

### C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2025-2026

Sem	Category	Course Code	Course Title	Hours	Credits	Int. Marks	Ext. Marks	Max. Marks
III	CC Theory	U24MCM301	Corporate Accounting	75	4	25	75	100

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

#### Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Introduction to issue of shares.	K2
CO2	Evaluate the different methods of Goodwill.	K5
CO3	Examine the profit prior to incorporation	K3
CO4	Compute Final Accounts of Joint Stock Companies	K2
CO5	Explain the Liquidator's Final Statement of Accounts.	K4

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

#### UNIT – I ISSUE OF SHARES

(15Hours)

Shares – Meaning – Definition – Types of Shares – Distinction between Stock and Shares - Issue of Shares at Par, Premium and Discount – Pro-rata Allotment – Forfeiture and Reissue of Shares.

#### UNIT – II VALUATION OF GOODWILL

(15Hours)

Valuation of Goodwill: Need – Factors Affecting the Valuation – Methods – Simple Profit Method – Super Profit Method and Capitalization Method.

#### UNIT – III PROFIT PRIOR TO INCORPORATION

(15Hours)

Introduction – Treatment of Profit and Loss Prior to Incorporation – Basis of Apportionment of Expenses – Simple Problems.

#### UNIT – IV FINAL ACCOUNTS OF COMPANIES

(15Hours)

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

#### UNIT – V LIQUIDATOR'S FINAL STATEMENT OF ACCOUNT

(15Hours)

Liquidation Accounting: Order of Payments – Preferential Payments – Liquidator's Final Statement of Account (Simple Problems Only).

**Weightage of Marks:** Problem 80% - Theory 20%

#### Book for Study:

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

#### Reference Book:

1. Shukla M.C. Grewal, T.S. Gupta S.C. Advance Accounts – S. Chand & Co Ltd, New Delhi.
2. Gupta R.L. & Radhaswamy M. , Sultan Chand & Sons, New Delhi.
3. Jain & Narang, Advanced Accountancy, Kalyani Publisher, Chennai.
4. Dr. R. Ramachandran & Dr. R. Srinivasan, Corporate Accounting, Sri Ram Publication, Chennai.
5. Maheshwari S.N. & Maheshwari S.K, Corporate Accounting, Vikas Publishing House, Chennai.

**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	3	2	3	3	2	3	2	2.66
CO2	3	3	3	2	3	3	3	3	2	2.77
CO3	3	3	3	2	3	3	2	3	2	2.66
CO4	3	3	3	2	3	3	2	3	2	2.66
CO5	3	3	3	2	3	3	3	3	2	2.77
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>15</b>	<b>12</b>	<b>15</b>	<b>10</b>	<b>13.52</b>
<b>Mean Overall Score =2.704</b>										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
<b>Dr. I. Anwer Basha</b>	<b>Dr. P. Mohamed Vaseem</b>

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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>III</i>	<i>CC Theory</i>	<i>U24MCM302</i>	<i>Company Law</i>	<i>75</i>	<i>4</i>	<i>25</i>	<i>75</i>	<i>100</i>

**Objective:** To gain comprehensive knowledge in Company Law.

<b>COs</b>	<b>CO Statement</b> (After completing the course, the students will be able to)	<b>Cognitive Level</b>
<b>CO1</b>	Describe the Concept of a Company.	<b>K2</b>
<b>CO2</b>	Stages in Formation of a Company.	<b>K2</b>
<b>CO3</b>	Identify the various Aspects of Prospectus.	<b>K4</b>
<b>CO4</b>	Describe Members Rights and Duties	<b>K5</b>
<b>CO5</b>	Examine Directors Rights and Winding up of a company	<b>K4</b>

#### **UNIT - I: INTRODUCTION OF COMPANY**

**(18 Hours)**

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

#### **UNIT – II: FORMATION OF A COMPANY**

**(18 Hours)**

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

#### **UNIT – III: PROSPECTUS**

**(18 Hours)**

Meaning – Legal rules relating to issue of Prospectus – Contents of Prospectus – Liability for Misleading Statements in Prospectus – Civil Liability and Criminal Liability for misstatement - Rescission of contract – Conditions for Rescission of Contract.

