accounting	25	75	100
15	III	Main-Theory	U18MCM302	5	4	Legal Aspects of Business	25	75	100
16	III	Main-Theory	U18MCM303	4	3	Indian Banking System	25	75	100
17	III	Main-Theory	U18MCM304	4	3	Business Statistics and Operations Research-I	25	75	100
18	III	Allied-II Theory	U18AEC302/U18ACM301 U18ACM302/ U18ACM303	6	4	(Choose any one) Principles of Economics/Financial and Management Accounting - I/Office Management/Project Management	25	75	100
19	IV	Skill Based	U18SCM301	3	3	Personality Development (SBS-I)	25	75	100
20	IV	Non Major Elective	U18NCM301	2	2	Business and Management Communication (NME-I)	25	75	100
				30	23		175	525	700
II YEAR SEMESTER IV							CIA	EXT	TOTAL
							Mark	Mark	Mark
21	III	Main-Theory	U18MCM401	6	4	Stress Management	25	75	100
22	III	Main-Theory	U18MCM402	5	4	Corporate Law	25	75	100
23	III	Main-Theory	U18MCM403	4	3	Banking Law and Practice	25	75	100
24	III	Main-Theory	U18MCM404	4	3	Business Statistics and Operations Research-II	25	75	100
25	III	Allied II-Theory	U18AEC402/U18ACM401 U18ACM402/ U18ACM403	6	6	(Choose any one) Tamil Nadu Economy-IV/ Financial and Management Accounting - II Consumer Behaviour/ Retail Management	25	75	100
26	IV	Skill Based	U18SCM401	3	3	Industrial Organization (SBS-II)	25	75	100
27	IV	Non Major Elective	U18NCM401	2	2	General Commercial Knowledge (NME-II)	25	75	100
				30	25		175	525	700

S.No	Part	Course Title	Subject Codes	Hrs/week	Credits	Title of the Paper	Maximum Marks		
III YEAR SEMESTER V							CIA Mark	EXT Mark	TOTAL Mark
28	III	Main-Theory	U18MCM501	6	4	Elements of Cost Accounting	25	75	100
29	III	Main-Theory	U18MCM502	6	4	Practical Auditing	25	75	100
30	III	Main-Theory	U18MCM503	6	4	Marketing Management	25	75	100
31	III	Main-Theory	U18MCM504	5	4	Direct and Indirect Taxes	25	75	100
32	III	Elective-I	U18ECM501/ U18ECM502/ U18ACM503	3	3	(Choose any one) Fundamentals of Entrepreneurship/ Financial Services/ Total Quality Management (Elective-I)	25	75	100
33	III	Main	U18SCM501	0	2	Internships Training	25	100	100
34	IV	Skill Based	U18EINP51	4	2	Practical-I Microsoft Office Lab (SBS-III)	25	75	100
				30	23		175	525	700
III YEAR SEMESTER VI							CIA Mark	EXT Mark	TOTAL Mark
35	III	Main-Theory	U18MCM601	5	5	Methods of Costing	25	75	100
36	III	Main-Theory	U18MCM602	6	5	Accounting for managerial Decisions	25	75	100
37	III	Main-Theory	U18MCM603	6	5	Income tax Law and Practice	25	75	100
38	III	Elective-II	U18ECM601/ U18ECM603/ U18ECM604	5	3	(Choose any one) Accounting for Financial Decision/Import export Practices/Material Management (Elective-II)	25	75	100
39	III	Elective-III	U18ECM602/ U18ECM605/ U18ECM606	4	3	(Choose any one) Human Resource Management/ Production Management/ Business Environment (Elective-III)	25	75	100
40	IV	Skill Based	U18SCM601	4	2	Practical-II Microsoft Office and Adobe Photoshop Lab (SBS-IV)	25	75	100
41	V	Extension Activities	U18CEA601	0	1	Extension Activities	100	-	100
				30	24		250	450	700

C.ABDUL HAKEEM COLLEGE (Autonomous), Melvisharam

Syllabus for First year B.Com/BBA/BCA effective from the year 2018-2019

Class : UG First year B.Com/BBA/BCA

Semester : I

Subject Code : U18FTA102

Title : Part-I Tamil

Credits : 4

Max Marks : 75



OBJECTIVES	தமிழ் மொழியின் இலக்கிய, இலக்கணச் செழுமைகளைப் பயிற்சிகளின் வழி வெளிக்கொணர்தல்.
COURSE OUTCOME(S)	
CO1	தமிழில் உள்ள பக்தி இலக்கியங்களையும் சமய இலக்கியங்களையும் அறிய வைத்தல். கவிதைகளைப் பயிற்றுவிப்பதன் மூலம் நவீன திறனாய்வு முறைகளில் ஈடுபட துணை நிறுதல்.
CO2	உரைநடையின் அடிப்படைத் திறனையும் பிழையின்றி எழுதும் முறையையும் உருவாக்குதல். தேர்ந்த சிறுகதைகள் பயிற்றுவிப்பதன் மூலம் படைப்பாக்க முயற்சிக்கு ஆயத்தப்படுத்தல்.
CO3	காலந்தோறும் தமிழ் இலக்கியங்களில் மாறுபடும் பாடுபொருள். வடிவம் முதலியவற்றை இலக்கிய வரலாற்றின் வழி உணர்த்தல்., மொழித்திறன் பயிற்சி வழி மொழி நடையை மேம்படுத்தல்

பாடத்திட்டம்

அலகு 1 - பக்தி

- இராமலிங்க அடிகள் - திருவருட்பா
பிள்ளைச் சிறு விண்ணப்பம்
(10 பாடல்கள்)
- உமறுப்புலவர் - சீறாப்புராணம்
மழை அழைப்பித்த படலம்
(21 பாடல்கள்)
- எச்.ஏ.கிருட்டிணப்பிள்ளை - இரட்சண்ய யாத்திரிகம்
சிவ்வைப் பாடு (26 பாடல்கள்)

அலகு - 2 கவிதை

- பாரதியார் - 1. காணி நிலம் வேண்டும்...
2. தேடிச் சோறு நிதந் தின்று...
- பாரதிதாசன் - உலகப்பன் பாட்டு
- கவிமணி - ஆசிய ஜோதி - 'அருள் உரிமை'
- அப்துல் ரகுமான் - ஆறாத அறிவு
- சிற்பி - முள்... முள்... முள்...

அலகு - 3 உரைநடை

- மணவை முஸ்தபா - தமிழில் அறிவியல்
- எம்.ஆர்.எம். அப்துர் றஹீம் - வாழ்க்கையில் வெற்றி
- இறையன்பு - தேசம் எனும் நேசம்

அலகு - 4 சிறுகதை

- ஆ. விநாயக மூர்த்தி - பரிசு
- தோப்பில் முகமது மீரான் - தங்க வயல்
- வைரமுத்து - ஏழையின் தாஜமகால்

அலகு - 5

(அ) இலக்கிய வரலாறு

1. பக்தி & சமய இலக்கியங்கள் - அறிமுகம்
(சைவம், இசுலாம், கிறித்தவம்)
2. இக்கால இலக்கியங்கள் - தோற்றமும் வளர்ச்சியும்
(கவிதை, உரைநடை, சிறுகதை)

(ஆ) திறனறிப் பயிற்சி

1. அகரவரிசைப்படுத்துதல்
2. வல்லினம் மிகும் இடங்கள்
3. வல்லினம் மிகா இடங்கள்
4. சந்திப்பிழை நீக்குதல்
5. பொதுக் கட்டுரை

பார்வை நூல்கள்

- | | | | |
|---|---|---|--|
| 1 | இலக்கியத் தென்றல் | - | சி.அப்துல் ஹக்கீம் கல்லூரி வெளியீடு.
2018 சூன் வெளியீடு |
| 2 | கொடை வள்ளல் நவாப்
சி.அப்துல் ஹக்கீம் | - | உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை
முதல் பதிப்பு, 2015 |
| 3 | வாழ்க்கையில் வெற்றி | - | அப்துற்றஹீம்
யுனிவர்ஸல் பப்ளிஸர்ஸ் சென்னை- 05
முப்பத்தி மூன்றாம் பதிப்பு -2011 |
| 4 | வைரமுத்து சிறுகதைகள் | - | கவிஞர். வைரமுத்து
சூர்யா லிட்ரேச்சர்(பி)லிட்,
சென்னை -24 முதல் பதிப்பு -2016 |
| 5 | தமிழ் இலக்கிய வரலாறு | - | பேரா.மது.ச.விமலானந்தம்
அபிராமி பதிப்பகம், இராயபுரம், சென்னை -13
மறு பதிப்பு -2002 |
| 6 | நற்றமிழ் இலக்கணம் | - | டாக்டர்.சொ.பரமசிவம்,
பட்டுப் பதிப்பகம், 1269, 32-ஆம் தெரு
அண்ணாநகர் மேற்கு, கம்பர் குடியிருப்பு,
சென்னை -40
பன்னிரண்டாம் பதிப்பு -2012 |

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

Year: I year

Subject Code: U18FUR101/U18FUR102

Semester: I

Part: 1

Title: **URDU – I**

Credit: 4

Max Marks: 75

OBJECTIVES	To promote student's proficiency in the basic of Urdu. To accelerate their zeal to cultivate writing skills. To strengthen their reading and receptive skills.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Students will acquire the required academic efficiency.
CO2	They will be learning the techniques of exemplary writing.
CO3	They will develop ability to foster fast reading of texts.

BOOK PRESCRIBED: "ADAB-E-JAMEEL"

Published by Dept. of Urdu, C. Abdul Hakeem College, Melvisharam.

Unit – I

- 1.SAIR PAHLAY DARWESH KI – Meer Amman Dehalvi
- 2.UMEED KI KHUSHI – Sir Syed
- 3.Letter to the Principal Seeking Leave

Unit – II

- 1.MIRZA GHALIB KE AKHLAQ WA ADAT – Moulana hali
- 2.ZUBAIDA KHATOON – Abdul Haleem Sharar
- 3.Zameer Aur Uski Khismien
- 4.Letter to the Manager of a Firm Seeking Employment

Unit – III

- 1.NOOR JHAN – Mohamed Hussain Azad
- 2.SAWERE JO KAL ANKH MERI KHULI – Patras Bukhari
- 3.Sifat Aur Uski Khimein
- 4.Letter to a Publisher of Book Seller Placing Order for Books

Unit – IV

- 1.KHUD GHARAZ DOST – Duputi Nazeer Ahmed
- 2.SIR SYED MARHOOM AUR URDU LITERATURE – Allama Shibli
- 3.Letter to the Father / Guardian Asking Money for Payment of College Fees

Unit – V

- 1.Letter to a Friend Inviting Him to Your Sister's Marriage
- 2.Sifat Aur Uski Khimein
- 3.Fe'l Aur Uski Khimein
- 4.Lawazim-E-Isim
- 5.Alat-E-Fael "Nay" Aur Almat-E-Mafo'ol "Ko" Ke Quaide

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: I year

Subject Code: U18FHI101

Semester: I

Part: 1

Title: **HINDI – I**

Credit: 4

Max Marks: 75

Unit – I PROS: GAYAD MUKUR

Lessons Prescribed:

1. AATMA NIRBHARATHA – by Pt. Balkrishna Bhatt.
2. MITRATA – by Ramchandra Shukla
3. MADHUR BHASHAN – by Gulab Roy
4. HEENG VALA – by Subhadrakumari Chouhan.
5. AJATSHATRU – by Jayshankar Prasad.

Unit – II APPLIED GRAMMAR:

Prescribed Points: 1. Gender, 2. Number, 3. Causal Verbs, 4. Voice, 5. Spell Check.

Unit – III LETTER WRITING:

Prescribed Letters: (Personal & Commercial)

1. Ordering for Books, 2. Letter for Employment, 3. Letter of Complaint, 4. Opening an Account in Bank, 5. Letter to Parents, 6. Letter to a Friend.

Unit – IV FUNCTIONAL HINDI – I: Administrative & Business

Terminology: TERMS from English to Hindi & Terms from Hindi to English.

Unit – V FUNCTIONAL HINDI – II: Administrative & Business

Terminology: PHRASES from Hindi to English.

Books for Reference:

1. HINDI VYAARAN by SHASTRI & APTE, D.B.H. PRACHARSABHA, Chennai, 1998.
2. PRMANIK ALE KHAN AUR TIPPAN, Prof. Viraj, Rajpal & Sons, Kashmere Gate, Delhi, 2001

Year: I year

Subject Code: U18FEN101

Semester: I

Part: 1

Title: **ENGLISH – I**

Credit: 4

Max Marks: 75

OBJECTIVES	
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Understand various forms of literature like Prose, Poetry, Biography, Short Story and Drama.
CO2	Acquire the knowledge of grammatical system of English Language and also develop four Language Skills. (LSRW)

UNIT - I

1. The Curse of Un-touchability
2. India and Democracy
3. The Ant and the Grasshopper
4. My Lost Dollar

PROSE

M.K. Gandhi
Dr. B.R. Ambedkar
W.S. Maugham
Stephan Leacock

UNIT – II

1. All the World is a Stage
2. La Belle Dame Sans Merci
3. Ozymandias
4. River

POETRY

William Shakespeare
John Keats
P.B. Shelley
A.K. Ramanujan

UNIT - III

1. The Doctor's Word
2. The Model Millionaire

SHORT STORIES

R. K. Narayan
Oscar Wilde

UNIT - IV

1. The Refund
2. Biography of Socrates

ONE-ACT PLAY & BIOGRAPHY

Fritz Karinthy

UNIT - V

1. Lexical Skills:

1. Words
2. Synonyms and Antonyms
3. Homonyms, Homophones
4. Words often confused

WARM UP

2. Descriptive Grammar:

1. Describing the Parts of Speech
2. The Phrase and The Clause
3. The Sentence and its types
4. Nouns

3. Traditional Grammar:

1. The Tenses- Introduction

Present Tense

1. Simple Present Tense
2. Present Continuous Tense
3. Present Perfect Tense
4. Present Perfect Continuous Tense
5. Voice of the Verb

4. Communication Skills (LSRW):

1. Greeting
 2. Introducing
 3. Inviting someone
 4. Seeking Permission
- English for Communication – I

5. Composition:

1. Letter Writing
 2. Dialogue Writing
 3. Report Writing
 4. Précis Writing
 5. Reading for Comprehension
- English for Communication - I

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

Year: I year

Subject Code: U18MCM101

Semester: I

Major: 1

Title: **FINANCIAL ACCOUNTING – I**

OBJECTIVES	To gain a knowledge of accounting in general and to understand the system of Financial Accounting.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Outline the concepts and Conventions of Financial Accounting.
CO2	Apply the Concepts for the Preparation of Financial Statements
CO3	Compute the Methods of Depreciation.
CO4	Calculation the Due Date and Interest.
CO5	State the Systems of Accounting.

