



C. ABDUL HAKEEM COLLEGE

Melvisharam, Vellore Dist- 632509, TN, India

Telephone : +91 4172 266487, 266987 | Fax : +91 4172 266587

Web : www.hakeemcollege.com

SUBJECT LIST

Course B.Com - Commerce

Batch 2015-2016

Total Credits 140

S.No	E/D	Cate.	Type	S. Code	S. Name	I.Ma	I.Mi	E.Ma	E.Mi	P	M	Cr	Pt
Semester - 1				Subject Count - 6			Total Credits - 21						
1	E	Theory	Language	U15FTA102	Tamil - I	25	0	75	30	40	4	I	
2	E	Theory	Language	U15FUR102	Urdu - I	25	0	75	30	40	4	I	
3	E	Theory	English	U15FEN101	English - I	25	0	75	30	40	4	II	
4	E	Theory	Main	U15MCM101	Financial Accounting - I	25	0	75	30	40	4	III	
5	E	Theory	Main	U15MCM102	Business Organization	25	0	75	30	40	3	III	
6	E	Theory	Allied	U15AEC101	Indian Economic Development - I (Allied)	25	0	75	30	40	4	III	
7	E	Theory	Environmental Studies	U15CES101	Environmental Studies	10	0	40	10	20	2	IV	
Semester - 2				Subject Count - 7			Total Credits - 24						
1	E	Theory	Language	U15FTA202	Tamil - II	25	0	75	30	40	4	I	
2	E	Theory	Language	U15FUR202	Urdu - II	25	0	75	30	40	4	I	
3	E	Theory	English	U15FEN201	English - II	25	0	75	30	40	4	II	
4	E	Theory	Main	U15MCM201	Financial Accounting - II	25	0	75	30	40	4	III	
5	E	Theory	Main	U15MCM202	Business Communication	25	0	75	30	40	3	III	
6	E	Theory	Allied	U15AEC201	Indian Economic Development - II (Allied)	25	0	75	30	40	6	III	
7	E	Theory	Value Education	U15CVE201	Value Education	10	0	40	16	20	2	IV	
8	E	Theory	Soft Skills	U15CSS201	Soft Skills	10	0	40	16	20	1	IV	



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S.No	E/D	Cate.	Type	S. Code	S. Name	I.Ma	I.Mi	E.Ma	E.Mi	P	M	Cr	Pt
Semester - 3					Subject Count - 7	Total Credits - 23							
1	E	Theory	Main	U15MCM301	Corporate Accounting - I	25	0	75	30	40	4	III	
2	E	Theory	Main	U15MCM302	Business Law	25	0	75	30	40	4	III	
3	E	Theory	Main	U15MCM303	Modern Banking	25	0	75	30	40	3	III	
4	E	Theory	Main	U15MCM304	Business Statistics and Operations Research - I	25	0	75	30	40	3	III	
5	E	Theory	Allied	U15AEC302	Principles of Economics - I (Allied)	25	0	75	30	40	4	III	
6	E	Theory	Skill Based	U15SCM301	Development of Small Business (SBS - I)	15	0	60	24	30	3	IV	
7	E	Theory	Non Major	U15NUR301	Functional Urdu - I (NME - I)	10	0	40	16	20	2	IV	
8	E	Theory	Non Major	U15NTA301	Basic Tamil - I (NME - I)	10	0	40	16	20	2	IV	
9	E	Theory	Non Major	U15NKS301	Services Marketing (NME - I)	10	0	40	16	20	2	IV	
Semester - 4					Subject Count - 7	Total Credits - 25							
1	E	Theory	Main	U15MCM401	Corporate Accounting - II	25	0	75	30	40	4	III	
2	E	Theory	Main	U15MCM402	Corporate Law	25	0	75	30	40	4	III	
3	E	Theory	Main	U15MCM403	Banking Law and Practice	25	0	75	30	40	3	III	
4	E	Theory	Main	U15MCM404	Business Statistics and Operations Research - II	25	0	75	30	40	3	III	
5	E	Theory	Allied	U15AEC402	Principles of Economics - II (Allied)	25	0	75	30	40	6	III	
6	E	Theory	Skill Based	U15SCM401	Industrial Organization (SBS - II)	15	0	60	24	30	3	IV	
7	E	Theory	Non Major	U15NUR401	Functional Urdu - II (NME - II)	10	0	40	16	20	2	IV	
8	E	Theory	Non Major	U15NTA401	Basic Tamil - II (NME - II)	10	0	40	16	20	2	IV	
9	E	Theory	Non Major	U15NHS401	Civil Services and Other Competitive Examinations (NME - II)	10	0	40	16	20	2	IV	
10	E	Theory	Non Major	U15NKS401	Project Management (NME - II)	10	0	40	16	20	2	IV	
11	E	Theory	Non Major	U15NMA401	Foundation Mathematics for Competitive Examinations (NME - II)	10	0	40	16	20	2	IV	
12	E	Theory	Non Major	U15NCH401	Chemistry in Every Day Life (NME - II)	10	0	40	16	20	2	IV	
13	E	Theory	Non Major	U15NZL401	Sericulture (NME - II)	10	0	40	16	20	2	IV	



