

C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2024-2025

<i>Sem</i>	<i>Category</i>	<i>Course Code</i>	<i>Course Title</i>	<i>Hours</i>	<i>Credits</i>	<i>Int. Marks</i>	<i>Ext. Marks</i>	<i>Max. Marks</i>
<i>I</i>	<i>CC Theory</i>	<i>U24MCM101</i>	<i>FINANCIAL ACCOUNTING – I</i>	<i>60</i>	<i>4</i>	<i>25</i>	<i>75</i>	<i>100</i>

Objectives: To facilitate the understanding of accounting in general and to give a comprehensive understanding of the system of financial accounting.

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Explain the concepts and Conventions of Financial Accounting.	K2
CO2	Apply the Concepts of Accounting for the Preparation of Financial Statements	K3
CO3	Comprehend various Depreciation Methods.	K4
CO4	Asses the Due Date, Interest and Reconcile the Bank Statement.	K3
CO5	Prepare the Double Entry System of Accounts from incomplete records.	K5

Cognitive Levels (K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create)

UNIT – I: INTRODUCTION TO ACCOUNTING

(12 Hours)

Accounting: Meaning - Definition - Branch of Accounting - Accounting Concepts and Conventions – Accounting Equation - Rules of Accounting - Journal – Ledger - Trial Balance.

UNIT – II: FINAL ACCOUNTS

(12 Hours)

Final Accounts of Sole Trading Concern: Preparation of Trading Account – Profit & Loss Account – Balance Sheet (Simple Adjustments only).

UNIT – III: DEPRECIATION

(12 Hours)

Depreciation: Meaning – Characteristics – Causes – Objectives – Basic Factor Affecting Depreciation – Methods of Depreciation: Straight Line Method - Diminishing Balance Method (Including Change in the Method of Depreciation).

UNIT – IV: AVERAGE DUE DATE & BRS

(12 Hours)

Average Due Date: Meaning - Use of Average due date – 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. Bank Reconciliation Statement.

UNIT – V: SINGLE ENTRY SYSTEM

(12 Hours)

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

C. Abdul Hakeem College (Autonomous), Melvisharam.

Text Books:

1. Financial Accounting - T.S. Reddy & A. Murthy.
2. Financial Accounting – P.C. Tulsian

Reference Books:

1. Financial Accounting – Dr. S.M. Shukla, Sahitya Bhavan Publication.
2. Financial Accounting – CA. Dr. P.C. Tulsian and CA. Bharath Tulsian – S. Chand
3. Financial Accounting - R. L. Gupta and V. K. Gupta, Sultan Chand & Sons.

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	2	3	1	3	1	3	3	2	2.33
CO2	3	2	3	1	2	1	3	3	2	2.22
CO3	3	2	3	1	2	1	3	3	2	2.22
CO4	3	3	3	1	2	1	3	3	2	2.33
CO5	3	2	3	1	2	1	3	3	2	2.22
Total	15	11	15	5	11	5	15	15	10	11.32
Mean Overall Score =2.26										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
Mr. P.L.SHAMVEEL AHMED	Dr. P. MOHAMED VASEEM

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<i>I</i>	<i>CC Theory</i>	<i>U24MCM102</i>	PRINCIPLES OF MANAGEMENT	60	4	25	75	100

Objectives: To gain comprehensive knowledge in Business Management.

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Outlines Management Concepts and Role of manager	K2
CO2	Outlines the importance of Planning and Decision Making.	K3
CO3	Identify different forms of Organizations and its Administration.	K2
CO4	Explain the different types of leadership styles and Motivation Theories.	K4
CO5	Evaluate the importance of Co-Ordination and Control.	K5

Cognitive Levels (K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create)

UNIT I: INTRODUCTION TO MANAGEMENT

(12 Hours)

Management - Meaning- Nature of Management – Importance of Management - Levels of Management – Management Vs. Administration – Functions of Management – Role of a Manager - Henry Fayol's Fourteen Principles of Management.