UNIT - I: INTRODUCTION TO ACCOUNTING

Accounting Concepts and Conventions – Accounting Equation – Opening Entries, Closing Entries, Adjustment Entries and Rectification Entries – Bank Reconciliation Statement.

UNIT - II: FINAL ACCOUNTS

Final Accounts: – Distinction between Capital and Revenue Expenditure – Classification of Assets and Liabilities – Preparation of profit and loss account and Balance sheet.

UNIT – III: DEPRECIATION

Depreciation: - Reserves and Provisions – Objectives of Providing Depreciation – Causes of Depreciation – Methods of Recording Depreciation – Straight Line Method – Diminishing Balance Method – Change in Method of Depreciation.

UNIT – IV: AVERAGE DUE DATE & ACCOUNT CURRENT

Meaning & Definition of Average due date and account current – Determination of Due date. Average due date as basis for calculation of interest – Procedure for calculating days of interest – points to remember regarding counting of days – preparation of account current – product method
– Red-ink interest (simple problems only)

UNIT - V: SINGLE ENTRY SYSTEM

Single Entry System: – Objectives – Definition – Salient Features – Limitations of Single Entry System – Difference between Single Entry and Double Entry – Ascertainment of Profit – Methods – Net worth Method and Conversion Method – Difference between Statement of Affairs and Balance Sheet.

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

Reference Books:

1. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol.1), S.Chand & Co. New Delhi
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.
4. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers. Chennai.

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

Year: I year

Subject Code: U18MCM102

Semester: I

Major: 2

Title: **BUSINESS COMMUNICATION**

Credit: 3

Max Marks: 75

OBJECTIVES	To enable the students to know importance of communication in commerce and trade and to learn the art of letter writing.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Acquire comprehensive knowledge about Communication
CO2	Learn the art of drafting a business letter
CO3	Outline kinds of business letter.
CO4	Write job application letters with CV.
CO5	Practice interview skills.

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,

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Year: I year

Subject Code: U18AEC101

Semester: I

Allied: 1

Title: **INDIAN ECONOMIC DEVELOPMENT – I (ALLIED)**

Credit: 4

Max Marks: 75

OBJECTIVES	
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	To enable the students to understand the salient features of India.
CO2	To acquaint students will the significant of agriculture in India.
CO3	To understand the importance and recent development of Industrial sector.

UNIT – 1 ECONOMIC DEVELOPMENT & ECONOMIC GROWTH

Features of the Indian Economy – Types of Economies (***Agrarian Economy, Industrial Economy and Service Economy***) – Economic and Non-Economic factors impeding economic development – Economic Growth and Economic Development: Concepts, Differences and Determinants.

UNIT – 2 POPULATION, UNEMPLOYMENT AND POVERTY

Demographic features of India – New Population Policy – ***Urbanization*** and its trends, Causes and Consequences – ***Unemployment***: Meaning, Types, Methods of Estimation and Various Programme from the government to solve unemployment – ***Poverty in India***: Concepts, Estimation of Poverty – Recent Committee Reports (Tendulkar, Rangarajan) – Poverty Eradication Programmes.

UNIT – 3 AGRICULTURAL DEVELOPMENT

Agriculture and its Role – ***Land Reforms***: Progress, Importance & its Failure – Agricultural Holdings – ***Green Revolution***: Components and its Impact on Indian Agriculture – Cropping Pattern – ***Farm Mechanization in Indian Agriculture***: Concepts, Case for & Case against – ***WTO & the Indian Agriculture***: Prospects and Challenges.

UNIT – 4 AGRICULTURAL MARKETING AND FOOD MANAGEMENT

Agricultural Marketing: Need, Defects & its Reforms Agricultural Produce Market Committee (APMC) Act – ***Agricultural Credit in India***: Concepts and Sources (Institutional & Non-Institutional), Weakness & Measures – Regulated Market – Warehousing – NABARD & Indian Agriculture – ***Food Management***: Minimum Support Price – Procurement Price – Issue Price – Buffer Stock - Food Security: Concepts & National Food Security Act.

UNIT – 5 INDUSTRIAL DEVELOPMENT

Industry: Importance and its Role – Public sector & Private Sector Enterprises – New Industrial Policy 1991 – Disinvestment: Concepts, Types, Current Policy – MSME Sector – Sectoral Concerns (Steel Industry, Aluminium Industry, Apparel & Foot Wear Sectors) – Make in India – Start-up India – GST and its Impact on Industrial Sector.

REFERENCES:

- C. Abdul Hakeem College (Autonomous), Melvisharam.**
Syllabus for B.Com, Commerce effective from the year 2018-2019
- | | | |
|--------------|---|---------------|
| Year: 1 year | Subject Code: U18ACM102 | Semester: I |
| Allied: 1 | Title: PRINCIPLES AND PRACTICE OF INSURANCE (ALLIED) | |
| Credit: 3 | | Max Marks: 75 |
- | | |
|-------------------|--|
| OBJECTIVES | To identify the role and importance insurance and learn how insurance provides protection against economic losses arising as a result of |
|-------------------|--|

	unforeseen events and serves as an instrument of risk transfer
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Identify the various types of insurance.
CO2	Describe the principles of insurance
CO3	Summarize marine insurance
CO4	Differentiate re-insurance and double insurance
CO5	Summarize fire insurance and renewals.

UNIT-I

Definition of insurance - classification of insurance - marine and non-marine - general principles of law as applied to non-marine insurance.

UNIT-II

Life Assurance - objects of life Assurance - principles of life Assurance - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance.

UNIT-III

Marine insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution

UNIT-IV

Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance.

UNIT-V

Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste – hazards – types of fire policy - cover notes - surveys and inspection average - re-insurance - renewals.

Text and Reference Books

1. Dr. B. Vardharajan - Insurance Vol 1 and 2. - Tamil Text Book.
2. R.S. Sharma - Insurance Principle & Practice - Vara Bombay, 2006.
3. A. Murthy - Elements of Insurance.
4. Risk management & Insurance - Harrington, 2006 - Tata McGraw Hill pub.

C. Abdul Hakeem College (Autonomous), Melvisharam. Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: I year Subject Code: U18ACM103 Semester: I

Allied: 1 Title: **CORPORATE E-MANAGEMENT - I (ALLIED)**

Credit: 3 Max Marks: 75

OBJECTIVES	To identify the role and importance of Computers in a managerial Job. To understand the concepts in hardware and software and also to learn
-------------------	--

	the uses of Internet and Website for Business purpose.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Uses of Internet and Website for Business.
CO2	Classify Input and Output Devices and software application.
CO3	Discuss Data Communication and Computer Networks.
CO4	Analyze Operating Systems.
CO5	Apply the Internet technology in business.

UNIT – I

Introduction to Computers: Definition - Characteristics of a Computer - Classification of Computers - Basic Anatomy of the Computer - Applications / Uses of Computers in different fields

UNIT – II

Input and Output Devices: Input Devices - Output Devices - Data Representation - Programming Languages / Computer Languages - Software: System Software - Application Software

UNIT – III

Data Communication and Computer Networks: Data Communication - Computer Network - The Uses of a Network - Types of Networks - Network Topologies- Transmission Media: Guided Transmission Media - Wireless Transmission

UNIT – IV

Operating System: Evolution of operating systems - Function of Operating System - Classification of Operating –System - Example of Operating System – DOS –Windows – UNIX - Linux

UNIT – V

Internet and its Applications : History of Internet - Uses of Internet - Advantages of Internet - ISP - Internet Services - IP Address - Web Browser - URL - DNS - Internet Explorer - Types of internet connections - E-mail - Search Engine.

Text books:

1. P. Rizwan Ahmed: Introduction to Information Technology, Second Edition(2016), Margham Publications, Chennai.

Books for Reference:

1. Alexix Leon, Mathew Leon : Fundamentals of Computer Science and Communication, Vikas Publishing House, 1998.
2. John Callahas : Every Student guide to Internet, McGraw Hill, 1996.

3. W.S.Jawadekar : Management Information System, Tata McGraw Hill, 1995.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: 1 year

Subject Code: U18CES101

Semester: I

Part: IV

Title: **ENVIRONMENTAL STUDIES**

Credit: 2

Max Marks: 75

OBJECTIVES	To understand the environment around us and to conserve our nature.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Describe available food and natural resources.

CO2	Explain the structure and functions of ecosystem.
CO3	Elaborate the control of environment pollution
CO4	Analyze the social issues of human beings

UNIT-I: INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES :

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT-II: ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity - Insitu & Exsitu.

UNIT-III: ENVIRONMENTAL POLLUTION AND MANAGEMENT:

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.

UNIT-IV: SOCIAL ISSUES - HUMAN POPULATION:

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT-V: FIELD WORK:

Visit to a local area / local polluted site / local simple ecosystem - Report submission

Suggested Readings:

1. KUMARASAMY, K., A.ALAGAPPA MOSES AND M.VASANTHY, 2004. ENVIRONMENTAL STUDIES, BHARATHIDASAN UNIVERSITY PUB, 1, TRICHY
2. RAJAMANNAR, 2004, ENVIRONEMNTAL STUDIES, EVR COLLEGE PUB, TRICHY
3. KALAVATHY,S. (ED.) 2004, ENVIRONMENTAL STUDIES, BISHOP HEBER COLLEGE PUB., TRICHY

C.ABDUL HAKEEM COLLEGE (Autonomous), Melvisharam

Syllabus for First year B.Com/BBA/BCA effective from the year 2018-2019

Class : UG First year B.Com/BBA/BCA

Semester : II

Subject Code : U18FTA202

Title : Part-I Tamil

Credits : 4

Max Marks : 75



OBJECTIVES	தமிழ் மொழியின் இலக்கிய, இலக்கணச் செழுமைகளைப் படைப்புகளின் வழி வெளிக்கொணர்தல்.
COURSE OUTCOME(S)	
CO1	சங்க இலக்கிய வகைமை, வடிவம் தெரிந்து கொள்ளல். காலம்தோறும் நிலவி வந்த அறம் சார் விழுமியங்களைப் புரிந்து கொள்ளல்.
CO2	தமிழ்ச் சிற்றிலக்கிய மரபுகளை விளக்குவதோடு மட்டுமல்லாமல் இடைக்கால தமிழ் மக்களின் வாழ்வியலை விளக்குதல். ஆளுமைகளின் அறிமுகத்தால் தன்னம்பிக்கை, விடாமுயற்சி, ஆளுமைத்திறன்களை விளக்கி எடுத்துரைத்தல்.
CO3	காலந்தோறும் தமிழ் இலக்கியங்களில் மாறுபடும் பாடுபொருள். வடிவம் முதலியவற்றை இலக்கிய வரலாற்றின் வழி உணர்த்தல்., மொழித்திறன் பயிற்சி வழி மொழி நடையை மேம்படுத்தல்.

பாடத்திட்டம்

அலகு - 1 சங்க இலக்கியங்கள்

1. குறுந்தொகை - 6 செய்யுட்கள்
2. புறநானூறு - 6 செய்யுட்கள்
3. சிறுபாணாற்றுப்படை - 1 முதல் 111 அடி வரை

அலகு - 2 நீதி இலக்கியங்கள்

1. திருக்குறள் - 1. பெரியாரைத் துணைக் கோடல்
2. கல்வி
3. காதல் சிறப்புரைத்தல்
2. பழமொழி நானூறு - 10 செய்யுட்கள்
3. இனியவை நாற்பது - தேர்ந்தெடுத்த 10 செய்யுட்கள்

அலகு - 3 பல்கலை இலக்கியங்கள்

1. குற்றாலக் குறவஞ்சி - தேர்ந்தெடுத்த 7 பாடல்கள்
2. முத்தொள்ளாயிரம் - தேர்ந்தெடுத்த 9 பாடல்கள்
3. காளமேகப்புலவர் - தேர்ந்தெடுத்த 7 பாடல்கள்

அலகு - 4 வாழ்க்கை வரலாறு

1. தமிழ்த் தாத்தா டாக்டர். உ.வே. சாமிநாதையர்
2. நவாப். சி.அப்துல் ஹக்கீம்
3. அன்னை தெரசா

அலகு - 5

(அ) இலக்கிய வரலாறு

1. சங்க இலக்கியங்கள்
2. நீதி இலக்கியங்கள்

(ஆ) திறனறிப் பயிற்சி

1. மரபுப் பெயர்கள் - அறிமுகம்
2. வழுஉச் சொற்கள் - அறிமுகம்
3. பிற மொழிச் சொற்களை நீக்குதல்
4. வடமொழிச் சொற்களை நீக்குதல்
5. விண்ணப்பம் எழுதுதல்

பார்வை நூல்கள்

1	இலக்கியத் தென்றல்	-	சி.அப்துல் ஹக்கீம் கல்லூரி வெளியீடு. 2018 சூன் வெளியீடு
2	குற்றாலக் குறவஞ்சி	-	திரிகூட ராசப்பக் கவிராயர் சாரதா பதிப்பகம், சென்னை -14 இரண்டாம் பதிப்பு -2016
3	கொடை வள்ளல் நவாப் சி.அப்துல் ஹக்கீம்	-	அப்துல் காதர் உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை முதல் பதிப்பு, 2015
4	முத்தொள்ளாயிரம்	-	ஞா.மாணிக்கவாசகன் (உ.ஆ) உமா பதிப்பகம், சென்னை-001 இரண்டாம் பதிப்பு – 2005
5	தமிழ் இலக்கிய வரலாறு	-	பேரா.மது.ச.விமலானந்தம் அபிராமி பதிப்பகம், இராயபுரம், சென்னை -13 மறு பதிப்பு -2002
6	நற்றமிழ் இலக்கணம்	-	டாக்டர்.சொ.பரமசிவம், பட்டுப் பதிப்பகம், 1269, 32-ஆம் தெரு அண்ணாநகர் மேற்கு, கம்பர் குடியிருப்பு, சென்னை -40 பன்னிரண்டாம் பதிப்பு -2012

□

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

Year: I year Subject Code: U18FUR101/U18FUR102 Semester: I

Part: 1 Title: **URDU – II**

Credit: 4 Max Marks: 75

OBJECTIVES	To streamline students' alacrity towards Top Writers in Urdu. To augment their affinity for enriched Urdu Literature. To further their skills to translate from English to Urdu.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Students will get inspired to read more Writers in Urdu.
CO2	They will expose themselves to more Urdu Literature.
CO3	They will emerge as Masters of translation in specified languages.