#### **UNIT – IV: MEMBERS OF A COMPANY**

**(18 Hours)**

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

#### **UNIT-V: DIRECTORS OF A COMPANY & WINDING UP OF A COMPANY (18 Hours)**

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

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

#### **Books for Study:**

1. N.D. Kapoor, Company Law, Sultan Chand and Sons, Chennai
2. P.P.S.Gogna– Company Law, S.Chand, New Delhi.

#### **Books for Reference:**

1. Dr. N. Premavathy, Company Law, Sri Vishnu Publications.
2. Dr.M. R Sreenivasan, Company Law, Margham Publications.
3. Dr. Gaffoor & Dr. Thothadri, Company Law, Vijay Nichole Imprints Limited.

#### **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	3	3	2	3	3	3	2	2	2.55
CO2	3	3	3	3	3	3	3	3	3	3.00
CO3	3	3	3	2	3	3	3	3	3	2.88
CO4	3	3	2	3	3	3	3	3	3	2.88
CO5	3	3	3	3	3	3	3	3	3	3.00
Total	14	15	14	13	15	15	15	14	14	14.31
Mean Overall Score = 2.862										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
<b>K Abdul Haseeb</b>	<b>Dr. P. Mohamed Vaseem</b>

### C. Abdul Hakeem College (Autonomous), Melvisharam.

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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>
III	Allied Theory	U24ACM302	Operations Research (Allied)	75	5	25	75	100

**Objectives:** To enable the students to understand and apply operations research concept in business.

**Course Outcomes (COs) and**

<b>Cos</b>	<b>CO – Statement</b> (After completing the course, the students will be able to)	<b>Cognitive Level</b>
<b>CO1</b>	Application of linear programming problem for quantitative decisions in business.	<b>K3</b>
<b>CO2</b>	Evaluate economic feasibility by applying various methods of Transportation Problems.	<b>K5</b>
<b>CO3</b>	Examine the concept of Assignment Problems.	<b>K3</b>
<b>CO4</b>	Explain the concept of Game Theory.	<b>K4</b>
<b>CO5</b>	Analyse the concept of Sequencing and Replacement.	<b>K3</b>

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

#### **UNIT – I INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEMS (15 HOURS)**

Operations research – Characteristics - Scope – Applications of OR - Linear programming problem – Application and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method.

#### **UNIT – II TRANSPORTATION MODEL (15 HOURS)**

Definition – Formulation and solution of Transportation Problems – Methods - North West corner method - Least cost method - Vogel's approximation method – Balanced and Unbalanced Transportation problems.

#### **UNIT – III ASSIGNMENT MODEL (15 HOURS)**

Meaning and definition – Formulation and solution of Assignment Models- Balanced and Unbalanced Assignment Problems – Maximisation problem in Assignment.

#### **UNIT – IV Game Theory (15 HOURS)**

Game Theory- Different strategies followed by the players in a game – Pure Strategies, Mixed Strategies, VOG – Saddle Point - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method.

#### **UNIT – V Sequencing and Replacement (15 HOURS)**

Sequencing Problem – No passing rule – Total Elapsed time – Idle Time -No of Jobs done through two machines and Three machines – Replacement of Items whose efficiency deteriorates with time – When the replacement is to be done – Scrap Value (Simple Problems).

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

#### **Text Book:**

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai.
3. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida.
4. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune.
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai.

#### **Reference Book:**

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York.
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover.
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi.
6. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, 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	1	3	3	2	2.66
CO2	3	3	3	3	2	1	3	3	2	2.55
CO3	3	3	3	3	2	1	3	3	2	2.55
CO4	3	3	3	3	2	1	3	3	2	2.55
CO5	3	3	3	3	2	1	3	3	2	2.55
Total	15	15	15	15	11	5	15	15	10	12.88
Mean Overall Score =2.576										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
S. Athiqur Rahman.	Dr. P. Mohamed Vaseem

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III	Allied Theory	U24ACM303	Business Mathematics and Statistics (Allied)	75	5	25	75	100

**Objectives:** To enable the students to understand and apply statistical tools in Business

**Course Outcomes (COs) and**

Cos	CO – Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Introduction to Statistics and collection of Data.	K1
CO2	Interpretation of data by using measures of central tendency.	K3
CO3	Analyze the various measures of Dispersion.	K4
CO4	Measures the correlation and regression co-efficient.	K5
CO5	Assess problems on Time Series Analysis and Index Numbers.	K3

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

#### UNIT-I INTRODUCTION AND PRESENTATION OF DATA

(15 Hours)

Meaning, Definition, Scope and Limitations – Collection of data- Primary and Secondary data – Presentation of Data – Diagrammatic presentation of Data – Simple Bar – Multiple Bar, Sub-divided Bar, Percentage divided Bar diagram and Pie-diagram- Graphical Representation of Data – Histogram, Frequency Polygon and Frequency Curve.