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S.No	E/D	Cate.	Type	S. Code	S. Name	I.Ma	I.Mi	E.Ma	E.Mi	P	M	Cr	Pt
Semester - 5					Subject Count - 6			Total Credits - 22					
1	E	Theory	Main	U15MCM501	Cost Accounting - I	25	0	75	30	40	4	III	
2	E	Theory	Main	U15MCM502	Practical Auditing	25	0	75	30	40	4	III	
3	E	Theory	Main	U15MCM503	Business Management	25	0	75	30	40	4	III	
4	E	Theory	Main	U15MCM504	Income Tax Law and Practice - I	25	0	75	30	40	4	III	
5	E	Theory	Elective	U15ECM501	Entrepreneurial Development (Elective - I)	25	0	75	30	40	3	III	
6	E	Practical	Skill Based	U15SCMP51	Practical - I Microsoft Office Lab (SBS - III)	15	0	60	24	30	3	IV	
Semester - 6					Subject Count - 7			Total Credits - 25					
1	E	Theory	Main	U15MCM601	Cost Accounting - II	25	0	75	30	40	5	III	
2	E	Theory	Main	U15MCM602	Management Accounting	25	0	75	30	40	5	III	
3	E	Theory	Main	U15MCM603	Income Tax Law and Practice - II	25	0	75	30	40	5	III	
4	E	Theory	Elective	U15ECM601	Financial Management (Elective - II)	25	0	75	30	40	3	III	
5	E	Theory	Elective	U15ECM602	Human Resource Management (Elective - III)	25	0	75	30	40	3	III	
6	E	Practical	Skill Based	U15SCMP61	Practical - II Photoshop and SQL Lab (SBS - IV)	15	0	60	24	30	3	IV	
7	E	Theory	Extension Activities	U15CEA601	Extension Activities	0	0	50	20	20	1	V	

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: I Year Subject Code : U15MCM101 Semester : I

Major - 1 Title: **Financial Accounting - I**

Credits: 4 Max. Marks. 75.

Objective:

To gain a knowledge of accounting in general and to understand the system of Financial 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: INSURANCE CLAIMS

Insurance Claims :- Loss of Stock – Average Clause (simple problems).

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

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: I Year Subject Code : U15MCM102 Semester : I

Major - 2 Title: **Business Organization**

Credits: 3 Max. Marks: 75

Objective:

To gain a knowledge of Business Organization and its importance.

UNIT - I: INTRODUCTION

Business - meaning and types - Profession - meaning and importance of business

Organization - Social Responsibilities of Business - Business Ethics.

UNIT - II: FORMS OF BUSINESS ORGANISATION

Sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector

UNIT - III: INDUSTRY

Location of Industry - Factors Influencing Location - Size of Industry - Optimum Firm - Advantages of Large - Scale Operation - Limitation of Small Scale Operation - Industrial Estates - District Industries Centre (DIC) – Micro, Small and Medium Enterprises (MSME).

UNIT - IV: STOCK EXCHANGE AND BUSINESS COMBINATIONS

Stock Exchange - Functions - Types - Working - Regulation of Stock Exchanges In India - Business Combination - Causes - Types - Effects of Combination In India.

UNIT-V: TRADE ASSOCIATION AND CHAMBER OF COMMERCE

Trade Association - Chamber of Commerce – Objectives - Functions – Working of Trade Association and Chamber of Commerce In India.

Reference Books:

1. Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2. Prakash & Jagedesh, Business organization & Management.
3. Reddy & Gulshar, Principles of Business Organization & Management
4. Vasudevan & Radhasivam, Business Organization.
5. Business organization – C D Balaji, Margham Publications, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: I Year Subject Code : U15ACM101 Semester : I

Allied - 1 Title: **Principles of Marketing (Allied)**

Credits: 4 Max. Marks. 75

Objective:

To enable the students to understand the basics in marketing.

UNIT-I

Marketing - Meaning, Definition, Nature and Scope - Evolution of Marketing - Approaches to the Study of Marketing - Role of Marketing in Economic Development.

UNIT-II

Marketing Mix - Meaning - Definition - Elements - Marketing Process - Functions of Marketing – Buying, Assembling and Selling.

UNIT-III

Transportation - Storage and Warehousing - Warehouses in India - Causes of slow growth - suggestions.

UNIT-IV

Standardisation and Grading - Labelling - Grading vs. Standardisation - Agricultural Produce - Extractive Industries and Manufactured Product - ISI and AGMARK.

UNIT-V

Marketing Finance - Working Capital - Institutions in Marketing Finance - Marketing Risks - Causes - Handling - Prevention, Reduction and Shifting.

Reference Books:

1. William J. Stanton, Fundamentals of Marketing, McGraw - Hill.
2. Philip Kotler, Principles of Marketing, Prentice Hall.
3. Cundiff, Still and Govani, Fundamentals of Modern Marketing.
4. Rajan Nair, Marketing, Sultan Chand & Sons.
5. R.S.N. Pillai, Modern Marketing, S. Chand and Company Ltd., New Delhi.
6. Chandrasekar, Marketing, Vijay Nicole Publications, Chennai.
7. Dr.N.Premavathy, Marketing Management, Sri Vishnu Publications, Chennai.
8. Dr.N.Premavathy, Marketing (in Tamil), Sri Vishnu Publications, Chennai.
9. Jha and Singh, Marketing Management in Indian Perspective, Himalaya Publishers.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: I Year Subject Code : U15MCM201 Semester : II

Major - 3 Title: **Financial Accounting - II**

Credits: 4 Max. Marks. 75

Objective:

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

UNIT-I : BRANCH ACCOUNTS

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

UNIT-II : DEPARTMENTAL ACCOUNTS

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

UNIT-III : HIRE PURCHASE & INSTALLMENT PURCHASE SYSTEM

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

UNIT-IV : PARTNERSHIP ACCOUNTS - I

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

UNIT-V : PARTNERSHIP ACCOUNTS - II

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

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

Reference Books:

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

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

Year: I Year Subject Code : U15MCM202 Semester : II

Major - 4 Title: **Business Communication**

Credits: 3 Max. Marks. 75

Objective:

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

UNIT-I : INTRODUCTION

Business Communication – Definition - Features of Business Communication – Importance of effective Communication in Business – Classification of Communication – Characteristics (7cs) and Guidelines of Effective Business Communication.

UNIT-II : BUSINESS LETTERS

Analysis of Business Letters – Basic Principles in Drafting – Appearance, Structure and Layout – Different Styles of Business Letters.

UNIT-III : TYPES OF BUSINESS LETTERS

Various types of Business Letters – Letters of Enquiry – Offers, Quotations, Orders, Complaints and Settlement, Circular Letters, Status Enquiry – Collection Letters.