BOOK PRESCRIBED: "ADAB-E-JAMEEL"

Published by Dept. of Urdu, C. Abdul Hakeem College, Melvisharam.

Unit – I

- | | | |
|--------------------|---|--|
| 1. JAMUN KA PED | – | Krishan Chander |
| 2. QAUMI GEETH | – | Allama Iqbal |
| 3. MEER TAQI MEER | - | HasthiApniHabbab Ki Si Hai |
| 4. KHAJA MEER DARD | - | Tohmaten Chand ApneZimmz
Dhar Chale |

Unit – II

- | | | |
|-----------------------|---|--------------------------------|
| 1. BADA GHAR KI BATI | – | Prem Chan |
| 2. TAJ MAHAL | – | SahirLudhyanwi |
| 3. SHAIK IBRAHIM ZAUQ | - | LayiHayathAayeQaza Le Chali |
| 4. MIRZA GHALIB | - | Dil Hi To Hai Na Sang WaKhisht |

Unit – III

- | | | |
|---|---|--------------------------|
| 1. KHUSH NASEEB | – | Ali Akbar Amburi |
| 2. MOMIN KHAN MOMIN | - | Adam Mein Rehthe |
| 3. JIGAR MURADABADE | - | Dil Gaya RonaqHayathGayi |
| 4. A General Passage Translation from English to Urdu | | |

Unit – IV

- | | | |
|---|---|--|
| 1. DARD KA EHSAS | – | Ameerunnisa |
| 2. FIRAQ | - | Sar Mein SoudaBhiNahin |
| 3. KAWISH BADRI | - | Az Sare Nav Fikr Ka Aaghaaz
Karna Chahiye |
| 4. A General Passage Translation from English to Urdu | | |

Unit – V

- | | | |
|---|---|--|
| 1. NAGHMA-E-HASRATH | – | Akbar Allahbadi |
| 2. SHAKIR NAITHI | - | Shahid Maqsood Ek Din Rubaroo
Ho Jayega |
| 3. PARVEEN | - | Chalna Ka HosalaNaye |
| 4. A General Passage Translation from English to Urdu | | |

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: I year

Subject Code: U18FHI201/U18FHI202

Semester: I

Part: 1

Title: **HINDI – II**

Credit: 4

Max Marks: 75

SYLLABUS AND BOOKS PRESCRIBED:

UNIT – I ONE ACT PLAY: ‘GADYA MUKUR’

LESSONS PRESCRIBED:

1. DEEPDAN by RAMKUMARVARMA,
2. BEEMAR KA ILAAJ by UDAY SHANKAR BHATT
3. GAON KA EESHWAR by LAXMINARAYAN LAL.

UNIT – II SHORT STORY: TEXT – ‘GADYA MUKUR’

LESSONS PRESCRIBED:

1. NAMAK KA DAAROGA by PREMCHAND
2. USNE KAHATHA by GULERI
3. MAHUYE KAPED by MARKANDEY.

UNIT – III TRANSLATION PRACTICE: ENGLISH TO ENGLISH.

Passages.

UNIT – IV DIALOGUE WRITING:

PRESCRIBED COMMUNICATIONS:

1. ADHYAPAK AUR VIDYARTHI, 2. DOCTOR AUR ROGI
3. DUKANDAR AUR GRAHAK, 4. DO YAATRI (YA) MUSAFIR
5. DUKANDAR AUR VIDYARTHI. 6. DAK GHAR MEIN

UNIT – V APPLIED GRAMMAR: USAGE IN TWO DIFFERENT MEANINGS.

BOOKS FOR STUDY:

1. GADYA MUKUR, Ed. SHAIK ABDUL WAHAB, RAKA PRAKASHAN, ALLAHABAD, 2011.
2. ANUVAD ABHYAS – III D.B. HINDI PRACHAR SABHA, CHENNAI, 2009.

BOOKS FOR REFERENCE: 1.

1. BOLCHAL KI HINDI, Dr. SUSHEELA GUPTA, LOKBHARATI, PRAKASHAN, ALLAHABAD, 2006.
2. HINDI VYAKARAN: SASTRI & APTE, D.B.H.P, SABHA, Chennai, 1998.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: I year

Subject Code: U18FEN201

Semester: II

Part: 2

Title: **ENGLISH – II**

Credit: 4

Max Marks: 75

OBJECTIVES	
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Comprehend various forms of literature like Prose, Poetry, Biography, Short Story and Drama.
CO2	Develop the knowledge of grammatical system of English Language and also develop four Language Skills. (LSRW)

UNIT - I

PROSE

- | | |
|---|----------------|
| 1. The Eternal Silence of These Infinite Crowds | N.C. Chaudhari |
| 2. Comfort | Aldous Huxley |
| 3. The Challenge of Our Time | E.M. Foster |
| 4. Words of Wisdom | ChetanBhagat |

UNIT – II

POETRY

- | | |
|------------------------------------|----------------|
| 1. Kubla Khan | S.T. Coleridge |
| 2. I Know Why the Caged Bird Sings | Maya Angelo |
| 3. Punishment in Kindergarten | Kamala Das |
| 4. The Unknown Citizen | W.H. Auden |

UNIT - III

SHORT STORIES

- | | |
|------------------|---------------------|
| 1. A Devoted Son | Anita Desai |
| 2. A Cup of Tea | Katherine Mansfield |

UNIT - IV

ONE-ACT PLAY & BIOGRAPHY

- | | |
|---------------------------------------|---------------------|
| 1. Funeral Oration from Julius Caesar | William Shakespeare |
| 2. Biography of Sir Syed Ahmed Khan | |

UNIT - V

WARM UP

1. Lexical Skills:

1. One Word Substitutes
2. Correct Usage of words
3. Commonly misspelt words
4. Formation of plurals

2. Descriptive Grammar:

1. Articles and its kinds
2. Prepositions and its kinds

3. Pronouns
4. Kind of Pronouns
5. Verbs – Transitive and Intransitive Verbs

3. Traditional Grammar:

1. The Tenses- Introduction

Past Tense

- (a) Simple Past Tense
 - (b) Past Continuous Tense
 - (c) Past Perfect Tense
 - (d) Past Perfect Continuous Tense
2. Direct and Indirect Speech

4. Communication Skills (LSRW):

1. Offering a Suggestion
2. Asking For Advice
3. Persuading
4. Complimenting

English for Communication - I

5. Composition:

1. Electronic Mail
2. Body Language
3. Facing and Interview
4. Negotiating
5. Group Discussion

English for Communication - I

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

OBJECTIVES	
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Effectively communicate through verbal/ written communication and also improve the listening skills.
CO2	Actively participate in Group Discussion/ Meetings/ Interviews and prepare and deliver presentations.

UNIT I

1. Ability to listen and document what you have heard
2. Reading and comprehension

UNIT II

3. Ability to read and follow instructions
4. Ability to interpret and transcode information

UNIT III

5. Asking for and responding to information
6. Communication skills with public, fellow employees, supervisors and customers

UNIT IV

7. Spelling and Grammar
8. Ability to fill out a job application

UNIT V

9. Expressing courtesy
10. General and Individual Traits:
 - (a) Honesty
 - (b) Reliability
 - (c) Good Attitude
 - (d) Common Sense

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

OBJECTIVES	To gain a knowledge of accounting in general and to understand the system of Financial Accounting.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Analyze the types of Branches.
CO2	Solve Departmental Accounts.
CO3	Analyze Hire Purchase and Installment Purchase.
CO4	Prepare Partnership Accounts.
CO5	Write Final Accounts of Partnership Firm.

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, New Delhi.
2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi.
3. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi.
4. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: I year Subject Code: U18MCM202 Semester: II
Major: 4 Title: **BUSNIESS MANAGEMENT**
Credit: 3 Max Marks: 75

OBJECTIVES	To gain comprehensive knowledge about Business Management
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COURSE OUTCOME(S):	
After completing this course, the students are able to	
CO1	Outline the basic concepts of Management
CO2	Sketch Planning and Decision Making.
CO3	Classify types organizations.
CO4	State types of leadership.
CO5	Evaluate the theories of Motivation.

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

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: I year Subject Code: U18ACE201 Semester: II

Allied: 2 Title: **INDIAN ECONOMIC DEVELOPMENT – II (ALLIED)**

Credit: 6 Max Marks: 75

OBJECTIVES	
COURSE OUTCOME(S):	

After completing this course, the students are able to	
CO1	To appreciate the process of growth of the country.
CO2	To know about the reforms in various sectors.
CO3	To know India's Co-operation with its neighboring countries.

UNIT – 1 LABOUR MARKET

Features on Industrial Labour – Trade Union in India – Industrial Disputes: Causes & Measures – Industrial Relations – Social Security Measures in India - Gender Inequality: Its Impact and Effects.

UNIT – 2 SERVICE SECTOR AND INFRASTRUCTURE IN INDIA

Importance of Transport System (Road, Railways, Shipping & Civil Aviation) to Economic Development - The Communication System in India (Postal System, Indian Telegraphs and Telecommunication) – Uday Scheme in Power Development – Udan Scheme in Civil Aviation Development – Social Infrastructure (Health & Education).

UNIT –3 PLANNING IN INDIA

Planning: Concepts – Major Objectives of Planning – Planning Techniques (Directive Planning and Indicative Planning) – National Development Council – Inclusive Growth: Short term & Long term Policy – NITI Aayog

UNIT – 4 STRUCTURAL ADJUSTMENT REFORMS & INTERNATIONAL ECONOMIC ORGANIZATIONS AND INDIA

Economic Reforms in India (Liberalization, Privatization and Globalization) – Demonitization and its effects on Indian Economy – Digital India – IMF – WTO – Asian Development Bank – BRICS Bank .

UNIT – 5 EXTERNAL SECTOR IN INDIA

Foreign Trade: Importance, Compositions & Direction of Foreign Trade – Balance of Payment: Disequilibrium & Adjustments – Special Economic Zones: Concepts & Recent Developments – Foreign Trade Policy (2015-2020) – FDI: Need & Role in India's Economic Development.

REFERENCES:

1. Dhingra, I.C. Indian Economy, Sultan Chand & Co., 2017.
2. Datt & Sundaram, Indian Economy, S. Chand & Co., 2017.
3. Pramt Chaudhury: The Indian Economy, Poverty & Development, Vikas Publishing House, New Delhi.
4. Jhingan, M.L. Economics Development & Planning, Konark Publishers, New Delhi.
5. Indian Economic Survey
6. RBI – Bulletin
7. Pramod Verma, Labour Economics & Industrial Relations, Tata McGraw Hill.
8. Sankaran. S. Indian Economy, Margam Publication, Chennai.
9. Ramesh Singh, Indian Economy for Civil Service Examination, Tata McGraw Hill. 2017

After completing this course, the students are able to	
CO1	Describe types of business and profession.
CO2	Evaluate and compare different types of business entities.
CO3	Outline the location of industry and factors influencing it.
CO4	Identify the functions of Stock Exchanges
CO5	Evaluate the functions of Trade Associations and Chamber of commerce

UNIT-I

Business - Meaning - Types of Business and Profession - Organization - Meaning and Importance of Business Organization.

UNIT-II

Forms of Business Organization - Sole Trader, Partnership - Joint Hindu Family System - Joint Stock Companies - Co-operative Societies - Public Utilities and Public Enterprises.

UNIT-III

Location of Industry - Factors influencing location and size - Industrial Estates and District Industries Centre.

UNIT-IV

Stock Exchange - Functions - Working - Services - Regulations of Stock Exchange in India, Business combinations - Causes - Types - Effects.

UNIT-V

Trade Associations and Chamber of Commerce –Objectives - Functions – Differences between Trade Association and Chamber of Commerce.

Text Books:

1. Sundar K, Business Organisation, Vijay Nicole Imprints Pvt. Ltd.
2. G. Prasad, C.D. Balaji , Business Organization, Margham Publications.
3. Tapas Ranjan Saha, Business Organisation and Management , Vijay Nicole Imprints
4. Gupta C B –Modern Business Organisation
5. Vasudevan and Radhaswami , Business Organization

Books for Reference:

1. Bhusan Y. K , Business Organization.
2. Prakesh Jagadeesh , Business Organization and Management.
3. Reddy P. N. and Gulshan S , Principles of Business Organization and Management.
4. Chabra T N , Business Organisation.
5. M C. Shukla , Business Organization & Management

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: 1 year

Subject Code: U18ACM203

Semester: II

Allied: 2

Title: **CORPORATE E-MANAGEMENT - II (ALLIED)**

Credit: 3

Max Marks: 75

OBJECTIVES	To identify the role and importance of Computers in Business Management. Use of Internet and Website for Business purpose.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Define Management Information System.

CO2	Explain the Functions of Management Information System.
CO3	Outline the Decision Support System
CO4	Evaluate E-Commerce in business.
CO5	Identify the methods and usage of Online Payments.

UNIT-I

Management Information System(MIS) –Definition Evolution of MIS- Objectives of MIS-Structure of MIS-Advantages of MIS-Characteristics of MIS-Role of MIS-Uses of MIS-Prerequisites of an Effective MIS- Limitations of MIS -MIS and Other Discipline

UNIT-II

Functional MIS: Marketing System- Personnel Management-Financial Management- Production Management- Accounting System Manufacturing System-Inventory Control System-Budgetary Control System- Computerized Accounting Systems: Basic requirements –Limitations- Advantages - Disadvantages

UNIT-III

Decision Support System - Components of a DSS -Attributes of Decision Support Systems-Types of Decision Support Systems-Executive Support Systems - Components of Executive Information System - Characteristics of the Executive Support System – Development of MIS

UNIT-IV

E-Commerce - Evolution of E-Commerce Definition - Traditional Commerce versus E-Commerce - Commerce Framework- Media Convergence -Anatomy of E-Commerce Applications - Architectural Framework for E-Commerce - Categories of E-Commerce – Benefits, Advantages, Disadvantages, Applications.