#### UNIT – II MEASURES OF CENTRAL TENDENCY

(15Hours)

Arithmetic Mean: Combined Arithmetic Mean Correcting Incorrect Mean – Median – Mode – Geometric Mean and Harmonic Mean

#### UNIT – III MEASURES OF DISPERSION

(15Hours)

Range – Mean Deviation from and Mean and Median – Standard Deviation – Co-efficient of Variation.

#### UNIT – IV CORRELATION AND REGRESSION

(15Hours)

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

#### UNIT – V TIME SERIES ANALYSIS AND INDEX NUMBERS

(15Hours)

Time Series Analysis: Secular Trend – Seasonal Variation – Measurement of secular trend- Semi-Average Method, Moving Average Method, Method of least squares Cyclical variations - Index Numbers – Weighted aggregate index numbers- Laspeyres, Paasches, Dorbish and Bowleys, Fishers Ideal and Marshal Edgeworth method.

#### Text Book:

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai.
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida.
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune.
4. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai.

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**Reference Book:**

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York.
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover.
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CO1	3	3	3	3	3	1	3	3	2	2.66
CO2	3	3	3	3	2	1	3	3	2	2.55
CO3	3	3	3	3	2	1	3	3	2	2.55
CO4	3	3	3	3	2	1	3	3	2	2.55
CO5	3	3	3	3	2	1	3	3	2	2.55
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>11</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>12.88</b>
<b>Mean Overall Score =2.576</b>										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
<b>S. ATHIQR RAHMAN</b>	



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Sem	Category	Course Code	Course Title	Hours	Credits	Int. Marks	Ext. Marks	Max. Marks
III	Allied Theory	U24ACM304	Business Mathematics and Statistics (Allied)	75	5	25	75	100

**Objectives:** To provide knowledge on employee's Behaviour and Their Managerial Implications and to enhance knowledge on Organizational Dynamics.

#### Course Outcomes (CO's) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Introduction to fundamental factors determining individual behaviour.	K2
CO2	Shows insight on personality, perception, attitudes and learning.	K3
CO3	Understand motivation theories and leadership styles.	K4
CO4	Highlights groups, group behaviour and group decision making.	K5
CO5	It is a study of stress management, organizational change and resistance to change.	K3

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

#### UNIT – I INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR (18Hours)

Key elements of organizational behaviour- nature – scope – fundamental factors determining individual behaviour, personal factors, organizational factors, psychological factors and environmental factors.

#### UNIT – II PSYCHOKLOGICAL ANALYSIS (18Hours)

Personality – Traits- Nature – How personality influences organizational behaviour. Perception-process-factors influencing perception- How to improve perception. Attitudes-formation of attitudes – types – how attitudes can be changed. Learning – features –factors determining learning- condition for making learning effective.

#### UNIT – III MOTIVATION AND LEADERSHIP (18Hours)

Need for motivation – financial and non - financial motivators- Abraham Maslow's Motivation theory, Douglas Mc Gregor's Motivation theory and William Ouchis Z theory on motivation. Leadership in the new environment- Leadership styles – skills needed to be leader.

#### UNIT – IV GROUP DYNAMICS (18Hours)

Groups- types of group- group behaviour- factors influencing group behaviour- intergroup conflicts- group decision making: How groups make decision – How to improve group decision making.

#### UNIT – V ORGANISATIONAL CONFLICT AND STRESS MANAGEMENT (18Hours)

Organizational conflict- causes of conflict- conflict management. Stress – causes- consequences of stress – stress management at individual level, organizational level – organisational change- factors influencing organizational change- employee resistance to organisational change - How to overcome resistance to change

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

**Text Book:**

S.S. Khanka, Organisational Behaviour, S. Chand & Co., New Delhi.

**Reference Book:**

1. Freud luthem, Tata Mchrance institutional edition, organisational behaviour
2. J. Jayashankar. Organizational behaviour, Margham Publication, Chennai.
3. Stephan Robins, Organisational behaviour, 10<sup>th</sup> Ed, Pearson Education, 2001.
4. Freud luthans, organisational behaviour, Thomson learning, 2002.
5. Wagner, organisational behaviour, Thomson learning, 2022
6. Dr. S. Shajahan, Organisational behaviour, new age international.