UNIT II: PLANNING

(12 Hours)

Planning – Meaning – Importance of planning - Nature of planning - Planning Process – Merits of planning - Demerits of Planning –Types of Planning ; Decision Making - Meaning – Characteristics – Steps in Decision Making – Problems in Decision Making.

UNIT III: ORGANISING

(12 Hours)

Meaning – Importance of Organising – Principles of Organising - Formal and Informal Organization; Departmentation – Meaning – Types of Departmentation; Authority and Responsibility – Meaning – Sources of Authority – Difference between Authority & Power; Span of Management – Meaning – Factors determining Span of Management.

UNIT IV: LEADERSHIP

(12 Hours)

Leadership – Meaning – Importance of Leadership – Qualities of a Good leader -Styles of Leadership - Theories of Leadership –Traits Theory- Behavioral Theory; Motivation –Meaning – Definition - Process of Motivation - Theories on Motivation – Maslow's Need Hierarchy Theory, McGregor's X and Y Theory.

UNIT V: CO-ORDINATION AND CONTROL

(12 Hours)

Co-ordination – Meaning – Definition – Importance of Co-ordination - Techniques of Co-ordination; Control – Meaning – Definition – Importance of Control – Stages in the Control Process – Characteristics of an Ideal Control system.

Text Books:

1. Gupta.C.B, Business Management , Sultan Chand & Sons Publications, New Delhi.
2. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Reference Books:

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
- 4.H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.

Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	2	2	1	2	1	3	2	3	2.11
CO2	3	2	2	1	2	1	3	2	3	2.11
CO3	3	3	2	1	2	1	3	2	3	2.22
CO4	3	2	3	1	2	1	3	2	3	2.22
CO5	3	2	2	1	2	1	3	3	3	2.22
Mean Overall Score = 2.18										

3 – Strong; 2 – Medium; 1 – Low

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Mr. P.L. SHAMVEEL AHMED	Dr. P. MOHAMED VASEEM

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<i>I</i>	<i>GEL Theory</i>	<i>U18ACM101</i>	<i>BUSINESS ENVIRONMENT (ALLIED)</i>	<i>90</i>	<i>5</i>	<i>25</i>	<i>75</i>	<i>100</i>

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Understand the concepts of business environment	K2
CO2	Explain the role of political and legal environment	K2
CO3	Examine the economic environment and new economic policy	K3
CO4	Evaluate the social and cultural heritages system	K4
CO5	Analyse the impact of Technology in Industry	K4

Cognitive Levels (K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create)

UNIT-I: INTRODUCTION TO BUSINESS ENVIRONMENT (18 Hours)

The concept of Business Environment: its nature and significance A brief overview of political, cultural, legal, economic, and social environments and their impact on business and strategic decisions

(18 Hours)

Political Environment: Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention

UNIT-III: ECONOMIC ENVIRONMENT (18 Hours)

Economic Environment: Business Cycles (Inflation, Deflation), Macroeconomic Parameters Like GDP, Growth Rate, Population, National Income, establishment of NITI Aayog (National Institution for Transforming India); 1991 New Economic Policy; business liberalization, privatization, and globalization

UNIT - IV: SOCIAL ENVIRONMENT (18 Hours)

Social environment: cultural heritage; social attitudes; castes and communities Joint family systems – LPG Models.

UNIT - V TECHNOLOGY ENVIRONMENT (18 Hours)

Technology environment: Industry 4.0-Meaning Features- basic Applications and Uses, AI, AR, Big Data and Analytics

Textbooks

1. Dr. C.B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Dr. S. Sankaran, Business Environment, Margham Publication, Chennai.
2. Justin Paul, Business Environment, Tata Mc Graw Hill, Chennai.

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Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	2	2	2	3	3	3	3	3	2	2.55
CO2	2	2	2	3	3	3	3	2	2	2.44
CO3	3	3	2	3	3	3	3	3	2	2.77
CO4	2	3	2	3	3	3	3	3	3	2.77
CO5	3	3	2	3	3	3	3	2	2	2.66
Mean Overall Score = 2.638										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
Dr. S. MOHAMED RAFIQUE	Dr. P. MOHAMED VASEEM

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<i>Sem</i>	<i>Category</i>	<i>Course Code</i>	<i>Course Title</i>	<i>Hours</i>	<i>Credits</i>	<i>Int. Marks</i>	<i>Ext. Marks</i>	<i>Max. Marks</i>
<i>I</i>	<i>GEL Theory</i>	<i>U24ACM102</i>	INTERNATIONAL TRADE (ALLIED)	90	5	25	75	100

Objective: To gain wide-ranging knowledge in International Trade.