UNIT-V

Introduction - Online Payment -Types of Electronic Payment Systems (EPS) - E-Cash- Electronic Cheques-Electronic Wallets - Credit Cards- Debit Cards- Smart Card Micropayment- Security issues on EPS - Stored Value Cards-Charge Card-Banking – Net, Mobile - Net Banking-Mobile Banking

Text Books:

1. P.Rizwan Ahmed, Management Information System, Margham Publications, Chennai.
2. P.Rizwan Ahmed, E-Commerce and E-Business, Margham Publications, Chennai.

Books for Reference:

1. V.Rajaraman : Fundamentals of Computers.
2. R.Parameshwaran : Computer Applications in Business
3. Alexis Leon : Fundamentals of Information Technology.
4. John Callahas : Every Student guide to Internet, McGraw Hill, 1996.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: I year Subject Code: U18CVE101 Semester: II

Part: IV Title: **VALUE EDUCATION**

Credit: 2 Max Marks: 75

OBJECTIVES	To understand the human values and ethical issues.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Describe the basic concept of human values.
CO2	Explain the structure and responsibility of families.
CO3	Elaborate the human ethical relationships.
CO4	Analyze the modern welfare and globalization.

OBJECTIVES	To gain comprehensive understanding of all aspects relating to corporate accounting.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Explain issue of Shares and Debentures.
CO2	Evaluate goodwill in different methods.
CO3	Prepare Final accounts of joint stock companies.
CO4	Describe the new accounting procedure of Banking companies.

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.

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.

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.

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.

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.

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

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.Srirenganavaki, Charulatha Publications.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II year Subject Code: U18MCM303 Semester: III

Major: 7 Title: **INDIAN BANKING SYSTEM**

Credit: 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): After completing this course, the students are able to	
CO1	Explain the concepts of banking system.
CO2	Discuss the concept of central banking and credit control.
CO3	Outline the reasons for nationalization of banks.
CO4	Describe e-banking and use of technology in banking sector.
CO5	Point out the 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. Vijayalyengar, 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.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: II year Subject Code: U18MCM304 Semester: III

Major: 8 Title: **BUSINESS STATISTICS AND OPERATION RESEARCH - I**

Credit: 3 Max Marks: 75

OBJECTIVES	To understand and apply statistical tools in Business.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Explain types of data, collection and its presentation.
CO2	Interpretation of data.
CO3	Compute measures of Dispersions.
CO4	Solve the linear programming problem.
CO5	Evaluate projects.

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-

OBJECTIVES	To have a grasp of the Elements of Economic and prepare students to face Competitive Examinations in Economic.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Illustrate basics principles of economics and relations to other social sciences.
CO2	To know about demand analysis, elasticity concepts of demand also understand demand forecasting.
CO3	To acquire knowledge of the key factors of production and concepts of cost.
CO4	To understand the concept of Break even analysis, inflation, deflation & trade cycle in the present era.
CO5	To make the students understand the methods and measurement of

Unit-I INTRODUCTION

Nature and Scope of Economics Meaning and Definitions of economics, nature, scope, Uses and Limitations – Relation between economics & other social sciences.

Unit-II DEMAND ANALYSIS

Demand Analysis: Meaning – Law of Demand and its determinants – **Elasticity of Demand:** Meaning, types& importance of elasticity of demand- Advertising elasticity of demand – **Demand Forecasting:** Meaning- Purpose& Criteria for good forecasting.

Unit-III PRODUCTION ANALYSIS

Production and Costs Analysis: Cobb-Douglas production function-Law of variable proportions- Law of returns to scale – **Cost:** Concepts – cost & output relationship- Economies of scale.

Unit-IV BREAK-EVEN ANALYSIS, INFLATION, DEFLATION& TRADE CYCLE

Break – Even Analysis: Meaning, Definition, determinants, usefulness & limitation of break-even analysis. **Inflation and Deflation:** Meaning, Definition & control measures –**Trade Cycle:** Meaning & Definition - Phases of Trade Cycle & Control measures.

Unit-V NATIONAL INCOME & ECONOMIC POLICIES

National Income: Meaning & Definition - Methods and Difficulties in the calculation of National Income- **Economic Policies:** Monetary policy and Fiscal policy: Concepts – Instruments.

Textbook:

1. S.Sankaran, (1991), Micro Economics, Margham Publications, Madras.
2. Ahuja H.L. (1996), Principles of Micro Economics, A New look at Economic Theory, S. Chand, New Delhi.

Books for Reference

1. Kennedy, Maria John M., (1999). Advanced Micro Economic Theory (Second Edition) Himalaya, Publishing House, New Delhi.
2. Stigler, G.. (1996). Theory of Price (Fourth Edition) PrenticeHall of India, New Delhi.
3. Jhingan M. L., (1992). Micro Economic Theory, Konark, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Year: 11 year

Subject Code: U18ACM301

Semester: III

Allied: 3

Title: **FINACIAL AND MANAGEMENT ACCOUNTING - I (ALLIED) (BCA)**

Credit: 4

Max Marks: 75

OBJECTIVES	To enable the students to gain basic knowledge of Financial and Management accounting.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Discuss basic concepts and conventions of accounting
CO2	Prepare of final accounts of sole traders and partnership Firms.
CO3	Differentiate the different methods of depreciation.
CO4	Compute the Due date of bills.
CO5	Apply marginal costing in decision making process.

UNIT-I - INTRODUCTION

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

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.

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

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

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

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.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: II year Subject Code: U18ACM302 Semester: III

Allied: 3 Title: **OFFICE MANAGEMENT (ALLIED)**

Credit: 3 Max Marks: 75

OBJECTIVES	To enable the students to understand management of office, methods, environment and procedures.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	The students will be able to acquire the knowledge of Modern Office management
CO2	Learners will be able to understand the Functions of Office and Office Manager Qualities
CO3	To provide wide knowledge in the area Office Accommodation and Layout
CO4	Learners will develop the ability to understand Office Appliances

CO5	To know the role and usage of Record Administration
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UNIT-I

Modern Office – Functions – Growth of Office Work – Activities of Modern Office – Importance.

UNIT-II

Functions of Office Management – Planning, Organizing, Directing, Motivating, Coordinating and Controlling – Elements of Office Management – Office Manager – Functions, Qualities and Drawbacks.

UNIT-III

Office Accommodation and Layout – Location of Office – Layout and Merits – Open and Private Office – Merits and Demerits – Office Environment.

UNIT-IV

Office Appliances – Importance, Merits and Demerits – Types.

UNIT-V

Record Administration – Objects and Principles – Advantages of Records – Keeping – Filing – Objects – Essentials of Good Filing – Centralized Vs Decentralized Filing – Modern Methods and Classification – Indexing – Importance and Essentials – Methods and Merits.

Reference Books:

R.S.N. Pillai and Bagavathi, Office Management, S.Chand & Co., New Delhi.

C.B.Gupta, Office Organization and Management, Sultan Chand, New Delhi.

P.K.Ghosh, Office Management– Sultan Chand, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: 11 year

Subject Code: U18ACM303

Semester: III

Allied: 3

Title: **PROJECT MANAGEMENT AND EVALUATION**

Credit: 3

Max Marks: 75

OBJECTIVES	The basic purpose of this course is to understand the framework for evaluating capital expenditure proposals, their planning and management in the review of the projects undertaken.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	The students will be able to acquire the knowledge of Project ideas and Innovation.
CO2	Learners will be able to understand the perspective on Market research, and Market Planning.
CO3	To provide wide knowledge in project selection factors
CO4	Learners will develop the ability to understand the Project financing
CO5	Learners will secure the knowledge of monitoring & evaluation of

	projects.
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UNIT-I: INTRODUCTION

Definition - Classification of Projects - Project life cycle - Project ideas and Innovation
- Documents for Project.

UNIT-II : PROJECT SURVEY

Resource surveys, Need analysis, Market research, Market Planning.

UNIT-III : PROJECT SELECTION FACTORS

Analysis of infrastructure - Elements of economic geography location - Manpower -
Inputs - Transport - Site selection - Industrial policy - Government incentives and
regulation - Techno - economic analysis - Choice of technology - choice of process -
appropriate Technology.

UNIT-IV : PROJECT FINANCE

Cost estimating - Project financing - Sources of finance - Cost of capital structure -
International finance & Foreign exchange regulations.

UNIT-V : PROJECT MONITORING & EVALUATION

Projects Scheduling and Monitoring tools and Techniques - Project management -
Information system and Documentation - Project Evaluation.

Books for Reference:

1. Harold Kerzner: Project Management; A System approach to Planning, Scheduling and Controlling, New Delhi, CBS Publishers and Distributors, 2nd ed., 2000.
2. Joy P.K.: Total Project Management: The Indian Context, New Delhi, Macmillan India Ltd., Updated ed., 1996.
3. Rao PCK: Project Management Control, New Delhi, Sultan Chand & Sons, 1997.
4. Chandra: Project Management – Tata McGraw Hill, Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: 11 year

Subject Code: U18SCM301

Semester: III

Skill Based: 3

Title: **PERSONALITY DEVELOPMENT**

Credit: 3

Max Marks: 75

OBJECTIVES	To develop critical appraisal and understanding about personality in terms of its Nature, Development and Assessment.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Point out the determinants of personality.
CO2	Express SWOT Analysis.
CO3	Identify the factors influencing attitudes.
CO4	Recognize the value of time.
CO5	Name the interpersonal 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:
2. Barun K. Mitra, Personality Development and Soft Skills, Mittal Books Publications.
3. Seurav Das, The Personality Developmentm, Saurav Sir's Publication.
4. Dr. A.P.J. Abdul Kalam, You are Unique, Punya Publications PVT Ltd.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II year Subject Code: U18NUR301 Semester: III

NON - Major: 1 Title: **FUNCTIONAL URDU - I**

Credit: 2 Max Marks: 75

OBJECTIVES	To Popularize Urdu among Non –Urdu Knowing Students. To Introduce them the basic infrastructure of Urdu. To Train them in exact pronunciation of Urdu words.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Students will learn the primary lesson in Urdu.
CO2	They will develop the ability to form simple sentences.
CO3	They will gain proficiency in Urdu Calendar

Unit I

Urdu alphabet
Reading & Writing practice in Urdu

Unit II

Word completion,
Pronunciation, Connecting words.

Unit III

Vowels,
Prepositions & Urdu Numerals.

Unit IV

Formation of Simple Sentences.

Unit V

Conversation &
Urdu Calendar (Week days and Months).

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Syllabus for Second year UG Programmes effective from the year 2018-2019

Class	: Second year UG Programmes	Semester	: III
Subject Code	: U18NTA301	Title	: Basic Tamil (Non Major-1)
Credits	: 2	Max Marks	: 75

OBJECTIVES	தமிழ்மொழியின் அடிப்படை இலக்கண, இலக்கியப் பண்புகளை எழுத மற்றும் வாசிக்க ஆயத்தப்படுத்தல்.
COURSE OUTCOME(S)	
CO1	தமிழ் எழுத்துக்களை ஒலி வடிவம், வரி வடிவம் என பிரித்து வகைப்படுத்தல். தமிழின் அடிப்படை இலக்கண வடிவ மாறுதல்களை எடுத்துரைத்தல்.
CO2	எளிமையான தமிழ்ச் சொற்களை அறிமுகப்படுத்தி பொருளை விளக்குதல். அதிகம் பயன்படும் பெயர், வினை, மற்றும் தொகுப்புச் சொற்களை அமைக்க பயிற்சி வழங்கல்
CO3	எளிமையான சிறுகதைகளின் வழி வாசிப்புத் திறனை மேம்படுத்தல்.

பாடத்திட்டம்

அலகு-I எழுத்து

1. உயிர் எழுத்துக்கள். மெய்யெழுத்துக்கள் - வகை, எண்ணிக்கை அறிதல்
2. உயிர் மெய் எழுத்துக்கள், வல்லினம், மெல்லினம், இடையினம்

அலகு-II எழுத்து

திணை, பால், எண், இடம், காலம், ஒருமை - பன்மை வேறுபாடு, குறில் நெடில் வேறுபாடு

அலகு-III சொல்

1. ஓரெழுத்து ஒரு மொழி பெயர் (பூ,ஆ,கா...) வினை (வா,போ...)
2. ஈரெழுத்து ஒரு மொழி பெயர் (கனி, பனி...) வினை (நில், படி...)
3. தொடர் மொழி : முக்கனி ,முத்தமிழ், மூவேந்தர் ,நாற்றிசை, ஐம்பொறி , அறு சுவைகள் - இவற்றை விளக்குக.

அலகு-IV சொல்

1. பெயர்ச்சொல் , வினைச்சொல் வகைகள்
2. பறவைப் பெயர்கள், விலங்குகளின் பெயர்கள், மலர்கள், வானவில்லின் வண்ணங்கள், இந்திய மொழிகள், எண்கள் (ஒன்று முதல் பத்து வரை எழுத்தால் எழுதுதல்)

அலகு-V சிறுகதை

1. நேர்மை தந்த பரிசு

C. Abdul Hakeem College (Autonomous), Melvisharam. **Syllabus for B.Com, Commerce effective from the year 2018-2019**

Year: II year

Subject Code: U18NHIS301

Semester: III

NON - Major: 1

Title: **INDIAN NATIONAL MOVEMENT**

Credit: 2

Max Marks: 75

OBJECTIVES	To enable the students to perceive how traders of the west became the rules of the east. To understand the policies and strategies of the East Indian Company and the British Empire. To Evaluate the Contribution of the freedom fighters.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Understand the Early Nationalists, Socio-Religion Reformers in 19 th Century and demonstrate the Political Association.

CO2	Think Critically about nationalism its impact on our Freedom History. Integrate these regarding analyzes the Salient Features of Moderates.
CO3	Understand the Phase of Extremist and their role and contributions.
CO4	State the role of Gandhi in the Freedom Movement.
CO5	Evaluate the sacrifices of our freedom fighter and understand the nation hood.

UNIT - I

Early Nationalist Response : Vellore Mutiny of 1806 - Causes, Course, Causes for Failure, Nature and Impact of the Revolt of 1857 – Socio-Religious Reform Movements in 19 th Century - Brahmo Samaj, Raja Ram Mohan Roy - Devendrnath Tagore – Kesav Chandira Sen - Arya Samaj, Dayanada Saraswathi - Prarthana Samaj -Ramakrishna Mission , Swami Vivekananda-Theosophical Society, Annie Besant - Aligarh Movement, Sir Sayed Ahamad Khan - Political Associations In Bengal, Bombay and Madras upto 1885.

UNIT - II

Institutionalization of the National Movement: Factors responsible for the formation of the Indian National Congress – Objectives, Origin of the Congress – A.O. Hume - Moderate Phase (1885-1905) – Early Congressman – Gopala Krishna Gokhale - their nature, ideology, politics and leaders .