UNIT-IV : LETTERS OF APPLICATION

Letters of Application :- Essential Qualities – Letters of Application with CV, Resumes – Application with reference to an Advertisement – Solicited and Unsolicited Letters – Reference Letters.

UNIT-V : BUSINESS REPORT

Business Report :- Importance – Characteristics – Types – Reports by Individuals and Committees.

Reference Books:

1. Rajendra Pal & J S Korlahali, Essentials of Business Communication.
2. Ramesh and Pattanchetti, Business Communication, R Chand & Co.
3. Dr.K.Sundar, Business Communication, Vijay Nicole Publications, Chennai.
4. Dr.N.Premavathy, Business Communication, Sri Vishnu Publications, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: I Year Subject Code : U15ACM202 Semester : II

Allied - 2 Title: **Modern Marketing (Allied)**

Credits: 6 Max. Marks. 100

Objective

To enable the students to have a strong knowledge base in Marketing.

UNIT-I

Marketing — Meaning — Definition — Nature and Scope — Modern Marketing Concept — Marketing Environment — Functions of Marketing — Market Segmentation — Marketing Mix and Consumer Behaviour.

UNIT-II

Product — Product Planning — New Product Development — Product Life Cycle — Packaging and Branding.

UNIT-III

Pricing — Importance - Objectives — Pricing Decisions and Strategies.

UNIT-IV

Physical Distribution — Channel Selection — Channels of Distribution — Physical Distribution of goods.

UNIT-V

Promotion — Promotion Mix — Advertising — Personal selling — Sales Promotion.

Reference Books:

1. William J. Stanton, Fundamentals of Marketing, McGraw - Hill.
2. Philip Kotler, Principles of Marketing, Prentie Hall.
3. Cundiff, Still and Govani, Fundamentals of Modern Marketing.
4. Rajan Nair, Marketing, Sultan Chand & Sons.
5. R.S.N. Pillai, Modern Marketing, S. Chand and Company Ltd., New Delhi.
6. Chandrasekar, Marketing, Vijay Nicole Publications, Chennai.
7. Dr.N.Premavathy, Marketing Management, Sri Vishnu Publications, Chennai.
8. Dr.N.Premavathy, Marketing (in Tamil), Sri Vishnu Publications, Chennai.
9. Jha and Singh, Marketing Management in Indian Perspective, Himalaya Publishers.

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

Year: II Year Subject Code : U15MCM301 Semester : III
Major - 5 Title: **Corporate Accounting - I**
Credits: 4 Max. Marks. 75

Objective:

To gain comprehensive understanding of all aspects relating to corporate accounting.

UNIT-I: ISSUE OF SHARES

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

UNIT-II: ISSUE AND REDEMPTION OF DEBENTURES

Issue of Debentures – Redemption of Debentures – Redemption of Preference Shares.
(Simple problems)

UNIT-III: FINAL ACCOUNTS

Final Accounts of companies (Managerial Remuneration Excluded). (simple problems only) - Profit Prior to Incorporation

UNIT-IV: AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – ASI4 .(simple problems)

UNIT-V: LIQUIDATOR'S FINAL STATEMENT OF ACCOUNTS

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidator's Final Statement of Account.(simple problems only)

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

REFERENCE BOOKS:

1. Shukla M.C.Grewal, T.S.Gupta S.C., Advanced Accounts – S.Chand & Co. Ltd, New Delhi.
2. Gupta R.L. & Radhaswamy M, Sultan Chand & Sons, New Delhi.
3. Jain & Narang, Advanced Accountancy – Kalyani Publishers.
4. Reddy T.S. & Murthy A, Corporate Accounting – Margham Publications, Chennai.
5. Dr.S.Ganesan and S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

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

Year: II Year Subject Code : U15MCM302 Semester : III

Major - 6 Title: **Business Law**

Credits: 4 Max. Marks: 75

Objective:

To gain a comprehensive knowledge on all aspects of law as applied to business.

UNIT-I: LAW OF CONTRACT

Formation and Essential Elements of Contract – Types of Contract and Agreements – Rules as to offer, Acceptance and Consideration – Capacity to Contract – Lawful Object and Free Consent – Quasi Contract.

UNIT-II: PERFORMANCE OF CONTRACT

Performance of Contract :- Discharge of Contract – Breach of Contract – Remedies for Breach of contract.

UNIT-III: INDEMNITY AND GUARANTEE

Indemnity and Guarantee :– Features and Distinctions – Extent of Surety’s Liability – Rights and Discharge of Surety – Bailment and Pledge – Features – Difference – Rights and Duties of Bailor and Bailee – Law Relating to Lien and Finder of Lost Goods – Rights and Duties of Pawnor and Pawnee – Pledge by Non-Owner.

UNIT-IV: CONTRACT OF AGENCY

Contract of Agency :- Definition – Creation – Ratification and Requisites – Rights of Principal and Agent – Relation of Principal with Third Parties – Personal Liability of Agent – Termination of Agency – Irrevocable Agency.

UNIT-V: SALE OF GOODS ACT, 1930

Sale of Goods Act 1930 :- Definition of Sale – Sale Vs Agreement to Sell – Subject Matter – Express and Implied Conditions and Warranties – Caveat Emptor and Exceptions – Performance of Contract – Transfer of Property – Rights of an Unpaid Seller – Sale by Non-owner – Auction Sale.

Reference Books:

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons, New Delhi
2. M.C.Dhandapani, Business Laws, Sultan Chand & Sons, New Delhi
3. M.C.Shukla, Mercantile Law, S.Chand & Co., New Delhi
4. R.S.N.Pillai & Bagavathi, Business Laws, S.Chand & Co., New Delhi
5. P.C. Tulsian, Business Laws, Tata McGraw Hill, New Delhi

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

Year: II Year Subject Code : U15MCM303 Semester : III

Major - 7 Title: **Modern Banking**

Credits: 3 Max. Marks: 75

Objective:

To provide the students with the latest development in the field of Banking and Financial System.