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Understand the basic concept of international trade.	K3
CO2	Analyze the various theories of international trade.	K4
CO3	Examine the balance of payment and balance of trade	K3
CO4	Outline the role of IMF, World Bank and UNCTAD.	K5
CO5	Assess the working of WTO, TRIPS and TRIMS.	K5

Cognitive Levels (K1-Remember; K2Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6Create)

UNIT-I: INTRODUCTION TO INTERNATIONAL TRADE (18 Hours)

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context

UNIT-II: THEORIES OF INTERNATIONAL TRADE (18 Hours)

Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

UNIT-III: BALANCE OF PAYMENTS (18 Hours)

Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism.

Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT

UNIT-IV: INTERNATIONAL ECONOMIC (18 Hours)

International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

UNIT-V: WORLD TRADE ORGANISATION (18 Hours)

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Textbooks

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -

Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.

3. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
4. Bimal Jaiswal & Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books

1. Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2. Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4. S Sankaran, International Trade, Margham Publication, Chennai
5. C B Gupta, International Business, S Chand Publication, New Delhi.

Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	2	2	3	3	2	3	3	3	2	2.55
CO2	3	3	3	3	3	2	3	3	2	2.77
CO3	3	3	2	3	2	2	3	3	3	2.66
CO4	3	3	2	3	3	3	3	3	2	2.77
CO5	2	2	3	3	3	2	3	2	2	2.44
Mean Overall Score = 2.638										

3 – Strong; 2 – Medium; 1 – Low

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Dr. V. ABRAR AHMED	Dr. P. MOHAMED VASEEM

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<i>I</i>	<i>SEC Theory</i>	<i>U18SCM101</i>	<i>FUNDAMENTALS OF COMMERCE (FC)</i>	<i>30</i>	<i>2</i>	<i>25</i>	<i>75</i>	<i>100</i>

Objectives: To gain complete knowledge in Commerce.

Course Outcomes (COs) and

Course Outcomes		Cognitive Level
CO1	Define various forms of Business Organization and Business Ethics	K1
CO2	Explain the Features of Partnership and Sole Traders.	K3
CO3	Outline the Features of Joint Stock Company and Co-Operative Societies.	K3
CO4	Analyze the Industry Location, Industrial Estates and DIC.	K4
CO5	Evaluate the working of stock exchange in India.	K5

Cognitive Levels (K1-Remember; K2Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6Create)

UNIT – I INTRODUCTION

(06 Hours)

Business: - Meaning and Types - Profession - Meaning and Importance of Business Organization- Social Responsibilities of Business- Business Ethics.

UNIT – II FORMS OF ORGANIZATION

(06 Hours)

Forms of Business organization: - Sole Trader - Features – Merits and Demerits – Partnership - Features – Merits and Demerits – Limited Liability Partnership- Features – Merits and Demerits.

UNIT - III JOINT STOCK COMPANY

(06 Hours)

Joint Stock Companies: – Features – Merits and Demerits - Co-operative societies - Public Utilities and Public Enterprises - Public Sector Vs Private Sector.

UNIT – IV LOCATION OF INDUSTRY

(06 Hours)

Location of industry:- Factors influencing location -size of Industry-advantages of large -scale of operation-limitation of small scale of operation–Industrial Estates-District Industries Centres.

UNIT – V STOCK EXCHANGE

(06 Hours)

Stock Exchange: – Functions – Types – Working - Regulation of Stock Exchanges in India - Business Combination – Causes – Types - Effects of Combination in India.

Text Book:

C.B. Gupta, Business organization, 2022.Sultan Chand & Sons, New Delhi.