UNIT – III

Extremist Phase (1905-1916): Partition of Bengal – Swadeshi Movement – Bala Gangadhar Tilak - Formation of Muslim League - Surat Split – Swadeshi and Boycott Movement – Bengal Reunion and Transfer of Capital – India in First World War –Home Rule Movement - Lucknow Pact – August Declaration.

UNIT – IV

Emergence of Gandhiji: Rowlatt Act – Jalianwala Bagh Massacre – Khilafat Movement and Non-Cooperation Movement – Boycott of council , Court , School and colleges - Swarajya Party – Simon Commission – Nehru Report – Civil Disobedience Movement – Round Table Conferences – Gandhi Irwin Pact – Poona Pact - Government of India Act 1935.

UNIT - V

Final Phase: Provincial Governments – Lahore Resolution – Concept of Pakistan - Subas Chandra Bose and Azad Hind Fauj - INA - Individual Satyagraha - The Cripps Mission – Quit India Movement – Cabinet Mission – Transfer of Power - Mountbatten Plan – Partition – Indian Independence Act – Independence.

Books for References

1. Tara Chand: History of Freedom Movement Vol. I-IV, Publications Division, Govt. of India, 1983.
2. SumitSarkar: Modern India, 1885 - 1947, MacMillan India Ltd, Madras, 1986.
3. Bipin Chandra and Others: India's Struggle for Independence, Penguin Books, 1990.
4. Majumdar, R.C., & Chopra, P.N., Main Currents of Indian History, Sterling Publishers Pvt Ltd, New Delhi, 1979

5. Desai, A.R., Social Background of Indian Nationalism.

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

Year: 11 year

Subject Code: U18NMA301

Semester: III

NON - Major: 1

Title: **BASIC MATHEMATICS**

Credit: 2

Max Marks: 75

OBJECTIVES	This Course aims to study about the basic elementary concepts of Mathematics for Non-Major Students.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Apply Venn diagram to verify certain laws in set theory
CO2	Identify the given statement is tautology or not.
CO3	Calculate the inverse of a non singular matrix and determinant.

UNIT-I: Sets

Definition - Subsets - Power sets - Equality of sets - Finite and Infinite sets - Set operations - De-Morgan's laws - Distributive laws - Cartesian products.

UNIT-II: Number system

Binary, Octal, Hexadecimal numbers - conversion from one system to another system - addition and subtraction - one's complement.

UNIT-III: Symbolic logic

Logical statements - connectives - truth tables – tautologies.

Binary operations - groups (problems and simple properties only).

UNIT-IV: Matrices

Definition - types of matrices - operations on matrices - adjoint and inverse - applications - solving non-homogeneous equations.

UNIT-V: Determinants

Definition - properties (without proof) - application of determinants - Cramer's rule for the solution of a system of linear equations.

Reference Books

1. Dr.M.K.Venkataraman & others, "Discrete mathematics and structures", The National Publishing Company, Madras.
2. Trembly J.P and Manohar.R "Discrete Mathematical Structures with applications to computer science" Tata McGraw – Hill Pub., Co., Ltd. New Delhi 2003.
3. Richard Johnsonbaugh, "Discrete Mathematics" fifth Edn., Pearson Education Asia, New Delhi 2002.
4. V.Vijayendran "Digital Fundamentals" S.Viswanathan Printers & Publishers Pvt. Ltd.
5. T.K.Manicavachagom Pillay & Others, "Algebra", Volume II, S.Viswanathan Printers & Publishers Pvt. Ltd.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II year

Subject Code: U18NPH301

Semester: III

NON - Major: 1

Title: **BASIC PHYSICS - I**

Credit: 2

Max Marks: 75

OBJECTIVES	To Learn the Basic principles of Physics To Learn and understand the various instruments and their usage
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	To know about Newton's laws and their application in washing machine.
CO2	To know about absorption of heat, its transfer and their domestic applications.
CO3	To know about the principles involved in sound, light and its common applications.
CO4	To know about natural calamities in Geophysics view, Medical physics and their common applications.
CO5	To know about the Radio waves and Satellites and their common

UNIT – I : MECHANICS

Newton's laws and their importance – Definitions of Work, Power, Energy and their units – Principle and working of Centrifuge - Washing Machine and its functional parts.

UNIT – II : HEAT

Thermometry - Celsius and Fahrenheit scales - Variation of boiling point with pressure – Principle and working of Pressure cooker – Refrigerator – Air Conditioner – Principle and their capacities

UNIT – III : ACOUSTICS AND OPTICS

Acoustics - applications and its importance – Ultrasonics – SONAR and its applications – Power of lens – Long sight and short sight – Microscope, Telescope, Binocular and their basic principles and applications.

UNIT – IV : GEO PHYSICS AND MEDICAL PHYSICS

Earthquake – Richter scale – Thunder and lightning – Lightning arrestors – Principles and Medical applications of X-rays, Ultrasound, Computerised Tomography, Magnetic Resonance Imaging in medicine and their importance.

UNIT – V : RADIOWAVES AND COMMUNICATION

Electromagnetic spectrum–Radio Waves–Basics of AM and FM Transmission and Reception– Mobile communication fundamentals–Importance of Satellites.

Books for study:

1. The Learner's Series – Everyday Science – Published by INFINITY BOOKS, New Delhi.
2. The Hindu speaks on Science, Vol I & II, Kasturi& Sons, Chennai.

Books for Reference:

1. Fundamentals of Physics, D. Halliday, R. Resnick and J. Walker, 6th Edition, Wiley, NY (2001).
2. Physics, Vols I, II, III , D. Halliday, R. Resnick and K.S. Krane, 4th Edition, Wiley, New York (1994).
3. The Feynmann Lectures on Physics Vols, I, II, III , R.P. Feynmann, R.B. Leighton & M. Sands, Narosa, New Delhi (1998).

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Sc., Chemistry effective from the year 2018-2019

Year: II Year

Subject Code: U18NCH301

Semester: III

Non-Major-1

Title: **CHEMISTRY IN DAILY LIFE-I**

Credits: 2

Max.Marks: 75

OBJECTIVES	To introduce students to a breadth of ways in which chemistry impacts every aspect of modern life, from the food we eat to the clothes we wear, the way we communicate and work, the way we keep ourselves healthy and how we diagnose and treat those who aren't. Chemistry's role in our everyday life and how chemistry will impact on people's lives in the future.
Course Outcome(s): On Completion of the course, students will be able to	
CO1	Summarize the basic concepts in chemistry.
CO2	Compute the knowledge of cosmetics and their hazardous in our daily life.
CO3	Outline the knowledge of water analysis and their treatment methods.
CO4	Sketch the concepts of pH and buffer action in our daily life.
CO5	Relate the nature of food, food sources, balanced diet, various adulterants and their governing laws.

UNIT: I - Basic Concepts in Chemistry:

Elementary ideas of Atoms, elements, Atomic mass and Molecular mass. Isotopes, isobars and isotones. Methods of expressing concentration: Weight percentage, molality, molarity, normality and ppm.

UNIT-II - Cosmetics:

General formulation, preparation and toxicology of different types of cosmetics - Tooth paste, Shampoos, Hair dyes, lipstick, nail polish, perfumes, deodorants, Shaving cream Talcum powder, soaps and detergents.

UNIT-III - Water Analysis:

Sampling of Water for analysis - Chemical Substances affecting Potability - Colour, Turbidity, Odour, Taste, Temperature, pH and Electrical Conductivity. Purification of water Hard and soft water. Analysis of pollutant water by COD and BOD.

UNIT-IV - Acid - Base balance:

Definition classification, preparation properties and uses of acids and bases of Neutralisation reactions in everyday life. Indicators pH and their biological significance of pH; Buffer solutions – Importance of buffer in living system.

UNIT-V - Food and Nutrition:

Carbohydrates, Proteins, Fats, Minerals and Vitamins, definitions, sources and their physiological importance - balanced diet.

Adulterants in milk, ghee, oil, coffee powder, tea, asafoetida, chilli powder, pulses and turmeric powder - identification. Food laws, Safety and Standards.

REFERENCES:

1. Chemical Process Industries (4th Edition) R. Norris Shreve Joseph A.Brink,Jr.
2. Perfumes, Cosmetics and Soaps W.A.Poucher (Vol.3) Environmental Chemistry A.K.De.
3. B. Sreelakshmi, Food Science, New Age International, New Delhi, 2015.
4. Shashi Chowla; Engineering Chemistry, Danpat Rai Publication.
5. B.K. Sharma; Industrial Chemistry. Goel Publishing House, Meerut, 2003.
6. C.N.R. Rao; Understanding Chemistry, Universities Press.
7. M.K. Jain and S.C. Sharma; Modern Organic Chemistry, Vishal Pub. Co., Jalandhar, 2009.
8. V.R.Gowariker; N.V. Viswanathan and J. Sreedhar; Polymer Science, 2nd edn., New Age, New Delhi, 2015.
9. P.C. Pall; K. Goel and R.K. Gupta; Insecticides, Pesticides and Argobased Industries.
10. Singh, K., Chemistry in Daily Life; Prentice Hall of India, New Delhi, 2008.

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

Year: 11 year

Subject Code: U18NZL301

Semester: III

NON - Major: 1

Title: **POULTRY FARMING**

Credit: 2

Max Marks: 75

OBJECTIVES	To create knowledge on Modern poultry farming and to encourage as a self-employment venture.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Describe the importance and current need of poultry.
CO2	Identify the different types of fowls.
CO3	Explain the morphology of fowls and poultry feed preparation.
CO4	Apply proper diseases control measures and plan a poultry farm unit.

UNIT – I

Poultry-definition-types of poultry-fowls-ducks-Quails. Scope and importance of poultry-Status of Poultry in India and World. Classification of fowls based on color, comb and meat.

UNIT – II

External structure of a male and female fowl-identification of sex-External morphology of variety of fowls: American Class (Rhode Island Red and Plymouth Rock), Asiatic class (Brahma), English Class (Sussex, Australop and Orpington), Mediterranean class (Leghorn and Minorca)

UNIT – III

Feeding poultry –Feed Preparation- Feeding equipment's-Management of Egg Layers – Management of Broilers in large scale farms.

UNIT – IV

Poultry diseases: Causative agent and prevention of Viral, Bacterial, Fungal, protozoan and Parasitic diseases. Vaccination chart for fowls.

UNIT – V

Construction and Management of modern poultry farms – Management of egg layers-care during winter and summer-Progressive plans to promote poultry as a self-employment venture.

TEXT BOOK

1. Sreenivasiah P.V., 2014. Text Book of Poultry Science. Write & Print Publishers, India

Suggested Readings:

1. Jull Morley, A. 1971: Poultry Husbandry, Tata –McGraw Hill Publ. Co New Delhi – India.
2. Sastry, Thomas and Singh, 1982: Farm Animals Management and Poultry production – Vikas Publ. co. New Delhi – India.
3. Harbans Singh and Earl.N. Moore, 1982: Livestock and poultry production – prentice hall India Publ. Co., New Delhi – India.
4. Banarjee, G.C. 1986: Poultry, Oxford – IBH publ. co., New Delhi – India.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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Year: II year

Subject Code: U18NBA301

Semester: III

NON - Major: 1

Title: **MANAGEMENT CONCEPTS**

Credit: 2

Max Marks: 75

OBJECTIVES	To gain comprehensive knowledge about Business Management
COURSE OUTCOME(S):	
After completing this course, the students are able to	
CO1	Describe the basic functional areas of management.
CO2	Apply the knowledge of management in planning.
CO3	Explain the staffing functions.
CO4	Describe the selection procedure.
CO5	Point out the need and methods of training.

UNIT-I

Management-Definition-Importance of management – Henry Fayol Principles of Management - Function of Management- Level of Management.

Unit-2

Planning - meaning- importance- steps in planning- features of a good plan.

Unit-3

Staffing- Functions of staffing- Importance - Recruitment-Sources of Recruitment.

Unit-4

Selection- Selection Procedure –Test: (Aptitude test, Intelligence test, Proficiency test, Interest test, Personality test)-Interview: Types of interview.

Unit-5

Training- Need for training - Advantages– Methods of training (On the Job and Off the Job Training)

Text Book

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

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Year: II year

Subject Code: U18MCM401

Semester: IV

Major: 9

Title: **STRESS MANAGEMENT**

Credit: 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): After completing this course, the students are able to	
CO1	Identify different types of stress and its symptoms.
CO2	Explain reasons for stress.
CO3	Point out the impact of stress.
CO4	Compare Stress of rural and urban people
CO5	Analyze how to overcome stress.

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

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, New Delhi.

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, Commerce effective from the year 2018-2019

Year: II year

Subject Code: U18MCM403

Semester: IV

Major: 11

Title: **BANKING LAW AND PRACTICE**

Credit: 3

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): After completing this course, the students are able to	
CO1	Recognize the relationship between banker and customer.
CO2	Describe the principles of lending and NPAs.
CO3	Evaluate different types of negotiable instruments.
CO4	Recognize Paying and Collection Procedures of Banks.
CO5	Describe the 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 cheque – 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 cheque.

Collection of cheque – 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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Year: II year	Subject Code: U18MCM404	Semester: IV
Major: 12	Title: BUSINESS STATISTICS AND OPERATION RESEARCH - II	
Credit: 3		Max Marks: 75

OBJECTIVES	To understand and apply statistical tools in Business.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Examine the Concept of Correlation and Regression
CO2	Explain the importance of Index Numbers.
CO3	Discuss the concept of Time Series Analysis.
CO4	Analyze the Sequencing of jobs and Replacement of Machines.
CO5	Solve the Transportation and Assignment Problems

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, Drobish and Bowley's - Marshall Edgeworth, Fishers Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

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

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

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

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.

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

Year: II year	Subject Code: U18AEC401	Semester: IV
Major: 12	Title: TAMIL NADU ECONOMY	
Credit: 3		Max Marks: 75

OBJECTIVES	To expose the students understand some important components of Tamil Nadu economy. To teach the students about profile, agriculture and industrial sector of Tamil Nadu.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	To give basic knowledge of Tamil Nadu economy's features, resources & demographics conditions
CO2	Explain the importance of agricultural land & agricultural marketing of Tamil Nadu economy
CO3	To know about current Industrial development & labour welfare of Tamil Nadu economy
CO4	The students get ability to compare Tamil Nadu state financial sources & Infrastructure with rest of states and country also get the knowledge of Government Scheme regard to Tamil Nadu economy
CO5	Illustrate about state tourism development, current technology & environmental issues.