UNIT – I: BANKING SYSTEM

Banking :- Meaning and Definition – History of Banking – Banking System - Unit Banking
Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation –
Money Market – Characteristics – Constituents of Indian money market.

UNIT – II: CENTRAL BANKING

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI.

UNIT – III: NATIONALIZATION OF COMMERCIAL BANKS

Nationalizations of Commercial Banks :- Causes – Achievements – Pitfalls – SBI and its Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Co-operative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Three Tier System – Challenges.

UNIT – IV: E-BANKING

E-Banking :- Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits.

UNIT – V: RBI GUIDELINES, NEFT, RTGS

Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money — Benefits to Banker and Customer – Cheque Truncation – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

Reference Books:

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, new Delhi.
2. Vijaya Iyengar, Introduction to Banking – Excel Book Publication, New Delhi.
3. Principles and Practice of Banking - Macmillan New Edition.
4. Dr.S.Gurusamy, Banking Theory Law and Practice – Vijai Nicole Publications.
5. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Chennai.

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

Year: II Year Subject Code : U15MCM304 Semester : III

Major - 8 Title: **Business Statistics and Operations Research - I**

Credits: 3 Max. Marks: 75

Objective:

To understand and apply statistical tools in Business.

UNIT-I: DATA COLLECTION AND SAMPLING METHODS

Statistics - Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data - Questionnaire - Classification and Tabulation - Types of Sampling Methods, Simple, Random, Systematic, Stratified and Cluster.

UNIT-II: MEASURE OF CENTRAL TENDENCY

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

UNIT-III: MEASURE OF DISPERSION

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

UNIT-IV: MEASURE OF SKEWNESS

Measure of Skewness :- Karl Pearson's and Bowley's coefficient of skewness.

UNIT-V: LINEAR PROGRAMMING

Linear Programming :- Formation and Graphical Solution - Simplex Method.

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

Reference Books:

1. Dr. S.P. Gupta - Statistical Methods - Sultan Chand.
2. Dr. S.P. Gupta - Business Statistics & Operation Research - Sultan Chand.
3. R.S.N. Pillai & Bhagavathi - Statistics.
4. J.K. Sharma - Business Statistics - Pearson Education.
5. B. Agarwal – Basic Statistics - Wiley Eastern.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II Year Subject Code : U15SCM301 Semester : III

Skill Based - 1 Title: **Development of Small Business**

Credits: 3 Max. Marks. 60

Objective:

To enable the students to gain knowledge about small business and its opportunities in the present scenario.

UNIT-I: SMALL SCALE ENTERPRISES

Meaning of Small Scale Enterprises – Objectives of Micro, Small and Medium Enterprises Act of 2006 (MSME) – Importance of MSMEs – Advantages – Problems – Measures of the Government to Develop Small Industries.

UNIT-II: PROJECT FORMULATION AND DESIGN

Steps for Starting a Small Industry – Search for Business Idea, Sources of Ideas – Project Formulation and Design.

UNIT-III: SELECTION OF TYPE OF ORGANIZATION

Selection of Type of Organization :- Sole Proprietorship, Partnership – Joint Stock Company – Factors Influencing the Choice of Organization.

UNIT-IV: SOURCES OF PROJECT FINANCE

Sources of Project Finance :- Short Term, Medium Term and Long Term Finance – Role of Banks – Institutions Assisting Small Enterprises – District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT.

UNIT-V: INCENTIVE AND SUBSIDIES

Incentives and Subsidies :- Meaning – Need and Problems – Schemes of Incentives for SSI Units – Taxation Benefits to SSIs.

Reference Books:

1. Y.K.Bhusan, Business organization, Sultan Chand, New Delhi
2. C.B.Gupta & N.P.Srinivasan, Entrepreneurship Development in India Sultan Chand
3. P.Saravanel, Entrepreneurship Development, ESS PEE KAY Pub, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year:	II Year	Subject Code :	U15NCM301	Semester :	III
Non Major - 1	Title: Elementary of Accountancy				
Credits:	2	Max. Marks. 40			

UNIT-I; INTRODUCTION OF ACCOUNTANCY

Definition of Accountancy – Book Keeping – Accounting Concepts and Conventions – Double entry System – Accounting Rules – Journal Entries.

UNIT-II: LEDGER AND TRIAL BALANCE

Posting of Journal to Ledger – Balancing of Ledger Accounts – Trial Balance.

UNIT-III: PREPARATION OF CASH BOOK

Preparation of Three Columnar Cash Book – Contra Entry – Petty Cash Book – Imprest System

UNIT-IV: FINAL ACCOUNTS

Final Accounts :- Trading and Profit and Loss account and Balance Sheet – Format.

UNIT-V: FINAL ACCOUNTS WITH SIMPLE ADJUSTMENT

Final Accounts – Simple adjustments – Closing Stock, Outstanding and Prepaid Expenses, Depreciation and Provision for Bad and Doubtful Debts.

(Weightage of Marks = Problems - 60%, Theory - 40%)

Reference Books:

1. M.C.Shukla & T.S.Grewal – Advanced Accounts, S.Chand & Co.Ltd., New Delhi
2. S.P.Jain & K.L.Narang – Advanced Accountancy, Kalyani Publications, New Delhi
3. R.L.Gupta & V.K.Gupta – Financial Accounting, Sultan Chand & Sons, New Delhi.
4. T.S.Reddy & A.Murthy – Financial Accounting, Margham Publications, Chennai
5. N.Vinayagam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy, S.Chand Co. Ltd., New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II Year Subject Code : U15MCM401 Semester : IV

Major - 9 Title: **Corporate Accounting - II**

Credits: 4 Max. Marks. 75

Objective:

To gain accounting knowledge in advanced corporate accounting.

UNIT-I: GOODWILL ACCOUNTS

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods.

UNIT-II: HOLDING COMPANIES

Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Revaluation of Assets and Liabilities – Bonus Shares – Consolidated Balance Sheet (Inter Company Investment Excluded)

UNIT-III: BANK ACCOUNTS

Bank Accounts :- Rebate on Bills Discounted, Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non-performing Assets (NPA)

UNIT-IV: LIFE INSURANCE

Insurance Company Accounts: Life Insurance – Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method).