Reference Books:

1. Prakash & Jagadesh, Business organization & Management, Kitab Mahal Publishers (1997).
2. Dinkar Pagare, Business Organisation and Management, Sultan Chand & Sons NewDelhi.
3. Vasudevan & Radhasivam, Business Organization, S.Chand Publisher

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Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	3	2	2	3	3	3	3	3	2.272
CO2	3	3	2	2	3	3	3	3	3	2.272
CO3	3	3	3	3	3	3	3	3	3	3.000
CO4	3	3	2	2	3	3	3	3	3	2.272
CO5	3	3	2	2	3	3	3	3	3	2.272
Mean Overall Score = 2.4176										

3 – Strong; 2 – Medium; 1 – Low

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Dr. V. ABRAR AHMED	Dr. P. MOHAMED VASEEM

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<i>I</i>	<i>DSSEC Theory</i>	<i>U18SCM102</i>	<i>FINANCIAL SERVICES (SBS – I)</i>	<i>30</i>	<i>2</i>	<i>25</i>	<i>75</i>	<i>100</i>

Objectives: To gain all-inclusive knowledge in Financial Services.

Course Outcomes (COs) and

CO1	Understand the basics of financial market and services.	K2
CO2	Illustrate and apply the merchant Banking and factoring concepts.	K3
CO3	Analyse and differentiate leasing and hire Purchase	K4
CO4	Evaluate the performance of various types of mutual funds	K5
CO5	Examine the workings of credit rating agencies	K3

Cognitive Levels (K1-Remember; K2Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6Create)

UNIT-I: INTRODUCTION

(06 Hours)

Financial Services Meaning Functions of Financial services-Characteristics of financial services - Problems in Indian Financial service.

UNIT-II: MERCHANT BANKING & FACTORING

(06 Hours)

Merchant Banking - Meaning-Functions of Merchant Bankers-Factoring-Characteristics of Factoring- Merits of Factoring- Demerits of Factoring

UNIT-III : LEASING& HIRE PURCHASE FINANCE

(06 Hours)

Leasing Meaning- Types of leasing Advantages of Leasing Hire purchase finance Meaning-Contents of hire purchase agreement - Difference between hire purchase and Leasing.

UNIT-IV: MUTUAL FUNDS

(06 Hours)

Mutual funds - Meaning - Characteristics of mutual funds - Types of mutual funds Merits of Mutual Funds - Demerits of mutual funds;

UNIT V : CREDIT RATING AGENCIES

(06 Hours)

Credit rating agencies - Meaning - Nature of credit rating - Advantages of credit rating Disadvantages of credit rating

Text Book:

M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.

Reference Books:

1. H.R. Machiraju, Indian Financial System, Vikas Publishing House.
2. Dr S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd.
3. Shashi K. Gupta, Nisha Aggarwal, Financial Services, Kalyani Publishers

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Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	1	3	2	3	2.6
CO2	3	3	3	3	3	1	3	2	3	2.6
CO3	3	3	3	3	3	1	3	3	3	2.7
CO4	3	3	3	3	3	1	3	2	3	2.6
CO5	3	3	3	3	3	1	3	3	3	2.7
Mean Overall Score = 2.64										

3 – Strong; 2 – Medium; 1 – Low

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Dr. S. MOHAMED RAFIQUE	Dr. P. MOHAMED VASEEM

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<i>II</i>	<i>CC Theory</i>	<i>U24MCM201</i>	<i>FINANCIAL ACCOUNTING – II</i>	<i>60</i>	<i>4</i>	<i>25</i>	<i>75</i>	<i>100</i>

Objectives: To facilitate the understanding of accounting in general and to give a comprehensive understanding of the system of financial accounting.