#### **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	3	3	2	3	3	3	2	2	2.55
CO2	3	3	3	3	3	3	3	3	3	3.00
CO3	3	3	3	2	3	3	3	3	3	2.88
CO4	3	3	2	3	3	3	3	3	3	2.88
CO5	3	3	3	3	3	3	3	3	3	3.00
Total	14	15	14	13	15	15	15	14	14	14.31
Mean Overall Score = 2.862										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
Dr. P. Mohamed Vaseem	Dr. P. Mohamed Vaseem

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III	Skilled Base	U24SCMP31	<b>Practical - Microsoft Office Lab (SBS)</b>	30	2	25	75	100

**Objectives:** To gain comprehensive knowledge of all aspects relating to Microsoft Office.

COs	CO Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Demonstrate proficiency in creating and formatting official documents, business letters, advertisements, and structured documents using MS Word	K3
CO2	Apply essential MS Excel functionalities such as formulas, sorting, filtering, statistical functions, and chart creation	K3
CO3	Understand MS Word and MS Excel integration to automate mass communication through mail merge for circular letters and mailing labels.	K2
CO4	Design engaging presentations using MS PowerPoint by incorporating text formatting, slide layouts, animations, transitions.	K5
CO5	Create productivity by leveraging advanced MS Office tools such as hyperlinking, and interactive documents	K6

**Cognitive Levels (K1- Remember; K2- Understand; K3- Apply; K4- Analyse; K5-Evaluate; K6Create)**

#### **MS-WORD**

1. Preparing an Official Letter / Business Letter / Circular Letter and Use font size and styles - bold, underline, upper case, lowercase, superscript, subscript, indenting paragraphs, spacing between lines.
2. Prepare a Newspaper Advertisement: with borders, two columns text, header and footer and inserting a graphic image and page layout and Hyperlink.
3. a) Prepare a mail merge facility for sending a circular letter to many persons  
b) Create a mail merge facility for printing mailing labels.
4. Create a Menu Card for a Royal Restaurant and use Tables Border and Shading.
5. Prepare an Organizational Chart in a document for all the Employee Information.

#### **MS-EXCEL**

1. Create a Student Mark sheet for 25 students and use different formula for Sum, Average, Rank, and also display Class and Distinction.
2. Create a Mail Merge by using Template and export the data into Word Document.
3. Working on Filtering Data, Sorting and Data Validation.
4. Create a chart for comparing the Employee Salary Details with HRA, DA, and Net Salary.
5. Create a worksheet for Applying the following formula and functions:
  1. Mathematical Function
  2. Date and Time Function
  3. Statistical Function

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#### **MS-POWERPOINT**

1. Working with Slide Layout, Inserting Text, Formatting Text, and Auto Shapes.
2. Creating a Presentation applying Transition and Custom Animation effects.
3. Applying multiple effects to the same object and changing to a different effect and removing effects.
4. Working with Rehearse Timings and Screen Recordings in Presentation
5. Working with Photo Album by merging as a Video.

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

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	MEAN
CO1	2	3	3	2	1	-	2	3	3	2.11
CO2	2	3	3	2	-	-	2	3	2	1.88
CO3	2	3	3	3	-	-	2	3	3	2.11
CO4	2	2	3	2	-	-	2	3	3	1.88
CO5	2	3	3	1	-	-	2	3	3	1.88
TOTAL	10	14	15	10	-	-	10	15	14	9.86
<b>TOTAL MEAN = 1.972</b>										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
<b>Mr. K. Ifthikar Ahmed</b>	<b>Dr. P. Mohamed Vaseem</b>

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<i>IV</i>	<i>CC Theory</i>	<i>U24MCM401</i>	<i>Principles of Marketing</i>	<i>75</i>	<i>4</i>	<i>25</i>	<i>75</i>	<i>100</i>

**Objectives: To enable the students to understand the concept and functions of marketing.**

	<b>Course Outcomes</b>	<b>Knowledge level</b>
<b>CO1</b>	Understand the role and importance of marketing	<b>K1</b>
<b>CO2</b>	Summarizes market segmentation and consumer behavior.	<b>K2</b>
<b>CO3</b>	Analyze product life cycle and pricing policies	<b>K4</b>
<b>CO4</b>	Outline the promotion & distribution methods	<b>K2</b>
<b>CO5</b>	Explain the modern trends in marketing	<b>K1</b>

**Cognitive Levels (K1- Remember; K2- Understand; K3- Apply; K4- Analyse; K5-Evaluate; K6Create)**

#### **UNIT – I INTRODUCTION TO MARKETING**

Meaning - Definition - Functions of Marketing - Evolution of Marketing - Concepts -Innovations in Modern Marketing - Role and Importance of Marketing - Classification of Markets – Features of marketing- Marketing VS selling.