UNIT-V; GENERAL INSURANCE

General Insurance :- Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method)

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

Reference Books:

1. Shukla M.C.Grewal, T.S.Gupta S.C. – Advanced Accounts – S.Chand & Co. Ltd, New Delhi.
2. Gupta R.L. & Radhaswamy M. – Sultan Chand & Sons, New Delhi.
3. Jain & Narang – Advanced Accountancy – Kalyani Publishers.
4. Iyengar S.P. – Advanced Accounting - Sultan Chand & Sons, New Delhi.
5. Reddy T.S. & Murthy A. – Corporate Accounting – Margam Publications, Chennai.
6. Dr.S.Ganesan and S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II Year Subject Code : U15MCM402 Semester : IV

Major - 10 Title: **Corporate Law**

Credits: 4 Max. Marks. 75

Objective:

To gain knowledge about the company law.

UNIT-I: INTRODUCTION OF A COMPANY

Introduction – Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company.

UNIT-II: FORMATION OF A COMPANY

Formation of a Company :- Promotion – Functions of a Promoter – Memorandum of Association – Meaning – Contents – Purpose – Articles of Association – Meaning – Contents – Distinction between Memorandum and Articles.

UNIT-III: PROSPECTUS

Prospectus :- Meaning – Requirements of a Prospectus – Conditions for a Prospectus – Objects of Issuing a Prospectus – Contents – Liability for Mis-Statement – Remedies for Mis-Statement – Statement in Lieu of Prospectus.

UNIT-IV: MEMBERS OF A COMPANY

Members of a Company :- Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership

UNIT-V: DIRECTORS OF A COMPANY

Directors of a Company :- Definition – Eligibility to become a Director – Number of Directorships – Appointment of Directors – First Directors – Subsequent Directors – Vacation of Office – Removal of Directors – Positions of the Directors – Powers, Duties and Liabilities of Directors – Winding up of a Company – Meaning – Methods of Winding up – Powers and Consequences.

Reference Book:

1. N.D.Kapoor, Company Law – Sultan & Chand.
2. Dr.N.Premavathy, Company Law, Sri Vishnu Publications, Chennai.
3. Kathiresan and Radha, Company law – Prasanna Publishers, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II Year Subject Code : U15MCM403 Semester : IV

Major - 11 Title: **Banking Law and Practice**

Credits: 3 Max. Marks. 75

Objective:

To gain a knowledge of the law and practice of banking.

Unit – I: BANKER AND CUSTOMER RELATIONSHIP

Banker and Customer – Meaning - Banker Customer Relationship – Duration Theory – Modern View – General and Special Relationship –Special features in Banker-customer relationship - Lien – Secrecy – Appropriation of payment – Right of set off.

Unit – II: BANK ACCOUNT

Bank Account – Minor – Limited Company – Partnership Firm – Executors – Joint Hindu Family – Joint Account – Type of Bank Deposits – Fixed – Savings – Current - Recurring Deposit - Modern Deposits Schemes – Modern Customer Services – Challenges in rendering Customer Service - Customer Grievances – Bank Ombudsman scheme.

Unit – III: NEGOTIABLE INSTRUMENTS

Negotiable Instruments- Features – Characteristics – Negotiability – Assignability – Cheques – Crossing –Types of Crossing – Endorsement – Types of Endorsement – Cheque dishonour – Material Alteration – Closing of customer account - Holder in due course – Privileges – Paying banker and Collecting Banker – Statutory protection to paying and collecting banker – Negligence – Conversion – Payment in due course – Holder for Value.

Unit – IV: LOANS AND ADVANCES

Loans and Advances - Principles of sound lending – Precautions against unsecured lending – Three C's – Different forms of Bank Advances – Pledge - Mortgage – Hypothecation – Assignment - Types of securities – Stock Exchange securities – Life policy – Goods and Document of title to goods – Real estate – Fixed Deposit Receipt – NPA – Causes – Measures to control NPAs.

Unit – V: BANKING REGULATION ACT

Banking Regulation Act – Capital Requirements Licensing – RBI control over Loans and Advances of Commercial Banks – RBI Control over Banking Companies – Scheduled and Non-Scheduled Banks – Statutory Reserve.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
4. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II Year Subject Code : U15MCM404 Semester : IV
Major - 12 Title: **Business Statistics and Operations Research - II**
Credits: 3 Max. Marks. 75

Objective

To understand and apply statistical tools in Business.

UNIT-I: CORRELATION AND REGRESSION

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

UNIT-II: INDEX NUMBER

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

UNIT-III: TIME SERIES

Time Series :- Definition and Uses - Components - Semi Average, Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method - Interpolation: Definition - Newton (Forward only) - Lagrange's - Binomial Expansion.

UNIT-IV: PROBABILITY

Probability :- Addition and Multiplication Theorem - Permutation and Combination - Baye's Theorem.

UNIT-V: TRANSPORTATION AND ASSIGNMENT

Transportation (IBFS) and Assignment problem.

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

Reference Books:

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. Dr. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand.
3. R.S.N. Pillai & Bhagavathi, Statistics.
4. J.K. Sharma, Business Statistics - Pearson Education.
5. B. Agarwal, Basic Statistics - Wiley Eastern.
6. Hamdy & A. Tahe, Operation Research - Macmillan.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year:	II Year	Subject Code :	U15SCM401	Semester :	IV
Skill Based - 2	Title:	Industrial Organization (SBS - II)			
Credits:	3	Max. Marks. 60			

Objective:

To gain knowledge of the basic industrial structure and its working.

UNIT-I: INTRODUCTION

Meaning of Industrial Organisation – Industrial Revolution – Industrial Growth – Aggregation, Consolidation, Integration - Mass Production – Importance, Advantages, Limitations – Specialisation – division of labour – its advantages and disadvantages – Industrial growth in India – major industries in India – current scenario.