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Understand types of Branch and its Accounting.	K2
CO2	Compute Departmental Accounting	K3
CO3	Prepare Partnership Accounts for Admission and Retirement	K5
CO4	Prepare Partnership Accounts for Dissolution of a firm.	K5
CO5	Differentiate Hire Purchase and Instalment system and Comprehend the key aspects of IFRS.	K4

Cognitive Levels (K1-Remember; K2Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6Create)

UNIT I: BRANCH ACCOUNTS

(12 Hours)

Meaning - Objectives - Types of Branches – Accounting in Respect of Dependent Branches – Debtor System: Goods are Invoice at Cost and Invoice Price. Stock and Debtor system: Goods are Invoices at Cost and Invoice. (Independent and Foreign Branch problems are excluded)

UNIT II: DEPARTMENTAL ACCOUNTS

(12 Hours)

Meaning - Needs - Advantages - Difference between Branch and Department Account – Computation of Cost Price Per Unit - Guidelines for Apportionment of expenses - Inter departmental transfer at Cost Price and Selling Price.

UNIT III: PARTNERSHIP ACCOUNTS - I

(12 Hours)

Admission of a Partner – Adjustment in Profit Sharing Ratio – Computation of Sacrificing Ratio – Adjustment for Revaluation of Assets and Liabilities – Reserve and Accumulated Profit and Losses – Retirement of Partner: Accounting Problems – Computation of Gaining Ratio – Adjustment for Capital Account after Retirement.

UNIT IV: PARTNERSHIP ACCOUNTS - II

(12 Hours)

Dissolution - Meaning - Modes of dissolution – Settlement of Accounts – Accounting Treatment - Insolvency of a Partner (All Partner Insolvency Excluded) - Garner Vs Murrey rules. Piecemeal Distribution.

UNIT V: HIRE PURCHASE SYSTEM & IFRS

(12 Hours)

Meaning – Definition – Features – Hire Purchases Vs Instalment – Terminologies – Calculation of Interest when rate of interest, cash price and instalments are given – When rate of interest is not given - when total cash price is not given - when instalment price is not given. International Financial

C. Abdul Hakeem College (Autonomous), Melvisharam.

Reporting Standards (IFRS): Meaning - Definition - objectives - Features - Merits - Limitations -

Practical Challenges in Implementing IFRS - Ind AS Vs IFRS.

Text Books:

1. T. S. Reddy & A. Murthy. Financial Accounting, Margham Publications, Chennai.
2. S. Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
3. M.V. Nagarajan. Advanced Financial Accounting, Vidhya publications.
4. M.C. Shukla, T. S Grewal, S.C. Gupta. Advanced accounting. S. Chand & Co. New Delhi.

Reference books:

1. Principles and practice of Accounting - R. L. Gupta & V. K. Gupta–Sultan Chand & sons.
2. Financial Accounting – S. P. Jain & K. L. Narang – Kalyani Publishers.

Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	2	2	2	1	2	1	3	2	3	2.00
CO2	3	2	3	1	1	1	3	2	3	2.10
CO3	3	2	3	1	1	1	3	3	2	2.10
CO4	3	2	3	1	1	1	3	3	2	2.10
CO5	3	2	3	1	2	1	3	3	2	2.20
Mean Overall Score =2.10										

3 – Strong; 2 – Medium; 1 – Low

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Mr. P. L. SHAMVEEL AHMED	Dr. P. MOHAMED VASEEM

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<i>II</i>	<i>CC Theory</i>	<i>U24MCM202</i>	<i>BUSINESS LAWS</i>	<i>60</i>	<i>4</i>	<i>25</i>	<i>75</i>	<i>100</i>

OBJECTIVES: To acquire knowledge in Business Law

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Comprehend the essential elements of a valid contract	K3
CO2	Explain the performance and breach of contract	K5
CO3	Compare contract of indemnity and guarantee	K3
CO4	Analyze and articulate the concept of bailment and pledge	K4
CO5	Illustrate the key provisions and applications of the sale of goods Act.	K2

Cognitive Levels (K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create)

UNIT I: LAW OF CONTRACT

(12 Hours)

Contract and Agreement – Definition – Essentials of a Valid Contract- Classification of Contract- Offer – Meaning – Legal rules for a valid offer - Acceptance – Meaning – Legal rules for a valid acceptance -Consideration – Essential elements of a valid consideration -Capacity to Contract.