#### **UNIT – II MARKET SEGMENTATION**

Meaning and definition – Importance of Market segmentation – Types of segmentation – Bases of marketing segmentation– steps in segmentation process - Introduction to Consumer Behaviour – Types of Consumer Behaviour – Factors influencing Consumer Behaviour - Consumer Buying Decision Process.

#### **UNIT – III PRODUCT & PRICE**

Marketing Mix - Meaning and definition- 4P's of Marketing Mix – Product – Stages of New Product Development - Product Life Cycle - Product failure – Pricing – Policies –Objectives - Factors Influencing Pricing - Kinds of Pricing.

#### **UNIT – IV PROMOTIONS AND DISTRIBUTIONS**

Meaning and definition - Elements of promotion – Advertising – Objectives - Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling - Qualities of salesman – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.

#### **UNIT – V E-MARKETING & Mobile Marketing**

Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E– Marketing & M–Marketing – E -Tailing – Market Research – MIS and Marketing Regulation.

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

#### **Textbooks:**

1. Philip Kotler, Principles of marketing: A South Asian perspective, Pearson Education, New Delhi.
2. Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.

#### **Reference books:**

1. Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2. Dr. J. Jayasankar, Marketing Management, 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	1	3	3	2	1	3	1	1	3	2.00
CO2	1	3	3	2	1	3	1	1	3	2.00
CO3	1	3	3	3	1	3	1	1	3	2.11
CO4	1	3	3	3	2	3	2	1	3	2.33
CO5	1	3	3	3	1	3	1	1	3	2.00
Mean Overall Score = 2.088										

**High – 3, Medium – 2 Low – 1**

Prepared by	Verified by
<b>Dr. V. Abrar Ahmed</b>	<b>Dr. P. Mohamed Vaseem</b>

### C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2025-2026

Sem	Category	Course Code	Course Title	Hours	Credits	Int. Marks	Ext. Marks	Max. Marks
IV	CC Theory	U24MCM402	Business Mathematics and Statistics	75	4	25	75	100

**Objectives:** To enable the students to understand and apply statistical tools in Business

**Course Outcomes (COs) and**

Cos	CO – Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Introduction to Statistics and collection of Data.	K1
CO2	Interpretation of data by using measures of central tendency.	K3
CO3	Analyze the various measures of Dispersion.	K4
CO4	Measures the correlation and regression co-efficient.	K5
CO5	Assess the problems on Sets.	K3

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

#### UNIT-I INTRODUCTION AND PRESENTATION OF DATA (15 Hours)

Meaning, Definition, Scope and Limitations – Collection of data- Primary and Secondary data – Presentation of Data – Diagrammatic presentation of Data – Simple Bar – Multiple Bar, Sub-divided Bar, Percentage divided Bar diagram and Pie-diagram- Graphical Representation of Data – Histogram, Frequency Polygon and Frequency Curve.

#### UNIT – II MEASURES OF CENTRAL TENDENCY (15Hours)

Arithmetic Mean: Combined Arithmetic Mean Correcting Incorrect Mean – Median – Mode – Geometric Mean and Harmonic Mean

#### UNIT – III MEASURES OF DISPERSION (15Hours)

Range – Mean Deviation from and Mean and Median – Standard Deviation – Co-efficient of Variation.

#### UNIT – IV CORRELATION AND REGRESSION (15Hours)

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

#### UNIT – V SETS (15Hours)

Set of Operations – Types – Union of sets, Intersection of sets – Difference of sets – Compliment of sets – Venn Diagrams – Laws of sets – Cumulative Laws – Associative Laws – Distributive Laws – De-Morgan's Laws.

#### Text Book:

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai.
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida.
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune.
4. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai.