UNIT-II: INDUSTRIAL OWNERSHIP

Industrial ownership :- Sole Proprietorship - Features, merits and demerits – partnership - Features, merits and demerits - Joint Stock Company - Features, merits and demerits - Types – Public Ltd and Private Ltd companies.

UNIT-III: PHYSICAL FACILITIES AND PLANT LOCATION

Physical facilities – plant location – need for selection of location – stages in selection of location – plant layout – definition, objectives, advantages, types – factors influencing plant layout – tools used for design of plant layout – principles of a good plant layout.

UNIT-IV: PRODUCTION MANAGEMENT

Production management :- product design – characteristics of a good product design – design of production system – its types – design of work study – motion study – time study - production planning – objectives, levels – production control – factors determining production control operation – functions of production planning and control.

UNIT-V: MATERIAL MANAGEMENT

Materials management :- Meaning, objectives, advantages, functions – purchasing- types of purchasing policy – store keeping – organisation of stores department – inventory control – its objectives, functions, benefits.

REFERENCE BOOKS:

1. L Bethel, Atwater, Smith and Stackman, Industrial Organisational Management, McGraw Hill.
2. Kimball & Kimball, Principles of Industrial Organisation, McGraw Hill.
3. Dr. A. Murthy, Industrial Organisation, Margham Publications, Chennai.
4. Lundy, Effective Industrial Management Eurasia Publishing House (Pvt.) Ltd., New Delhi

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: II Year Subject Code : U15NCM401 Semester : IV

Non Major - 2 Title: **General Commercial Knowledge (NME - II)**

Credits: 2 Max. Marks: 40

Objective:

To enable the students to gain basic knowledge of Trade, Commerce and Industry.

UNIT-I: SCOPE AND IMPORTANCE OF COMMERCE

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

UNIT-II: FORMS OF BUSINESS ORGANIZATION

Forms of Business Organizations :- Sole Trade – Partnership Features – Merits and Demerits

UNIT-III: JOINT STOCK COMPANY

Joint Stock Company :- Features – Memorandum and Articles – Contents – Prospectus and Contents – Types – Co-operatives – Features – Types – Advantages.

UNIT-IV: DIRECTORS,APPOINTMENT,QUALIFICATION

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

UNIT-V: COMPANY MEETING

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

REFERENCE BOOKS:

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

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year Subject Code : U15MCM501 Semester : V

Major - 13 Title: **Cost Accounting - I**

Credits: 4 Max. Marks. 75

Objective:

To understand the basic concepts and methods of Cost Accounting.

UNIT-I: Meaning of Cost Accounting and Cost Sheet.

Cost Accounting : Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

UNIT-II: Material Cost.

Purchase Department and its Objectives – Purchase Procedure – Classification and Codification of Materials, Material Control: Levels of Stock and EOQ – Perpetual Inventory System, ABC and VED Analysis.

UNIT-III: Pricing of Material Issues.

FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods.

UNIT-IV: Labour Cost.

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans – Calculation of Earnings of Workers.

UNIT-V: Overheads Cost.

Classification of Overheads – Departmentalization of Overheads – Allocation, Absorption and Apportionment of Overheads – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate.

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

Text Books:

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

REFERENCE BOOKS:

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

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year

Subject Code : U15MCM502

Semester : V

Major - 14 Title:

Practical Auditing

Credits: 4

Max. Marks. 75

Objective:

To gain knowledge of the principles and practice of auditing.

UNIT-I: Auditing and its classification.

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy vs Auditing, Auditing vs Investigation – Objectives of Auditing – Limitations of Auditing – Advantages of Auditing – Classification of Audit.

UNIT-II: Audit Programme.

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditor's duty with regards to Internal Check System – Internal Check vs Internal Audit.

UNIT-III: Vouching.

Vouching – Meaning – Objectives – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Cash Payments – Vouching of Trade Transactions.

UNIT-IV: Valuation of Assets and Liabilities.

Verification and Valuation of assets and liabilities – Meaning and objectives of verification – Vouching vs Verification – Verification and Valuation of different kinds of Assets and Liabilities.

UNIT-V: Auditor's Rights and Powers.

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report and its Importance and Contents.

Text Books:

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

Reference Books:

1. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing
2. Sharma, SahityaBhavan, Agra – Auditing
3. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
4. S. Vengadamani, Practical Auditing, Margham Publications, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year Subject Code : U15MCM503 Semester : V

Major - 15 Title: **Business Management**

Credits: 4 Max. Marks. 75

Objective:

To understand the basic principles of Business Management.

UNIT-I: Management

Management – Meaning – Definition – Nature – Importance – Distinction between Administration and Management – Scope – Principles: Henry Fayol and F.W. Taylor - Functions of Management.

UNIT-II: Planning

Planning – Meaning – Nature – Importance – Advantages and Limitations – Process of Planning – Types of Plans – MBO – Forecasting – Decision Making.

UNIT-III: Organising

Organising – Meaning – Definition – characteristics – Importance – Types – Authority and Responsibility – Delegation of Authority - Centralization and Decentralisation - Departmentalisation.

UNIT-IV: Directing

Directing – Meaning – Definition – Characteristics – Directing Process – Span of Supervision – Motivation – Maslow, McGregor and Herzberg Theory – Leadership – Traits – Style of Leadership – Communication – Types – Barriers – Measure to overcome.

UNIT-V: Controlling

Controlling – Definition – Essentials of an effective Control System – Controlling Process – Types of Controls – Control Techniques – Coordination and its Significance.

Text Books:

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

Reference Books:

1. Koontz, Weihrich and Aryasri, Principles of Management, Tata McGraw hill, New Delhi.
2. Dr.H.C. Das Gupta, Principles & Practice of Management, SahityaBhawan, Agra
3. Lallan Prasad &S.S.Gulshan, Management principles and Practices &S.Chand& Co, New Delhi.
4. Jayashankar, Business Management –Margham Publications, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year Subject Code : U15MCM504 Semester : V

Major - 16 Title: **Income Tax Law and Practice - I**

Credits: 4 Max. Marks. 75

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

UNIT – I: Income Tax Act, 1961

Income Tax Act 1961: Basic Concepts and Definitions- Assessee - Assessment year –Income - Person - Previous year-Residence and Incidence of Tax – Tax free incomes – Capital and revenue: Income and Expenditure – Heads of Income.