UNIT II: PERFORMANCE OF CONTRACT

(12 Hours)

Performance of Contract - Meaning – Types of Performance – Essentials of valid Tender – Discharge of a contract – Breach of Contract - Remedies for Breach of contract.

UNIT III: CONTRACT OF INDEMNITY AND GUARANTEE

(12 Hours)

Contract of Indemnity – Meaning –Essential elements – Contract of Guarantee – Essential features – Distinction between contract of indemnity and contract of guarantee – Kinds of guarantee - Rights of Surety- Discharge of Surety - Modes of Discharge of Surety.

UNIT IV: BAILMENT AND PLEDGE

(12 Hours)

Bailment- Meaning – Essential elements of Bailment – Duties of Bailor and Bailee - Rights of Bailor and Bailee – Pledge – Meaning – Rights of Pawner – Rights of Pawnee – Lien – Types of Liens.

UNIT V: SALE OF GOODS ACT 1930

(12 Hours)

Contract of Sale – Meaning – Essential elements of Contract of Sale- Distinction between Sale and Agreement to Sell - Conditions and Warranties –Meaning - Distinction between Condition and Warranties– Doctrine of Caveat Emptor - Exceptions – Unpaid seller – Meaning - Rights of an Unpaid Seller.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Text Books:

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons,
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi
- 3 M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books:

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	3	2	1	3	1	3	3	1	2.22
CO2	3	3	2	1	3	1	3	2	1	2.11
CO3	3	3	2	1	2	1	3	3	1	2.11
CO4	3	3	2	1	2	1	3	2	1	2.00
CO5	3	2	2	1	2	1	3	3	1	2.00
Mean Overall Score =2.10										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
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C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2024-2025

<i>Sem</i>	<i>Category</i>	<i>Course Code</i>	<i>Course Title</i>	<i>Hours</i>	<i>Credits</i>	<i>Int. Marks</i>	<i>Ext. Marks</i>	<i>Max. Marks</i>
<i>II</i>	<i>GEL Theory</i>	<i>U24ACM201</i>	INSURANCE AND RISK MANAGEMENT (ALLIED)	90	5	25	75	100

Objectives: To acquire knowledge in Insurance and Risk Management

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Understand the fundamentals of insurance, its role in risk management and economic development.	K2
CO2	Outlines the fundamentals of life insurance and traditional life insurance policies.	K3
CO3	Summarize the principles of general insurance and claim settlement.	K2
CO4	Analyze the objectives and strategies of risk management and its applications in both corporate and personal contexts.	K4
CO5	Evaluate the IRDA Act of 1999, its powers, functions, operational framework.	K5

Cognitive Levels (K1-Remember; K2 -Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create)

UNIT-I: INTRODUCTION TO INSURANCE

(18 Hours)

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.

UNIT-II: LIFE INSURANCE

(18 Hours)

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance

UNIT-III: GENERAL INSURANCE

(18 Hours)

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

UNIT-IV: RISK MANAGEMENT

(18 Hours)

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.

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UNIT-V : IRDA Act 1999

(18 Hours)

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.

Text Books

1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
3. Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.

Reference Books

1. John C.Hull, Risk Management and Financial Institutions (Wiley Finance), John Wiley & sons, New Jersey.
2. P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.

E Resources:

1. https://resources.nu.edu/riskmanagement/online_resources.
2. <https://ohiodominican.libguides.com/insurance-risk-management>.
3. https://www.sas.com/en_in/industry/insurance/solution/risk-management.html.

Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	2	2	3	3	3	3	3	3	2	2.66
CO2	3	2	3	3	3	2	3	3	3	2.77
CO3	3	2	2	3	3	2	3	3	3	2.66
CO4	3	3	3	3	3	2	3	3	3	2.88
CO5	3	3	2	3	3	2	3	3	2	2.66
Mean Overall Score = 2.726										

3 – Strong; 2 – Medium; 1 – Low

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Syllabus for B.Com., Commerce effective from the year 2024-2025

<i>Sem</i>	<i>Category</i>	<i>Course Code</i>	<i>Course Title</i>	<i>Hours</i>	<i>Credits</i>	<i>Int. Marks</i>	<i>Ext. Marks</i>	<i>Max. Marks</i>
<i>II</i>	<i>GEL Theory</i>	<i>U24ACM202</i>	<i>INTERNATIONAL BUSINESS (ALLIED)</i>	<i>90</i>	<i>5</i>	<i>25</i>	<i>75</i>	<i>100</i>

Objectives: To facilitate the understanding of accounting in general and to give a comprehensive understanding of the system of financial accounting.