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

#### **Reference Book:**

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York.
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover.
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi.
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, 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	1	3	3	2	2.66
CO2	3	3	3	3	2	1	3	3	2	2.55
CO3	3	3	3	3	2	1	3	3	2	2.55
CO4	3	3	3	3	2	1	3	3	2	2.55
CO5	3	3	3	3	2	1	3	3	2	2.55
Total	15	15	15	15	11	5	15	15	10	12.88
Mean Overall Score =2.576										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
S. Athiqur Rahman	Dr. P. Mohamed Vaseem



### C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2025-2026

Sem	Category	Course Code	Course Title	Hours	Credits	Int. Marks	Ext. Marks	Max. Marks
IV	Allied Theory	U24ACM402	Stress Management (Allied)	75	5	25	75	100

**Objectives:** To enable the students to understand stress and how to cope up the stress in their life.

#### Course Outcomes (COs) and

COs	CO - Statement (After completing the course, the students will be able to)	Cognitive Level
CO1	Identify different types of stress and its symptoms.	K2
CO2	Explain the stress among students.	K3
CO3	Impact of stress at home and work place.	K4
CO4	Compare Stress of rural and urban people	K5
CO5	Analyze how to overcome stress.	K3

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

#### UNIT – I INTRODUCTION TO STRESS (15Hours)

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

#### UNIT – II STRESS AMONG STUDENTS (15Hours)

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

#### UNIT – III STRESS AT HOME AND WORK (15Hours)

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

#### UNIT – IV STRESS AMONG RURAL AND URBAN PEOPLE (15Hours)

Stress in rural –urban People: Stress in rural people - Stress in urban People.  
Communication and Stress: Factor influencing communication and their impact on stress – Internal Factors - External Factors – Effective Communication

#### UNIT – V COPING MECHANISM OF STRESS (15Hours)

Time Management: Plan your time – Do not Procrastinate – Manage interruptions – Anger Management – Anger Management Techniques – Remedies for stress- General Remedies – Managing Stress at individual and Organizational Level.

#### Text Book:

Alok Chakrawal, PratibhaGoyal, Stress Management, Studera Press, New Delhi.

#### Reference Book:

1. AlokChakrawal, PratibhaGoyal, Stress Management, Studera Press, New Delhi
2. S.S. Khanka, Organisational Behaviour, S.Chand & Co. Ltd, New Delhi.
3. Dr. Tinni Dutta & Disha Halder, Stress Management, Global net Publisher, New Delhi.

**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	3	3	3	1	3	3	2	2.66
CO2	3	3	3	3	2	1	3	3	2	2.55
CO3	3	3	3	3	2	1	3	3	2	2.55
CO4	3	3	3	3	2	1	3	3	2	2.55
CO5	3	3	3	3	2	1	3	3	2	2.55
Total	15	15	15	15	11	5	15	15	10	12.88
Mean Overall Score =2.576										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
<b>Dr. I. Anwer Basha</b>	<b>Dr. P. Mohamed Vaseem</b>

### C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2025-2026

<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>IV</i>	<i>Allied Theory</i>	<i>U24ACM403</i>	<i>Business Legislation (Allied)</i>	<i>75</i>	<i>5</i>	<i>25</i>	<i>75</i>	<i>100</i>

**Objectives:** To enable the students to learn about business legislation acts

<b>COs</b>	<b>CO Statement</b> (After completing the course, the students will be able to)	<b>Cognitive Level</b>
<b>CO1</b>	Understand the Factories Act, 1948	<b>K1</b>
<b>CO 2</b>	Analyse the role of Foreign Exchange Management Act, 1999	<b>K4</b>
<b>CO 3</b>	Understand the practical implications of Prevention of Money Laundering Act, 2002	<b>K3</b>
<b>CO 4</b>	Evaluate the importance of Competition Act, 2002	<b>K5</b>
<b>CO 5</b>	Gain knowledge on Intellectual Property Rights	<b>K2</b>

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

#### **UNIT I: Factories Act 1948**

**(15 Hours)**

Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Provisions Relating to Health, Safety Welfare and Hazardous Processes – Working Hours of Adults –Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children

#### **UNIT II: Foreign Exchange Management Act, 1999**

**(15 Hours)** Introduction

- Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions and Penalties – Procedure for Compliance.

#### **UNIT III: Prevention of Money Laundering Act, 2002**

**(15 Hours)**

Definitions – Punishment for the Offence of Money Laundering -Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities and Procedures.

#### **UNIT IV: Competition Act, 2002**

**(15 Hours)**

Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.

#### **UNIT V: Intellectual Property Rights**

**(15 Hours)**

Intellectual property rights (IPR) – An Introduction – Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout.