UNIT – II: Salary

Salary Income – Definitions – Features – Perquisites - Valuation and Taxability of Perquisites – Taxability of allowances – Profits in lieu of salary – Deductions u/s 16 – Computation of Salary Income.

UNIT – III: Income from House Property

Income from House Property – Annual value – Determination of Annual Value – Let out House – Self Occupied House– Deductions u/s 24 – Computation of Income from House Property.

UNIT – IV: Profits and Gains of business or profession

Profits and Gains of business or profession – Depreciation and other allowances – Expressly allowed and disallowed deductions – Computation of Business Income – Computation of Professional Income.

UNIT – V: Income Tax Authorities

Income Tax Authorities – CBDT – Powers – Director General of Income Tax – Chief Commissioner of Income Tax – Assessing Officer – Appointment – Jurisdiction – Powers relating to Search and Seizure.

(Weightage of marks: Problems: 80%, Theory: 20%)

Text Books:

1. Dr. H.C. Mehrotra, Income Tax Law and Practice, SathiyaBhavan Publication, Agra.

Reference Books:

1. T.S.Reddy&Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
2. Dr. Bagavathi Prasad, Income Tax Law and Practice, NavamanPrakashan Publication, Aligarh.
3. Gaur &Narang, Income Tax Law and Practice,Kalyan Publication, Ludhiana
4. B.B. Lal, Income Taxes, Pearson Publications india, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year Subject Code : U15ECM501 Semester : V

Elective - 1 Title: **Entrepreneurial Development (Elective - I)**

Credits: 3 Max. Marks. 75

Objective:

To encourage students to become entrepreneurs.

UNIT-I: Entrepreneur and Function

Meaning of Entrepreneur – Entrepreneur Vs Enterprise – Entrepreneur Vs Manager – Entrepreneur Vs Intrapreneur – Qualities (Traits) of True Entrepreneur – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Role of Entrepreneurs in the Economic Development.

UNIT-II: Selection of Project

Establishing an Enterprise – Project Identification – Selection of the Project – Project Formulation – Assessment of Project Feasibility – Preparation of Project Report – Selection of Site (Location).

UNIT-III: Sources of Project Finance

Sources of Project Finance – Sources of Long Term Finance – Sources of Short Term Finance.

UNIT-IV: Incentives and Subsidies

Incentives and Subsidies – Meaning of Incentives and Subsidies – Need and Problems – Incentives for Development of Backward Area – Incentives for SSI Units in Backward Areas – Taxation Benefits to SSI Units – Subsidies and Incentives for SSI Units in Tamil Nadu.

UNIT-V: Women Entrepreneur

Women Entrepreneurs – Concept – Functions and Role – Problems of Women Entrepreneurs – Suggestions for Promotion of Women Entrepreneurs – Rural Entrepreneurship – Need – Problems – Steps to Promote Rural Entrepreneurship.

Text Books:

1. C.B. Gupta, Entrepreneurship development in India – Sultan Chand & Co., New Delhi.

Reference Books:

1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.
 2. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
 3. P Sarvanavel, Entrepreneurial development – Ess Pee kay Publishing House, Chennai.
- Jaswer Singh Saini, Entrepreneurship Development, Deep and Deep publications, New Delhi.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year Subject Code : U15MCM601 Semester : VI

Major - 18 Title: **Cost Accounting - II**

Credits: 5 Max. Marks. 75

Objective:

To understand the techniques of Cost Accounting.

UNIT-I: Job Costing, Batch Costing and Contract Costing

Job Costing: Definition – Features – Procedure – WIP – Job Cost Sheet - Batch Costing: EBQ - Contract Costing: Definition, Features, Work Certified and Uncertified – Incomplete Contract – Escalation Clause – Cost Plus Contract – Contract Account.

UNIT-II: Process Costing

Process Costing: Definition – Features – Job Vs Process Costing – Process Account – Abnormal Gains and Abnormal Losses Account.

UNIT-III: Joint Product and Bye-Product

Joint Product – WIP – Equivalent Units and its Calculations – Closing WIP with or without Process Loss.

UNIT-IV: Operating Costing

Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet.

UNIT-V: Marginal Costing

Marginal Costing: Definition – Advantages and Limitations – Break Even Point – Margin of Safety – P/V Ratio – Key factor – Make or Buy Decision – Selection of Product Mix – Changes in Selling Price – Foreign Market Offer – Desired Level of Profit.

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

Text Books:

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

Reference Books:

T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai

S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi

S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi

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., effective from the Batch 2015-2016

Year: III Year Subject Code : U15MCM602 Semester : VI

Major - 19 Title: **Management Accounting**

Credits: 5 Max. Marks. 75

Objective:

To enable the students to gain knowledge in the application of accounting to Management.

UNIT-I: Management Accounting

Management Accounting: Definition – objectives - Functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.

UNIT-II: Ratio Analysis

Ratio Analysis: Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability Ratios – Computation of Ratios from Financial Statement.

UNIT-III: Fund Flow Analysis

Fund Flow Analysis: Concept of Funds – Working Capital – Fund from Operation - Sources and Uses of Funds – Fund Flow Statement.

UNIT-IV: Cash Flow Analysis

Cash Flow Analysis: Concept of Cash Flow – Cash from Operation - Cash Flow Statement as Per AS3.

UNIT-V: Budgetary Control

Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.