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Understand the basic concept of International Business.	K2
CO2	Explain International Trade Theories	K4
CO3	Examine the Foreign Exchange Market and FDI	K3
CO4	Outline the Global Business Environment	K3
CO5	Outlines the relevance of International Institutions and Trading Blocs.	K4

Cognitive Levels (K1-Remember; K2Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6Create)

UNIT-I: INTRODUCTION

Introduction to International Business: Importance, nature and scope of international business
Internationalization process and Approaches - Modes of entry- Multinational Corporations an their involvement in International Business- Advantage and problems of MNCs

UNIT-II: TRADE THEORIES

Introduction of Trade theories-Mercantilism -Absolute Advantage -Comparative Advantage – Heckscher -Ohlin Theory -The New Trade Theory- Porter's Diamond Competitive Advantage Theory.

UNIT-III FOREIGN INVESTMENT

Foreign Investments-Pattern, Foreign exchange rates and their impact on trade and investment flows- Functions of Foreign Exchange Market-Foreign Direct Investments -Factors influencing FDI - Horizontal and Vertical Foreign Direct Investment.

UNIT-IV: GLOBALIZATION

Drivers in Globalization - Globalization of Markets, production, investments and Technology.
World trade in goods and services -Major trends and developments- World trade and protectionism -Tariff and non-tariff barriers.

UNIT-V: INTERNATIONAL BUSINESS

Regional Economic Groupings in Practice- Levels of Regional Economic Integration Regionalism vs. Multilateralism Institutional support to international business like BREXIT IMF,World Bank, ILO and WTO.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Text Books and Reference Books

1. Charles W.L. Hill, International Business, Tata Mc Graw Hills Education, Chennai.
2. John D. Daniels, International Business, Pearson Publication, New Delhi.

Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	3	3	3	2	2.88
CO2	3	3	3	3	3	2	3	3	3	2.88
CO3	3	2	2	3	3	2	3	3	3	2.66
CO4	3	3	3	3	3	2	3	3	3	2.88
CO5	3	3	2	3	3	2	3	3	2	2.66
Mean Overall Score = 2.792										

3 – Strong; 2 – Medium; 1 – Low

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Syllabus for B.Com., Commerce effective from the year 2024-2025

<i>Sem</i>	<i>Category</i>	<i>Course Code</i>	<i>Course Title</i>	<i>Hours</i>	<i>Credits</i>	<i>Int. Marks</i>	<i>Ext. Marks</i>	<i>Max. Marks</i>
<i>II</i>	<i>SEC Theory</i>	<i>U18SCM201</i>	<i>BASICS OF STOCK MARKET (SBS - II)</i>	<i>30</i>	<i>2</i>	<i>25</i>	<i>75</i>	<i>100</i>

Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Understand the Different type of companies	K2
CO2	Outline the role of SEBI in Stock market	K2
CO3	Recognize the investment options available in stock market.	K4
CO4	Analyze the types of primary market issues.	K4
CO5	Understand stock trading and how to place orders	K3

Cognitive Levels (K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create)

UNIT-I INTRODUCTION TO COMPANIES

(06 Hours)

Meaning: Private Company – public Company- Difference between Private Company and Public Company- Prospectus- Promoter - Types of Shares.

UNIT-II STOCK EXCHANGE

(06 Hours)

Meaning- SEBI Objectives – Role of SEBI in buying and selling shares. Terminologies in stock market : Equity / Shares/ Debentures/ Debts Instruments / Derivatives / Mutual fund – Index-depository- de materialization (Demart)

UNIT-III INVESTMENT

(06 Hours)

Meaning – Need for Investment – Options available for Investment in Stock Market – Short Term Investment and Long Term Investment – do's and don'ts while investing in Stock Market- Factors Determining Interest Rates.