## C. Abdul Hakeem College (Autonomous), Melvisharam.

### Books for study:

1. Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida.
2. R.S.N. Pillai and Bagavathi, Legal aspects of business, S.Chand, New Delhi.
3. Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi.
4. P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi.
5. Srivastava S C (2022), "Industrial Relations and Labour Laws", 8<sup>th</sup> Edition., Vikas Publishing, New Delhi
6. Tripathi PC, Gupta CB, Kapoor ND (2020), "Industrial Relations and Labour Laws", 6<sup>th</sup> Edition., Sultan Chand & Sons, New Delhi.

### Books for reference:

- 1 Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida.
- 2 Shawn Kopel, Guide to business law, Oxford University Press, England.
- 3 M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi.
- 4 C.L. Bansal. Business law, Taxman, New Delhi.
6. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), "Industrial Relations, Trade Unions and Labour Legislation", 3<sup>rd</sup> Edition., Pearson Education India Pvt. Ltd., Noida
7. Piyali Ghosh, Shefali Nandan (2017), "Industrial Relations and Labour Laws", 1<sup>st</sup> Edition, McGraw Hill, Noida.
8. Sharma J.P. (2018), "Simplified Approach to Labour Laws", 5<sup>th</sup> Edition. Bharat Law House Pvt. Ltd.

### Mapping of course outcomes with Programme Outcomes and Programme Specific Outcomes

COs	POs						PSOs			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	1	3	3	2	2	2	3	2	2	2.22
CO2	1	3	2	2	3	2	3	2	2	2.22
CO3	1	3	3	2	3	2	3	2	2	2.33
CO4	1	3	2	2	2	2	3	2	2	2.11
CO5	1	3	3	2	2	2	3	2	2	2.22
	05	15	13	10	12	10	15	10	10	11.1
<b>Total Mean = 2.22</b>										

High – 3, Medium – 2, Low – 1

Prepared by	Verified by
<b>S. Mohamed Rafique</b>	<b>Dr. P. Mohamed Vaseem</b>

### C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2025-2026

<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>IV</i>	<i>Skilled Base</i>	<i>U24SCMP41</i>	<i>Practical II - Microsoft Office Lab (SBS)</i>	<i>30</i>	<i>2</i>	<i>25</i>	<i>75</i>	<i>100</i>

**Objectives:** To enable the students to understand practical aspects of tally prime.

#### Course Outcomes (COs) and

<b>COs</b>	<b>CO – Statement</b> (After completing the course, the students will be able to)	<b>Cognitive Level</b>
<b>CO1</b>	Explain accounting fundamentals and manage company settings in Tally Prime.	<b>K1</b>
<b>CO2</b>	Create and manage ledgers, groups, and inventory masters.	<b>K2</b>
<b>CO3</b>	Record financial transactions using various vouchers.	<b>K3</b>
<b>CO4</b>	Implement cost centres, cost categories, and outstanding management.	<b>K3</b>
<b>CO5</b>	Generate and analyze financial reports for decision-making.	<b>K4</b>

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

#### Unit – 1: Fundamentals of Accounting & Company Management

Introduction to Accounting, Accounting Concepts & Conventions, Double Entry System of Accounting, Types of Accounts & Golden Rules of Accounting, Introduction to Tally Prime, Company Creation, Alteration & Deletion, Company Features & Configurations, Company Backup & Restore.

#### Unit – 2: Accounts & Inventory Management

Ledger & Group Management: Creating, Altering & Deleting Ledgers, Creating, Altering & Deleting Groups, Displaying Ledger & Group Reports

**Inventory Masters:** Creating Stock Groups, Stock Items & Units of Measure, Creating Godowns & Defining Stock Opening Balance.

#### Unit – 3: Vouchers & Transactions

**Accounting Vouchers:** Receipt Voucher, Payment Voucher, Purchase & Sales Vouchers, Debit Note & Credit Note

**Inventory Vouchers:** Delivery Note & Receipt Note, Rejections In & Rejections Out, Stock Journal & Physical Stock Journal

#### Unit – 4: Cost Centres, Cost Categories & Outstanding Management

**Cost Centres & Cost Categories:** Enabling Cost Centres in Tally Prime, Creating Cost Centres & Cost Categories, Allocating Expenses & Incomes to Cost Centres, Cost Centre Reports

**Outstanding Management:** Accounts Payable & Receivable, Maintaining Bill-wise Details, New Reference, Against Reference, Advance, On Account

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

#### **Unit – 5: Reports & Financial Analysis**

**MIS & Financial Reports:** Trial Balance, Balance Sheet, Profit & Loss Account, Stock Summary, Cash Flow & Fund Flow Statements, Ratio Analysis.