A Profile of the Tamil Nadu Economy – Salient Features of Tamilnadu – Distribution of Occupational structure in Tamil Nadu -**Resource endowment:** Land ,Minerals, Forests –

Human Resources: Population growth & Demographic trends-Human Development Index-Gender Development Index .

UNIT II AGRICULTURAL SECTOR

Land use pattern – Cropping pattern – Principal Commodities – Sources of irrigation – Agricultural Marketing – Defects, remedial measures –Regulated marketing-Uzhavar Sandhai-Agricultural Finance (NABARD, Co-Operative Bank & Commercial Bank) – Livestock: Introduction

UNIT III INDUSTRIAL SECTOR

Tamil Nadu Government's role in industrial development - Industrial Development of large scale industries (Automobile, leather, cotton, sugar, cement, software) and Small Scale industries (Cottage Industries & Ancillary Industries) – MSME— **Industrial Financial Institutions:** TIIC, SIPCOT&SEZ .

UNIT IV FINANCIAL SOURCES, INFRASTRUCTURE& HEALTH

Revenue and Expenditure of the State(**Tamil Nadu Budget related**) – Tamil Nadu's Recent Budget – Transport & Communication –Social welfare Programmes of the State Government-Education & Health-Poverty Alleviation Programmes in Tamil Nadu– Unemployment Problem.

UNIT V TOURISM DEVELOPMENT

Recent tourism and economic development in Tamil Nadu- important tourist places in Tamil Nadu –Green Tourism – Medical Tourism.

TEXT BOOKS :

1. Leonard A.G, Tamil Nadu Economy, Mac Millan, New Delhi.
2. Manickam, S. Economic Development of Tamil Nadu in Perspective.

REFERENCE BOOKS

:

1. MIDS, Tamil Nadu Economy – Performance and Issues.
2. Rajalakshmi, Tamil Nadu Economy, Business Publishers.
3. Perumalsamy.S, Economic Development of Tamil Nadu.
4. Perumalsamy. S, Tamil Nadu Economy Performance and Issues.
5. Veeramani A.R, Tamil Nadu Agricultural Economy.
6. Manickam. S, Economic Development of Tamil Nadu Perspective.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Subject Code: U18ACM401

Semester: IV

Title: **FINANCIAL AND MANAGEMENT ACCOUNTING - II**

Max Marks: 75

OBJECTIVES	To enable the students to gain basic knowledge of Financial Management Accounting.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Evaluate Hire Purchase System.
CO2	Prepare Departmental Accounts.
CO3	Prepare Flow of Funds
CO4	Analyze Flexible and Cash Budget in Decision Making
CO5	Apply Capital Budgeting 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.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II year

Subject Code: U18ACM402

Semester: IV

Allied: 4

Title: **CONSUMER BEHAVIOUR**

Credit: 3

Max Marks: 75

OBJECTIVES	To understand consumer behaviour in an informed and systematic way and analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Demonstrate how knowledge of consumer behaviour can be applied to marketing.
CO2	Learners will be able to Identify and explain factors which influence consumer behavior.
CO3	To provide wide knowledge relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
CO4	Learners will develop the ability to frame and Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
CO5	Learners will secure the knowledge of marketing research and its Barriers to market research.

Unit I:

Consumer behavior: Concept and Implications; Integration of consumer behavior in the marketing concept; Consumer Decision Making Process; Levels of consumer decision making; Types of Consumer Decision Making.

Unit II:

Key Determinants of Consumer Behaviour and Marketing Strategy; Providing Customer Value and Retention; Market segmentation: Concept, Bases and Significance; How market segmentation operates; Criteria for effective targeting of market segments; Target Marketing strategies.

Unit III:

Consumer Motivation; Dynamics of Motivation, type and systems of needs; Personality and theories of personality (relevant to marketing); Consumer diversity; Self and self-image; Consumer Perception; Dynamics of perception and consumer imagery; Consumer Learning; Behavioral and cognitive learning theories; Consumer Attitude; Attitude formation and behavior; Communication and consumer behavior.

Unit IV:

Family: Concept, Roles and influences; Reference groups and their influence; Social class and consumer behavior; Influence of culture on consumer behavior; Culture and core values; Influence of sub culture & cross culture on consumer behavior.

Unit V:

Market Research: Concept and significance; Types of Research; Research approach and Process; Consumer research paradigms; Combining qualitative and quantitative research; Sampling, Data – Types and Collection; Questionnaire and Schedule; Scaling Techniques; Data analysis & reporting research findings; Barriers to market research

Text Books:

1. Schiffman, L.G. and Kanuk, L.L. (2011) Consumer Behavior, 9th Ed., Prentice Hall. ISBN: 9780131869608
2. Batra, S.K. and Kazmi, S.H.H. (2009) Consumer Behavior Text and Cases 2nd Eds, Excel Books. ISBN: 978-8174466440

3. Majumdar, Ramanuj. (2011) Consumer Behavior. Prentice Hall India. ISBN: 978-8120339637

Reference Books:

1. Loudon, D.L. and Bitta, A.J.D. (2005) Consumer Behavior Concepts and Applications, TMH. ISBN: 978-0070387676

2. Solomon, Michael R. (2013) Consumer Behavior 10th Ed., Prentice Hall. ISBN: 978-0132672146

3. Blackwell, R.D, Miniard, P.W, and Engel, J.F. (2006) Consumer Behaviour, Cengage. ISBN: 9780030211089

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: II year

Subject Code: U18ACM403

Semester: IV

Allied: 4

Title: **RETAIL MANAGEMENT**

Credit: 3

Max Marks: 75

OBJECTIVES	This course is designed to provide a good understanding of the concepts, strategies, and trends associated with a retail operation in the Indian market place. And To help the learner to explore the current retail environment, key retail management strategies, and trends in retailing.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	The students will be able to acquire the knowledge issues in the Indian Retailing Industry
CO2	Learners will be able to identify Store location and layout Retail store location and layout
CO3	Learners will develop the ability to frame and Merchandise planning and pricing
CO4	To provide wide knowledge relate to Retailing communication and selling process
CO5	Learners will secure the knowledge of Retail trends of Globalisation and changing retail formats.

UNIT-I:

Retailing – Strategy and environment An overview of retailing – Types of stores – Product retailing vs. Service retailing – Non store retailing Retail strategy – Achieving competitive advantage and positioning Retailing environment – legal, social, economic, technological, issues Trends in the Indian Retailing Industry

UNIT-II:

Store location and layout Retail store location and layout – Country/Region analysis – Trade area analysis – Site evaluation and selection Store design and layout – Comprehensive store planning Exterior design and layout – Interior store design and layout – Interior design elements

UNIT-III:

Merchandise planning and pricing Planning merchandise needs and merchandise budgets – Methods for determining inventory evaluation – Assortment planning, buying and vendor relations Merchandise pricing – Price strategies – Psychological pricing – Mark-up and markdown strategies

UNIT-IV:

Retailing communication and selling process Communicating with the retail customer – Retail promotion mix-Advertising – Sales promotion – Publicity Retail selling process – Retail database – In-store customer service

UNIT-V:

Retail trends Globalisation and changing retail formats – Virtual store – E-tailing – International Retailing – Opportunities and challenges New customized formats (customized stores, portable stores, merchandise depots, retail theater, service malls, customer-made stores, interactive kiosks, shopping arcades)

TEXT BOOKS:

1. Hasty and Reardon: Retail Management, McGraw-Hill.
2. Lucas, Bush and Gresham: Retailing, Houghton Mifflin – AIPD, India

REFERENCES:

1. Ogden and Ogden: Integrated Retail Management (Indian adaptation) ,Wiley-DreamTech
2. Gilbert: Retail Marketing Management, Pearson Education

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: 11 year

Subject Code: U18SCM401

Semester: IV

Skill Based : 2

Title: **INDUSTRIAL ORGANIZATION**

Credit:

Max Marks: 75

OBJECTIVES	To gain knowledge of the basic industrial structure and its working
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Explains Industrial Revolutions.
CO2	Describe the different types of Business Entities.
CO3	Show plant location and plant layout
CO4	Outline importance of production planning and control.
CO5	State the different types of purchasing policies and store management.

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 –

UNIT – V: MATERIAL MANAGEMENT

REFERENCE BOOKS:

- C. Abdul Hakeem College (Autonomous), Melvisharam.**

Year: 11 year

Subject Code: U18NUR401

Semester: IV

NON - Major: 1

Title: **FUNCTIONAL URDU - II**

Credit: 2

Max Marks: 75

Unit 1

Basics of Urdu Grammar

Unit II

Names of flowers, fruits,
birds, colours & Vegetables.

Unit III

Composition

(A short paragraph consisting of four or five simple sentences).

Unit IV

Two simple poems.

Unit V

Translation

(Technical terms and a passage).

C.ABDUL HAKEEM COLLEGE (Autonomous), Melvisharam

Syllabus for Second year UG Programmes effective from the year 2018-2019

Class	: Second year UG Programmes	Semester	: IV
Subject Code	: U18NTA401	Title	: Basic Tamil (Non Major-2)
Credits	: 2	Max Marks	: 75

OBJECTIVES	தமிழ் மொழியின் அடிப்படை பண்புகளை அறிய வைத்து எளிய இலக்கண, இலக்கியப் பயிற்சிகளின் வழி மதிப்பீடு செய்தல்.
COURSE OUTCOME(S)	
CO1	தமிழ் அகராதிகளைப் பயன்படுத்தவும் எழுத்துக்களை நினைவில் கொள்ளவும் பயிற்சி வழங்கல். தமிழ்ச் சொற்களில் சந்திப்பிழை தவிர்க்க எளிய பயிற்சி வழங்கல்
CO2	தமிழில் உள்ள எளிய மற்றும் இனிய இலக்கியங்களை அறிமுகப்படுத்தி பொருளை விளக்குதல். எளிமையான சிறுகதைகளின் வழி வாசிப்புத் திறனை மேம்படுத்தல்.
CO3	கலைச் சொற்களையும் ,மரபுத் தொடர்புகளையும் மொழிபெயர்த்தல்

பாடத்திட்டம்

அலகு-I எழுத்து

1.அகர வரிசையில் அமைத்தல் (ஒவ்வொன்றிற்கும் 10 பெயர்கள்)

தமிழ் மாதங்கள், தமிழ்ப் புலவர்கள், தமிழக ஊர்கள் , தலைவர்கள், தமிழ் நூல்கள்,

2. பிழை நீக்கி எழுதுதல்

- | | |
|---|--|
| 1..ஆளும் வேளும் பல்லுக்கு உறுதி | 2. ஆரம் செய விறும்பு |
| 3.பனிவுடைமை நல்ல பன்பு | 4. எண்ணை குலியல் நல்லது |
| 5.இங்கு விரகு விற்றக்கப்படும் | 6. நூன் பள் மருத்துவரைப் பார்த்தேன் |
| 7.பேருந்து நிருத்தும் இடம் | 8. உணக்கு உனவு தேவையா? |
| 9.கம்பண் வீட்டுக் கட்டுத்தரியும் கவி பாடும் | 10. ஐந்திள் வலையாதது ஐம்பதில் வளையுமா? |

அலகு-II

(அ) சேர்த்து எழுதுதல் : சுட்டு, வினா, திசைப் பெயர் - அடிப்படையிலான சொற்கள்

எ.கா : அ + இடம் = அவ்விடம், எ + பையன் = எப்பையன், வடக்கு+ மேற்கு=வடமேற்கு

(ஆ) பிரித்து எழுதுதல் : கனி, மரம் - அடிப்படையிலான சொற்கள்

எ.கா : வாழை + பழம் = வாழைப்பழம் மரம் + வேர் = மரவேர்

(இ) எதிர்ச்சொல் தருதல் : பண்பு அடிப்படையிலான சொற்கள்

எ.கா : நன்மை X தீமை நல்ல X கெட்ட உயரம் X குட்டை .

அலகு-III செய்யுள்

(அ) ஆத்திசூடி (முதல் 12 செய்யுள்)

(ஆ) திருக்குறள் (குறள் எண்கள் : 10, 15, 82, 398, 788)

(இ) கவிமணி - நூறு வயது தருவன

அலகு-IV சிறுகதை

1. கொடிக்குக் காய் பாரமா ?

2. மூன்று பொற்காசுகள்

அலகு-V(அ) தமிழில் மொழிபெயர்க்க

Cell phone , Computer, Television, Demand Draft, E- Mail, Environment, Fax, Internet,

Post office , xerox. Encyclopedia, fond, Laptop, Soft copy, file , car, lorry,

(ஆ) நேர் காணல்

கலைத் துறையினர், அரசியல் தலைவர், விளையாட்டு வீரர், அறிவியல் அறிஞர்

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II year

Subject Code: U18NHIS401

Semester: III

NON - Major: 1

Title: **CIVIL SERVICES AND OTHER COMPETITIVE EXAMINATIONS**

Credit: 2

Max Marks: 75

OBJECTIVES	To enable the students to perceive how competitive examinations in India. To understand the policies and strategies of the central services union public service commission, railway recruitment board. To evaluate the contribution of the subject of study for TNPSC Examinations Group-I and Competitive Examination preparation tips.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Understand the Union Public Service Commission and its Competitive Examinations in India.
CO2	Study the jobs, in Central Government Organizations and how to apply Competitive Examinations.
CO3	Narrate the kind of Tamil Nadu Public Service Examination Group Wise.
CO4	Understand and Recognize the subject of study for the TNPSC Examinations.
CO5	Visualize the future plans and describe the Competitive Examination Preparation Tips.