UNIT-IV PRIMARY MARKET

(06 Hours)

Meaning - Role of Primary Market – Face Value of Shares - Debentures- Premium and Discount in Security Market – Need for issue of Shares to Public- Kind of Issue- Issue Price - Market capitalization- Difference between Public issue and Private placement-Initial public Offering (IPO) - offer for sale (OFS)- lock in period – Listing and deleting of securities.

UNIT-V SECONDARY MARKET

(06 Hours)

Meaning – role – difference between primary and secondary market – stock trading-how to place orders with brokers-contract note- products dealt in secondary market- growth stock- value stock- dividend stock- factors influencing price of a stock- bid price-offer price – portfolio-advantages of diversified portfolio- mutual funds-active mutual funds-passive mutual funds-benefits and risk involved in investing mutual funds.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Text Book:

Prof. V. Balachandran, - “Security Market & Regulation”, Sultan & Chand Publication, New Delhi.

Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	1	2	2	1	2	1	3	2	1	1.67
CO2	3	3	3	1	2	1	3	2	1	2.11
CO3	3	3	3	1	1	1	3	3	1	2.11
CO4	3	2	3	1	2	1	3	2	1	2.00
CO5	3	3	3	1	2	1	3	2	1	2.11
Mean Overall Score =2.00										

3 – Strong; 2 – Medium; 1 – Low

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Syllabus for B.Com., Commerce effective from the year 2024-2025

<i>Sem</i>	<i>Category</i>	<i>Course Code</i>	<i>Course Title</i>	<i>Hours</i>	<i>Credits</i>	<i>Int. Marks</i>	<i>Ext. Marks</i>	<i>Max. Marks</i>
<i>II</i>	<i>SEC Theory</i>	<i>U18SCM202</i>	INDUSTRIAL LAWS (SBS - III)	30	2	25	75	100

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Understand the Concepts of Factories Act 1948	K3
CO2	Explain the Provisions and concepts of Industrial Disputes Act, 1947.	K3
CO3	Analyse the various measures and policies in The Workmen's Compensation Act 1952.	K5
CO4	Determine the different aspects of ESI and EPF Act.	K4
CO5	Evaluate the provision relating to payment of Bonus Act 1965.	K5

Cognitive Levels (K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create)

UNIT I: FACTORIES ACT 1948

(06 Hours)

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II: INDUSTRIAL DISPUTES ACT 1947

(06 Hours)

Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure.

UNIT III: THE WORKMEN'S COMPENSATION ACT 1952

(06 Hours)

Nature and Scope - Definitions - Workmen's Compensations – Employer's Liability - Meaning of Accident Compensation Permanent -Partial and Temporary - Disablement.

UNIT IV: EMPLOYEES STATE INSURANCE ACT 1948

(06 Hours)

Objects - Definitions - ESI Corporation, functions - contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects - Definition - Provident Fund Schemes Contribution and Recovery.

UNIT V: THE PAYMENT OF BONUS ACT 1965

(06 Hours)

Object – Application - Definitions - Methods of Computing Gross Profits - Payment of Bonus - Importance.

Text Books

N.D. Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
P.C. Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

Reference Books:

1. Dr. M. R. Sreenivasan & C. D. Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
2. B. Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
3. S C Srivastava "Industrial Relations and Labour Laws", Vikas Publisher.
4. Piyali Ghosh and Shefali Nandan "Industrial Relations and Labour Laws", Tata McGraw Hill, India.

C. Abdul Hakeem College (Autonomous), Melvisharam.

Mapping of Course Outcomes (COs) with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	3	2	2	3	3	3	3	3	2.272
CO2	3	3	2	2	3	3	3	3	3	2.272
CO3	3	3	3	3	3	3	3	3	3	3.000
CO4	3	3	2	2	3	3	3	3	3	2.272
CO5	3	3	2	2	3	3	3	3	3	2.272
Mean Overall Score = 2.4176										

3 – Strong; 2 – Medium; 1 – Low

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