#### **Mapping of course outcomes with Programme Outcomes and Programme Specific Outcomes**

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	2	2	3	1	2	3	2	2	2.22
CO2	3	3	3	1	1	2	3	2	2	2.22
CO3	3	3	3	2	2	1	3	3	2	2.44
CO4	1	1	3	3	2	2	1	1	2	1.77
CO5	1	1	3	3	2	2	1	1	2	1.77
Total	11	10	14	12	8	9	11	9	10	10.42
Mean Overall Score = 2.084										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
K.R. Mohamed Sufiyan	Dr. P. Mohamed Vaseem

### C. Abdul Hakeem College (Autonomous), Melvisharam.

Syllabus for B.Com., Commerce effective from the year 2025-2026

<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>IV</i>	<i>Skilled Base</i>	<i>U24SCM402</i>	<i>Modern Business Communication (SBS)</i>	<i>30</i>	<i>2</i>	<i>25</i>	<i>75</i>	<i>100</i>

**Objectives:** To enable the students to know importance of communication and to draft letter for business and job application.

#### Course Outcomes (CO's) and

<b>COs</b>	<b>CO - Statement</b> (After completing the course, the students will be able to)	<b>Cognitive Level</b>
<b>CO1</b>	Explain the Basics of Communication	<b>K2</b>
<b>CO2</b>	Examine the Principles and Layout of a Business Letters.	<b>K3</b>
<b>CO3</b>	Discuss the Types of Business Letters.	<b>K2</b>
<b>CO4</b>	An Outline of Job Application Letter and C.V Resume.	<b>K5</b>
<b>CO5</b>	Analyse the Interview Techniques.	<b>K4</b>

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

#### UNIT – I INTRODUCTION

**(6Hours)**

Communication – Meaning – objectives – elements – types – barriers to communication- Essentials of effective communication.

#### UNIT – II PHYSICAL ASPECTS OF LETTERS

**(6Hours)**

Physical appearances: basic principles in drafting- functions of business letters - structures of a business letters.

#### UNIT – III KINDS OF BUSINESS LETTERS

**(6Hours)**

Business letters: letters of enquiry and its replies – offer letters – order letters - complaint letters.

#### UNIT – IV LETTERS FOR JOB APPLICATION

**(6Hours)**

Job Applications: Essential qualities-letters for job application with Resumes-Application with reference to an advertisement.

#### UNIT – V INTERVIEW TECHNIQUES

**(6Hours)**

Interview – meaning - - Types of interview - stages of interview- interview techniques- Interviewee preparation for the interview.

#### Text Book:

Ramesh and Pattanchetti, Business Communication, S Chand & Co.

#### Reference Book:

- 1 Rajendra pal & J.S. Korlahali, Essential of Business Communication, S Chand & Sons, New Delhi.
2. Dr. K. Sunder, Business Communication, Vijay Nicole Publications, Chennai.
3. Dr. N. Pramavadhi, Business Communication, Sri Vishnu Publications Chennai.
4. N. S. Ragunathan & B. Sandhanam, Business Communication, Margham Publication, Chennai.

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

**Mapping of course outcomes with Programme Outcomes and Programme Specific Outcomes**

COs	Programme Outcomes						Programme Specific Outcomes			Mean
	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	
CO1	3	1	2	3	2	1	3	2	2	2.11
CO2	2	2	3	3	2	2	3	2	2	2.33
CO3	3	3	3	3	2	2	2	2	2	2.44
CO4	3	3	3	3	2	1	3	3	3	2.66
CO5	3	3	3	3	1	1	2	2	2	2.22
<b>Total</b>	<b>14</b>	<b>12</b>	<b>14</b>	<b>15</b>	<b>9</b>	<b>7</b>	<b>13</b>	<b>11</b>	<b>11</b>	<b>11.76</b>
<b>Mean Overall Score =2.352</b>										

3 – Strong; 2 – Medium; 1 – Low

Prepared by	Verified by
<b>Dr. K. Mohamed Ibrahim</b>	<b>Dr. P. Mohamed Vaseem</b>