UNIT - I

Competitive Examinations in India: Introduction – Civil Services – Preliminary and Main Examinations – Government Employment in Other Services – Examination Patterns

UNIT - II

Central Services: Union Public Service Commission – Railway Recruitment Board – Defence Examinations – LIC/GIC Examinations – Staff Selection Commission Examinations – UGC / NET Examinations – Bank Examinations

UNIT - III

TNPSC: Tamil Nadu Public Services Examinations – Combined Civil Services Examinations, Group I – Combined Civil Services Examinations, Group II (Interview Posts) – Madras High Court Service Examinations – District Educational Officers Examinations – Village Administrative Officers Examinations – Other Technical Examinations

UNIT - IV

Subjects of Study for TNPSC Examinations Group I: – Mathematics – Physics – Chemistry – Biology – Zoology – History – Sociology – Computer Science – TNPSC Group II, III and IV: General Knowledge – Politics – History – Current Affairs – National Movement – Science – Geography – Economics and Business – Intelligent Quotient –General Tamil – Perusing Previous Years Question Papers

UNIT - V

Competitive Examination Preparation Tips: Motivation – Active Learner – Organizing Studies – Time Management – Reading Newspapers, Magazines, Subject and Reference Books – Writing Examinations at Home – Good Handwriting Practice – Avoiding Stress – Perusing Previous Years Question Papers

Books for Reference

1. Dr. Divya S Iyer, Path Finder: Civil Services Main Examination, DC Books Pvt Ltd, New Delhi
2. Edgar Thorpe, The Pearson CSAT Manual 2013: Civil Services Aptitude Test for the UPSC Civil Services Preliminary Examination, New Delhi
3. S.A. Majid, Special Current Affairs for Civil Services Examination, Kalinjar Publications, New Delhi
4. Sanjiv Verma, The Indian Economy : For UPSC and State Civil Services Preliminary and Main Examinations, Unique Publications, New Delhi
5. Veerasekaran, TNPSC Group II, Kizhakku Publishers, Chennai
6. Veerasekaran, TNPSC Group III, Kizhakku Publishers, Chennai

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: II year Subject Code: U18NMA401 Semester: IV

NON - Major: 1 Title: **FOUNDATION MATHEMATICS FOR COMPETITIVE EXAMINATIONS**

Credit: 2 Max Marks: 75

OBJECTIVES	This Course aims to prepare the students for various competitive examinations
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Apply the concept of ratio, proportion in real life situations.
CO2	Identify the gain, loss of a person and more than two persons in real life situations.
CO3	Calculate time, distance, work , simple interest and compound interest.

UNIT-I

Ratio and proportions.

UNIT-II

Percentages.

UNIT-III

Profit and loss, discounts.

UNIT-IV

Simple and compound interest.

UNIT-V

Time, Distance and Work.

Reference Book

1. Quantitative Aptitude - R.S. Aggarwal (S.Chand & Co. - New Delhi 2008).
2. Course in Mental Abilities and Quantitative Aptitude for Competitive Examinations - Edgar Thorpe (Tata McGraw - Hill Pub., Co., Ltd. New Delhi – II Edn.,).

C. Abdul Hakeem College (Autonomous), Melvisharam.

Year: II year	Subject Code: U18NPH401	Semester: III
NON - Major: 1	Title: BASIC PHYSICS - II	
Credit: 2		Max Marks: 75

OBJECTIVES	To Learn the Basic principles of Physics. To Learn and understand the various instruments and their applications.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	To know about properties of matter and its applications.
CO2	To get knowledge on basic principles of electricity and magnetism and applications of electromagnets.
CO3	To acquire knowledge in the content areas of atomic and nuclear physics.
CO4	To apply principles of physics to astronomical objects.
CO5	To know about the conventional and non-conventional sources like Nuclear energy and Ocean thermal energies.

UNIT – I: Properties of Matter

Strain and stress, elastic limit, Hooke's law – Surface tension – Capillary action – Flow of liquids and gases – Streamline and turbulent flow – Laws of floatation and its applications – Bernoulli's theorem and its applications – Viscosity and its applications.

UNIT – II: Electricity and Magnetism

Voltage, Current, Resistance, and Ohm's Law, Electrical Power –Difference between AC and DC – Single Phase and Three Phase supply – Transformers and its applications – Dia, Para and Ferromagnetic materials – Properties of magnetic materials.

UNIT – III: Modern Physics

Atom models evolution up to Bohr atom model (Qualitative description only) – Nucleons and other elementary particles – Fundamental Forces of Nature – Radioactivity and its applications – Crystalline and Amorphous Solids – examples, comparison and applications.

UNIT – IV: Astrophysics

Introduction – Solar system – Inner planets and outer planets – Kepler's laws of Planetary motion – Constituents of stars – birth and death of stars, stellar explosions, white dwarfs, neutron stars, pulsars, and black holes – Expansion of universe.

UNIT – V: Energy Physics

Energy sources – Conventional and Non Conventional – Types – Hydro and Thermal – Coal Oil, Gas and their importance – Green house effect – Nuclear energy, Solar energy, Wind energy.

Books for Study:

1. Properties of Matter, R Murugesan, 5th Edition, S. Chand Publishing, New Delhi.
2. Electricity and Magnetism, R Murugesan, 10th Edition, S. Chand Publishing, New Delhi.
3. Modern Physics, R Murugesan and Kiruthiga Sivaprasath, 18th Edition, S. Chand Publishing, New Delhi.
4. Mechanics & Mathematical Physics, R Murugesan, 3rd Edition, S. Chand Publishing, New Delhi.

Books for Reference:

1. Fundamentals of Physics, D. Halliday, R. Resnick and J. Walker, 6th Edition, Wiley, NY (2001).
2. https://en.wikipedia.org/wiki/Solar_System.
3. https://en.wikipedia.org/wiki/List_of_Indian_satellites.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Sc., Chemistry effective from the year 2018-2019

Year: II Year

Subject Code: U18NCH401

Semester: IV

Non Major -2

Title: **CHEMISTRY IN DAILY LIFE-II**

Credits: 2

Max.Marks: 75

OBJECTIVES	To introduce fundamental knowledge and to create awareness of Drugs, Food colour chemicals and Plastics application and their hazardous to the mankind.
Course Outcome(s): On Completion of the course, students will be able to	
CO1	Analyse the fundamental knowledge in preparations of common drugs and their toxicology in our daily life.
CO2	Assess the knowledge of using the chemicals as food in day-to-day life.
CO3	Indicate the usage of chemicals as food production agents and their hazardous.
CO4	Justify the importance of plastics and their pollution.
CO5	Demonstrate the man made materials and their importance.

UNIT-I

Common Drugs:

Antibiotics, Antipyretics, Analgesics, Anti-inflammatory agents, Sedatives, Antiseptics, disinfectants, Antihistamines, Tranquilizers, Hypnotics and Antidepressant drugs
- Definition, Examples, uses and side effects.

UNIT-II

Colour chemicals and Food additives:

Definition- Preservatives, Food colours - permitted and non-permitted. Artificial sweeteners, Emulsifying agents, Antioxidants. Artificial Sweetening agents – Saccharin – Cyclamate – Advantages and Disadvantages.

UNIT-III

Chemicals in food production:

Fertilizers used in natural sources - Fertilizers urea, NPK and Super phosphates need
- uses and hazards. Biofertilizers and Pesticides – definition and examples.

UNIT-IV

Plastic technology:

Plastics, Polythene, PVC, Bakelite, Polyesters, Resins and their Applications.
4.2 Natural Rubber - Synthetic rubbers - Vulcanisation - Preparation and its Applications.
Environmental hazards of plastics.

UNIT - V

Man made Materials:

Colour chemicals – pigments and dyes, classification, examples and applications.
Raw materials and manufacturing process of Cement, and glass.

REFERENCES:

1. Chemical Process Industries (4th Edition) R. Norris Shreve Joseph A. Brink, Jr.
2. Perfumes, Cosmetics and Soaps W.A. Poucher (Vol.3) Environmental Chemistry A.K. De.
3. B. Sreelakshmi, Food Science, New Age International, New Delhi, 2015.
4. Shashi Chowla; Engineering Chemistry, Danpat Rai Publication.
5. B.K. Sharma; Industrial Chemistry. Goel Publishing House, Meerut, 2003.
6. C.N.R. Rao; Understanding Chemistry, Universities Press.
7. M.K. Jain and S.C. Sharma; Modern Organic Chemistry, Vishal Pub. Co., Jalandhar, 2009.
8. V.R. Gowariker; N.V. Viswanathan and J. Sreedhar; Polymer Science, 2nd edn., New Age, New Delhi, 2015.
9. P.C. Pall; K. Goel and R.K. Gupta; Insecticides, Pesticides and Argobased Industries.
10. Singh, K., Chemistry in Daily Life; Prentice Hall of India, New Delhi, 2008.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Subject Code: U18NZL401

Semester: III

Title: **SERICULTURE**

Max Marks: 75

OBJECTIVES	To impart training on silk worm culture technology and to create knowledge on self – employment opportunity.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Describe about the Taxonomy, Morphological sex differences in larva and adult.
CO2	Explain the culture of mulberry plants.
CO3	Analyze the rearing methods of B.mori and mulberry silk.
CO4	Identify the diseases and pests of B.mori and mulberry..

UNIT – I

Classification of commercial varieties of mulberry. Biology of silk worm (*Bombyx mori*). Mulberry plantation establishment and cultivation practices.

UNIT – II

Diseases of mulberry – fungal, bacterial, viral and nematode diseases, deficiency diseases and their remedial measures.

UNIT – III

Silkworm rearing operations – Chawki rearing and late age rearing techniques.

UNIT – IV

Diseases of silk worm. Physical and commercial characters of cocoons. Reeling operations, importance of by – products of Sericulture.

UNIT – V

Economics of Sericulture – Sericulture prospects in India- Sericulture as Self Employment venture.

TEXT BOOK

1. Ganga, G. and Sulochana Chetty, J. 1997: An Introduction to sericulture Oxford – IBH Publ. Co.

Suggested Readings:

1. Ganga, G. 2003: comprehensive sericulture Vol-I, Moriculture – Oxford –IBH Puubl. Co. India.
2. Ganga, G. 2003: comprehensive sericulture Vol –II Silkworm rearing – Oxford – IBH Publ. Co. India.
3. http://agritech.tnau.ac.in/sericulture/seri_index.html
4. <https://tnsericulture.gov.in/>

5. <http://csb.gov.in/>
6. <http://www.csrtimys.res.in/books-0>
7. http://agritech.tnau.ac.in/sericulture/seri_books%20and%20mag.html

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II year Subject Code: U18NBA401 Semester: III

NON - Major: 1 Title: **BUSINESS CORRESPONDENT**

Credit: 2 Max Marks: 75

OBJECTIVES	To enable the students to know importance of communication in commerce and trade and to learn the art of letter writing.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Describe the basic of Business Communication
CO2	Examine the different media of communication.
CO3	Analysis of different kinds of business letters and layouts.
CO4	Describe the art of drafting letters for situations with bio data
CO5	Analysis of Social Media Communication

UNIT-I INTRODUCTION

Communication-Importance and Needs of Business correspondence - Objectives –Principles of effective Communication- Formal and Informal Communication-Communication Barriers.

UNIT-II MEDIA OF COMMUNICATION

Written, Oral, Visual, Audio and Computer based Communication and the merits and demerits of each.

UNIT-III BUSINESS LETTERS

Business Letters Kinds of Business Letters-Layout of Business Letter.

UNIT-IV LETTER WRITING

Application for the Situation- Bio-data- Business Enquiries- Complaint Letter.

UNIT-V HI-TECH COMMUNICATION

Hi-tech Communication -internet: Websites-Email -Video Conferencing- social Networking (face book, whatsapp, twitter)

Text Books:

1. Rajendra Pal and Korlehalli - Essentials of Business Communication

Reference Book

2. S.M Ramesh & C.C Pattanshetti - Business Communication.
3. Kathiresan And Dr. Radha - Business Communication

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: II year Subject Code: U18MCM501 Semester: V

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

Credit: 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 this course, the students are able to	
CO1	Explain the concept of cost accounting.
CO2	Describe the Material Cost and Control.
CO3	Outline the labour cost and control.
CO4	Classify Overheads and prepare 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 – 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%)

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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.

Subject Code: U18MCM502

Title: **PRACTICAL AUDITING**

Max Marks: 75

OBJECTIVES	To enable the students to understand the concepts and procedures in Auditing.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Describe the objectives and methodology of auditing.
CO2	Analyze Vouching for Internal Control.
CO3	Show Assets and Liabilities and company audit.
CO4	Recognize EDP in auditing.

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.

#Analysis of Audit reports of corporate#

UNIT-II: Internal control and Vouching

Internal control- Meaning- definition – Objectives- Importance- Internal Check- 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#

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

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

Year: II year

Subject Code: U18MCM503

Semester: V

Major: 15

Title: **MARKETING MANAGEMEN**

Credit: 4

Max Marks: 75

OBJECTIVES	To study and understand the concept of Marketing Management in the modern business world.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Explain the marketing concepts and functions of marketing.
CO2	Discuss Marketing mix and Product life cycle.
CO3	Justify pricing and promotion of a product.
CO4	Express role of technology in marketing.

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 – 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

Year: III year

Subject Code: U18MCM504

Semester: V

Major: 16

Title: **DIRECT AND INDIRECT TAXES**

Credit: 4

Max Marks: 75

OBJECTIVES	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 OUTCOME(S): After completing this course, the students are able to	
CO1	Explain the basic concepts of income tax.
CO2	Compute tax liabilities on salaries and House property
CO3	Compute tax liability for income from business and profession.
CO4	Apply GST in Business.

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 for GST Models of GST – Levy and Collection of GST.

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 2018-2019

Year: III year

Subject Code: U18ECM501

Semester: V

Elective: 1

Title: **FUNDAMENTALS OF ENTREPRENEURSHIP**

Credit: 3

Max Marks: 75

OBJECTIVES	To Encourage Students to Develop Entrepreneurial Skills .
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Define Entrepreneur and their role in economic development.
CO2	Identify the problems of rural entrepreneurship and women entrepreneurship.
CO3	Explain the merits and demerits of different types of organizations.
CO4	Analyze sources of finance for project.

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 Business Enterprises. #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 2018-2019

Elective: 1

Title: **FINANCIAL SERVICES**

Credit: 3

Max Marks: 75

OBJECTIVES	To Enable the students to gain knowledge of financial services .
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Express the importance of Financial services in economic environment
CO2	Differentiate Lease and Hire purchase.
CO3	Discuss factoring services.
CO4	Explain venture capital.
CO5	Outline SEBI Guidelines.

UNIT-I

Financial services – meaning – Financial services and economic environment – legal and regulatory framework – financial institutions and other participants in the financial services sector – capital and money markets – Instruments – Government – Securities market.

UNIT-II

Introduction to leasing – legal and tax aspects – lease evaluation – Merits and Demerits – Accounting and Reporting for Lease – lease funding – Types of lease – Lease agreement – Hire purchase Vs lease – Legal aspects of Hire purchase – rights and duties of hire vendor and hire purchaser.

UNIT-III

Factoring – Types and feature of factoring agreement – Factoring Vs Bills discounting – Services of factor – Consumer Finance and credit card services – forfeiting.