(Weightage of Marks - Problems - 80%, theory - 20%)

Text Books:

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons, New Delhi

Reference Books:

1. T.S.Reddy&Hari Prasad Reddy, Management Accounting – Margham Publications, Chennai
2. Manmohan&Goyal, Management Accounting – SahithiyaBhavan, Agra
3. S.P.Gupta, Management Accounting – Sultan Chand & Sons, New Delhi
4. R.S.N.Pillai&Bhagavathi, Management Accounting – S.Chand& Co. Ltd., New Delhi

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year Subject Code : U15MCM603 Semester : VI

Major - 20 Title: **Income Tax Law and Practice - II**

Credits: 5 Max. Marks. 75

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

UNIT – I: Capital Gain

Capital gains – Definition of Capital Assets – Kinds of capital Assets – Transfer - Transfer not regarded as Transfer – Short term and long term Capital Gains – Cost of Acquisition - Cost of Improvements – Indexed Cost of Acquisitions and Indexed Cost of Improvements - Exemptions – Computation of Capital gains.

UNIT – II: Income from Other Sources

Income from Other Sources – Specific Incomes chargeable to tax – General Incomes chargeable to tax – Deductions – Interest on Securities - Bond washing transactions – Computation of Income from other Sources.

UNIT – III: Total Income

Aggregation of income – Deemed Incomes - Clubbing provisions and their implications – Set off and carry forward of losses – Deductions available from Gross Total Income.

UNIT – IV: Assessment of individual

Assessment of individuals – Computation of Total Income of an Assessee and Tax Liability.

UNIT – V: Assessment Procedure

Assessment Procedure – Filing of Returns – Permanent Account Number (PAN) – Types of Assessment: Self, Provisional, Regular, Best Judgment and Reassessment.

(Weightage of Marks – Problems – 80% and Theory 20%)

Text Books:

1. Dr. H. C. Mehrotra, Income Tax Law and Practice, Sathiya Bhavan Publication, Agra.

Reference Books:

T.S.Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
Dr. Bagavathi Prasad, Income Tax Law and Practice, Navam Prakash Publication, Aligarh
Gaur & Narang, Income Tax Law and Practice, Kalyan Publication, Ludhiana

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year Subject Code : U15ECM601 Semester : VI

Elective - 2 Title: **Financial Management (Elective - II)**

Credits: 3 Max. Marks. 75

Objective:

To enable the students to have a knowledge of Financial Management

UNIT-I: Introduction to Financial Management

Meaning, Nature and Importance and Objectives of Financial Management – Role of Finance Manager - Methods and Sources of Raising Finance – Critical Appraisal of the Various Sources of Finance.

UNIT-II: Financial Planning

Financial Planning – Financial Forecasting – Capital Structure Decisions – Capitalization – Cost of Capital.

UNIT-III: Investment Decision

Investment Decisions – Estimation of Cash Flows – Methods of Appraisal of Investment: Payback, NPV, ARR, IRR, PI.

UNIT-IV: Working Capital

Working Capital – Gross and Net Working Capital – Sources of Working Capital - Determinants of Working Capital – Forecasting of Working Capital Requirements.

UNIT-V: Dividend Policy

Dividend Policy: Walter Model, Gordon Model and MM Theory – Leverages: Financial and Operating Leverages.

(Weightage of Marks = Problems - 60%, Theory - 40%)

Reference Books:

1. I.M.Pandey, Financial Management.
2. Dr. S.N.Maheswari, Financial Management.
3. Prasanna Chandra, Financial Management.
4. Dr. A.Murthy, Financial Management, Margham Publications, Chennai.
5. Subirkumar Banerjee, Financial Management.
6. VyuptakeshSharan, Fundamentals of Financial Management.
7. Dr .N. Premavathy, Financial Management, Sri Vishnu Publications, Chennai.

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year: III Year Subject Code : U15ECM602 Semester : VI

Elective - 3 Title: **Human Resource Management (Elective - III)**

Credits: 3 Max. Marks. 75

UNIT-I: Human Resource Management

Meaning, Nature and scope of HRM – personnel Management and HRM – Functions of HRM – Functions of HR Manager – HRM as a profession – Indian perspective

UNIT-II: Human Resource Planning

Human Resource Planning – Recruitment: Sources – Selection: Steps in Selection – Induction – Placement

UNIT-III: Human Resource Training

Training: Meaning, Importance and Types.

UNIT-IV: Performance Appraisal

Performance Appraisal – Methods – Compensation – Incentives – Monetary and Non-Monetary Incentives.

UNIT-V: Transfer and Promotion

Transfer – Promotion – Demotion and Termination of Services – Career Development.

Text Books:

1. C B Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Aswathappa, Human Resource and Personnel Management, Tata McGraw Hill, New Delhi.
2. C.B. Memoria, Personnel Management, Sultan Chand and Company, New Delhi.
3. S.S Khanka, Human Resource Management, Sultan Chand and Company, New Delhi.
4. J. Jayasankar, Human Resource Management, Margham Publications, Chennai

C. Abdul Hakeem College (Autonomous), Melvisharam.

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

Year:	II Year	Subject Code :	U15ACM301	Semester :	III
Allied - 3	Title:	Financial and Management Accounting - I (Allied)			
Credits:	4	Max. Marks. 75			

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

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

Unit – V

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

Books for Reference:

1. Advance Accounts and Management Accounts – T.S. Reddy and Y. Hariprasath Reddy.
2. Advance 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.C.A., effective from the year 2015-2016

Year:	II Year	Subject Code :	U15ACM401	Semester :	IV
Allied - 3	Title:	Financial and Management Accounting - II (Allied)			
Credits:	6	Max. Marks. 75			

Unit – I

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

Unit – II

Departmental Accounts: Basis for allocation of expenses – Inter departmental transfer at cost or selling price – treatment of expenses which connect be allocated.

Unit – III

Fund Flow Analysis: Meaning and importance – difference between funds flow analysis and cash flow analysis – advantages & limitations of Funds flow Statement.

Unit – IV

Budget and Budgetary Control: Introduction-meaning-definition- objectives of budgetary control – classification of budgets – Flexible and Cash Budget only.

Unit – V

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. Advance Accounts by Shukla.
3. Management Accounting – Manmohan and Goyal.
4. Financial Accounting – T.S. Reddy and A. Murthy.