UNIT-IV

Venture capital – meaning and characteristics – criteria for assistance – schemes and guidelines – infrastructure financing – assessment of risk – legal aspects.

UNIT-V

Mutual funds – SEBI Guidelines – Features and types – Management structure and performance evaluation – Growth and recent trends – Investor services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – Symbols.

Reference Books:

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.
2. B.S. Bhatia & G.S. Bhatre, Management of Capital Markets, Financial Services and Institutions, Deep and Deep Publishers, 2000.
3. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 – Chennai.
4. L.M.Bhole, Finance Institutions and Markets, Tata McGraw Hill, 2002.
5. Dr. N. Premavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: III year

Subject Code: U18ECM503

Semester: V

Elective: 1

Title: **TOTAL QUALITY MANAGEMENT**

Credit: 3

Max Marks: 75

OBJECTIVES	The objective of this course is to acquaint the students with the basic concept of Total Quality from design assurance to service assurance, to give emphasis on International quality certification systems – ISO 9000.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Define the Basic Concept of Total Quality
CO2	Analyze Statistical Quality Control.
CO3	Explain the Management of Quality Circles.
CO4	Analyze Q-7 Tools.
CO5	Discuss Total Productive Maintenance and Supply Chain Management.

UNIT-I

Basic Concept of Total Quality – Evolution of Total Quality Management – Cost of Quality – Quality Productivity – Components of Total Quality Loop.

UNIT-II

Conceptual Approach to Statistical Quality Control – Acceptance Sampling and Inspection Plans – Statistical Process Control – Prevention through Process Improvement.

UNIT-III

Process Capability Studies – Humanistic Aspects of TQM – Management of Quality Circle and ZD Programmes.

UNIT-IV

Q-7 Tools – Taguchi Loss Function – Failure Analysis – Just in Time – JIT Pull System – JIT Purchase.

UNIT-V

Optimum Maintenance Decisions – Total Productive Maintenance – Process Design – Buyer - Seller Relations – Supply Chain Management.

Text Books:

1. Srinivasa Gupta & Valarmathi – Total Quality Management – Vijay Nicole Imprints
2. Subba Rao P – Total Quality Management , Tata Mc Graw Hil
3. Sridhara Bhat – Total Quality Management , Himalaya Publishing House
4. P. Saranaval & S. Balakumar – Total Quality Management ,Margham Publications

Books for Reference:

1. Ansari.A and Modarress, JIT purchasing, Free press, Newyork.
2. Sandeepa Malhotra, Quality Management planning, Deep & Deep, 2006.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: III year

Subject Code: U18SCMP51

Semester: V

Skill Based: 3

Title: MICORSOFT OFFICE LAB (PRACTICAL – I)

Credit: 2

Max Marks: 75

OBJECTIVES	The gain the knowledge about the Microsoft Office.
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COURSE OUTCOME(S): After completing this course, the students are able to	
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 etc.,.
CO4	Identify the names and function of the Power point interface.
CO5	Create and manipulate simple slide shows with outline and notes.

MS-WORD

1. Creation of new documents by performing editing, Cut, Copy, Paste,
2. Bullets and Numbering, Find & Replace.
3. Text Formatting: Bold, Italic, Underline, Text Alignment, Font Color, Style, 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, 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
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 2018-2019

Year: III year

Subject Code: U18EIN502

Semester: V

Skill Based: 3

Title: **INTERNSHIP**

Credit: 2

Max Marks: 75

OBJECTIVES	Internships are educational and career development opportunities, providing practical experience in a field or discipline.
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COURSE OUTCOME(S):

After completing this course, the students are able to

CO1	Apply knowledge of theoretical concepts, tools and resources.
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)

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; they are 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 2018-2019

Year: III year

Subject Code: U18MCM601

Semester: VI

Major: 17

Title: **METHODS OF COSTING**

Credit: 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 this course, the students are able to	
CO1	Explain the concepts and objective of Cost Accounting.

CO2	Prepare Process Costing and Contract Costing
CO3	Prepare Operating Cost Sheet.
CO4	Describe the standard Costing Technique and Analysis of 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#

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 2018-2019

Year: III year

Subject Code: U18MCM602

Semester: VI

Major: 18

Title: **ACCOUNTING FOR MANAGERIAL DECISIONS**

Credit: 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 OUTCOME(S): After completing this course, the students are able to	
CO1	Explain the basic concepts and importance of Management Accounting.

CO2	Prepare of Fund Flow Statement.
CO3	Prepare of Cash Flow Statement.
CO4	Prepare Marginal Costing, Cost Volume Profit Analysis and 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#

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:

1. R.S.N.Pillai Bagavathi, Management Accounting, S Chand, New Delhi.
2. Madhu Vij, Management Accounting, Excel Books, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: III year

Subject Code: U18MCM603

Semester: VI

Major: 19

Title: **INCOME TAX LAW AND PRACTICE**

Credit: 5

Max Marks: 75

OBJECTIVES	To impart knowledge of the important provision of Income Tax Law and Computation of income from various heads and Tax Liability.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Compute capital gain.
CO2	Appraise the different sources of income
CO3	Compute Total Income and set off and carry forward of losses.

CO4	Assess the Tax Liability of Individuals and E- filing of returns.
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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

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 2018-2019

Year: III year

Subject Code: U18ECM601

Semester: VI

Elective: 7

Title: **ACCOUNTING FOR FINANCIAL DECISION**

Credit: 3

Max Marks: 75

OBJECTIVES	To provide a Comprehensive knowledge about Financial Management.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Explain the Importance of Financial Management and Sources of raising Finance.
CO2	Outline the Theories of Capital Structure and Cost of Capital.
CO3	Prepare Capital Expenditure Budget and Working Capital Management.
CO4	Point out Different Types of Dividend Policies and Leverages.

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

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 – Gordon 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:

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.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: III year

Subject Code: U18ECM603

Semester: VI

Elective: 8

Title: **IMPORT AND EXPORT PRACTICES**

Credit: 3

Max Marks: 75

OBJECTIVES	The objective of the course is to impart knowledge in Exports and Imports.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Explain the Globalization and its impact.
CO2	Discuss Indian Trade policy in terms of exports and imports.
CO3	Describe the export documentation procedure.
CO4	Identify terms used in exports and imports.
CO5	Point out steps taken Govt. of India to promote exports.

UNIT-I: Globalization of Indian Business

Obstacles of Globalization - Factors favoring Globalization - Globalization Strategies - Indian and Emerging Market.

UNIT-II: Trade Policy and Regulation in India

Trade Strategy of India - Foreign trade Policy - Import Substitution - Regulation and Promotion of Foreign trade.

UNIT-III: Export Procedures

Offer and receipt of confirmed orders - Producing the goods - Shipment - Banking Procedure - Export incentives.

UNIT-IV: Trade and payment terms in export & import trade

Trade terms - FOB, FAS, C and F, For - FOT - Payment terms - short term payment terms - Medium and long term Credit - Bill of lading.

UNIT-V: Export Promotion

New Export policy - OGL - Autonomous Bodies - Advisory body - Incentives - Production assistance - Marketing assistance - Special Economic Zones.

Books for Reference:

1. Export procedures and Documentation - M.D. Jitendra Rajat Publications, New Delhi
2. You Too can Export – D.S.P. Selvam Abaas Publication Services, Chennai.
3. International Business – Francis Cherumilan – Prentice Hall of India, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam. **Syllabus for B.Com, Commerce effective from the year 2018-2019**

Year: III year

Subject Code: U18ECM604

Semester: VI

Elective: 9

Title: **MATERIAL MANAGEMENT**

Credit: 3

Max Marks: 75

OBJECTIVES	To make the students understand the decision making process in planning, purchasing materials and to understand the inventory control techniques.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Explain the concept of Material Management.
CO2	Describe Inventory Control concepts and its techniques.
CO3	Compare and evaluate different types of purchasing.
CO4	Discuss Store keeping and Material Handling.
CO5	Recognize vendor, buyer and seller relationship

UNIT-I

Materials – Meaning – Types - Materials Management - Definition and Functions - Importance of materials Management - Integrated materials management - The concept - advantages.

UNIT-II

Inventory control - Function of inventory - Importance - Replenishment stock - Material Demand Forecasting - Material Requirement Planning MRP - Basis - Tools of Inventory Control - ABC - VED - FSN analysis - Inventory control of spares and slow moving items - EOQ and EBQ etc - Stores planning.

UNIT-III

Purchase Management - Purchasing - Procedure - Dynamic purchasing - Principles - Import substitution - International Purchase - Import purchase Procedure.

UNIT-IV

Store Keeping and Materials Handling - Objectives - Function of store keeping - Store responsibilities - Location of store house - Centralized store room - Equipment - Security measures - Protection and prevention of stores - Fire and other Hazards – Bin card - Stock Cards.

UNIT-V

Vendor rating - Vendor development - Purchase Department - Responsibility - Buyer - Seller relationship - Value analysis - ISO – Types.

Text Books:

1. Saravanavel P and Sumathi S - Production and Materials Management , Margham Publications.
2. Chunnawalla and Patel - Production and Materials Management.
3. Paneerselvam - Production and Operations Management - Prentice - Hall of India.
4. Gopalakrishnan - Materials Management - Prentice - Hall of India.

Books for Reference:

1. Muhdnan - Production and Operation Management MacMillan.
2. Dutta - Integrated Materials Management.
3. Veb - Materials Management.
4. England and Lenders - Purchasing and Materials Management.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: III year

Subject Code: U18ECM602

Semester: VI

Elective: 10

Title: **HUMAN RESOURCE MANAGEMENT**

Credit: 3

Max Marks: 75

OBJECTIVES	To provide the students management of human resource and development of human resources in the organization.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Discuss the concept and HRM and competencies of HR managers.
CO2	Sketch Procurement, training and development of human resource.
CO3	Assess the Performance of employees.
CO4	Evaluate job, wage, Salary and Incentives

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

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-V 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 Book:

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 2018-2019

Year: III year

Subject Code: U18ECM605

Semester: VI

Elective: 11

Title: **PRODUCTION MANGEMENT**

Credit: 3

Max Marks: 75

OBJECTIVES	To enable the students to understand the various process of production, techniques of Operations and familiarize students with quality control techniques to effectively carry out Production.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Discuss the Relationship of production with other functional areas.
CO2	Recognize Production, Planning and Control
CO3	Identify Plant Location and Layout.
CO4	Analyze Time and Work Study
CO5	Explain Quality Control Techniques.

UNIT-I

Production System - Introduction - Production - Productivity - Production Management - Objectives of Production Management - Functions and scope of production management - Relationship of production with other functional areas.

UNIT-II

Production Planning and Control - Routing and Scheduling - Dispatching - Maintenance management - Types of maintenance - Breakdown - Preventive - Routine - Maintenance Scheduling.

UNIT-III

Plant Location - Introduction - Need for selecting a suitable location - Plant Location problem - Advantage of Urban, sub-urban and rural locations - Systems view of location - Factors influencing plant location.

Plant layout - Plant layout problem - Objectives - Principles of plant layout - Factors influencing plant layout - Types of layout.

UNIT-IV

Work and Method Study - Importance of work study - Work study procedures - Time study - Human considerations in work study - Introduction to method study - Objectives of method study - Steps involved in method study Work measurement - Objectives of work measurement - Techniques of work measurement - Computation of standard time - Allowance - Comparison of various techniques.

UNIT-V

Quality Control - Types of inspection - Centralized and Decentralized - P chart - X chart - Construction - Control - TQM.

Text Books:

1. Saravanavel P and Sumathi S - Production and Materials Management, Margham Publications.
2. Chunnawalla and Patel - Production and Materials Management.
3. Muhelmann, Production and Operation Management, MacMillan I Ltd.

Books for Reference:

1. Harding HA - Production Management.
2. Buffa - Production Management.
3. Broom - Production Management.
4. Saxena JP –Production and Operations Management
5. SN Chari - Production and Operation Management.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: III year

Subject Code: U18ECM606

Semester: VI

Elective: 12

Title: **BUSINESS ENVIRONMENT**

Credit: 3

Max Marks: 75

OBJECTIVES	The basic objective of the course is to develop understanding and provide knowledge about the Indian and international business environment and to enable them to realize the impact of environment on Business.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Define the concepts and importance of business environment.
CO2	Sketch the Political and Business Environment in India.
CO3	Discuss the Demographic and Social Environment.
CO4	Describe the Economic Environment of India.
CO5	Explain the Financial System (RBI, Commercial Bank, IDBI and NBFC)

UNIT-I

The concept of Business Environment - Its nature and significance - Brief overview of political - Cultural - Legal - Economic and social environments and their impact on business and strategic decisions.

UNIT-II

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business

UNIT-III

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization

UNIT-IV

Economic Environment - Economic Systems and their impact of Business - Macro Economic Parameters like GDP - Growth Rate - Population - Urbanization - Fiscal deficit - Plan investment - Per capita Income and their impact on business decisions

UNIT-V

Financial Environment - Financial System - Commercial banks - RBI - IDBI - Non-Banking Financial Companies NBFC's.

Text Books:

1. Dr. S. Sankaran - Business Environment, Margham Publications
2. Namitha Gopal –Business Environment –Vijay Nicole Imprints
3. Aswathappa - Business Environment.
4. Joshi - Business Environment- Kalyani Publishers

Books for Reference:

1. Francis Cherunilam - Business Environment.
2. Dasgupta and Sengupta - Government and Business in India.
3. International Business Environment - Prentice - Hall of India.
4. Suresh Bedi – Business Environment –Excel Books, New Delhi.
5. Paul – Business Environment.

C. Abdul Hakeem College (Autonomous), Melvisharam.
Syllabus for B.Com, Commerce effective from the year 2018-2019

Year: III year

Subject Code: U18SCMP61

Semester: VI

Skill Based: 4 Title: **MICROSOFT OFFICE AND ADOBE PHOTOSHOP LAB(PRACTICAL – II)**

Credit: 2

Max Marks: 75

OBJECTIVES	To gain the knowledge of MS-Excel and Adobe Photoshop.
COURSE OUTCOME(S): After completing this course, the students are able to	
CO1	Construct formulas, including the use of built-in-functions, and relative and absolute references.
CO2	Examine spreadsheet concept and explore its environment.
CO3	Modify a workbook, to add charts and graphics.
CO4	Use basic selection tools and edge refinement.
CO5	Isolate and edit parts of an image and 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.

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.