



SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'A' grade by NAAC)

B.Com. CORPORATE SECRETARYSHIP – SYLLABUS

(Under CBCS based on OBE)

(For the students admitted from the academic year 2025 – 2026 onwards)

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ABOUT THE DEPARTMENT

- The Corporate Secretaryship, as a major programme was started in the year 1984
- It is the pioneer department to introduce coeducation in the college
- The programme orients the students to go for ACS program
- It also trains the students to join various other programmes such as MCom, MCS, MBA, MFC, MHM, MLM etc.,

VISION

- To inculcate the spirit of learning, research and Entrepreneurship
- To equip the students to face the challenges of life
- To enrich their holistic personality

MISSION

- To equip the students with theoretical and practical knowledge as per the curriculum
- To prepare them for ACS



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GRADUATE ATTRIBUTES

The Graduate Attributes:

1. **(KB) A knowledge base for Company Law and Secretarial Practice:** Demonstrated competence in university level mathematics, natural sciences, engineering fundamentals, and specialized engineering knowledge appropriate to the program.
2. **(PA) Problem analysis:** An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve complex engineering problems in order to reach substantiated conclusions
3. **(Inv.) Investigation:** An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. **(Des.) Design:** An ability to design solutions for complex, open– ended engineering problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations.
5. **(Tools) Use of engineering tools:** An ability to create, select, apply, adapt, and extend appropriate techniques, resources, and modern engineering tools to a range of engineering activities, from simple to complex, with an understanding of the associated limitations.
6. **(Team) Individual and teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi– disciplinary setting.
7. **(Comm.) Communication skills:** An ability to communicate complex engineering concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.
8. **(Prof.) Professionalism:** An understanding of the roles and responsibilities of the professional engineer in society, especially the primary role of protection of the public and the public interest.
9. **(Impacts) Impact of Company Law & Secretarial Practice on society and the environment:** An ability to analyze social and environmental aspects of engineering activities. Such ability includes an understanding of the interactions that engineering has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.
10. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.
11. **(Econ.) Economics and project management:** An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of engineering and to understand their limitations.
12. **(LL) Life– long learning:** An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge



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PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEO1	Skill development and Employability skills: Adequate training in the relevant skills and creating employability among the graduates.
PEO2	Corporate Ethics: Apply ethical practices and commitment in the corporate practices. Demonstrate empathetic and social concern in all walks of life.
PEO3	Effective Communication: Dissemination of knowledge by oral, verbal methods to the various organs of the society.
PEO4	Higher Learning: Enhance the knowledge in Corporate Laws and to facilitate Professional courses like ACS, CA and ICMA.
PEO5	Environmental Concern: Understanding the environmental challenges and contribute to the development of environment, economy and corporate sector.
PEO6	Skill Development and Employability Abilities: Adequate training in relevant skill sector and creating employable abilities among the undergraduates.

UNDERGRADUATE(UG) PROGRAMME OUTCOMES(POs)

Undergraduate (B.A., B.Sc., **B.Com.**, B.C.A., B.B.A., etc.,) is a 3 – year degree Programme with 6 semesters consisting the following Programme Outcomes (POs) under various criteria including critical thinking, problem solving, effective communication, societal/ citizenship/ ethical credibility, sustainable growth and employable abilities.

PO1	Critical Thinking: Intellectual exploration of knowledge towards actions in clear and rational manner by understanding the logical connections between ideas and decisions.
PO2	Problem Solving: Understanding the task/problem followed by planning and narrow execution strategy that effectively provides the solution.
PO3	Effective Communication: Knowledge dissemination by oral and verbal mechanisms to the various components of our society.
PO4	Societal/Citizenship/Ethical Credibility: Realization of various value systems/ moral dimensions and demonstrate the empathetic social concern as well as equity in all the decisions, executions and actions.
PO5	Environmental Concern and Sustainable Growth: Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment.
PO6	Skill Development and Employable Abilities: Adequate training in relevant skill sector and creating employable abilities among the undergraduates.



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PROGRAMME SPECIFIC OUTCOMES(PSOs)

On completion of **B.Com. Corporate Secretaryship**, the students are expected/will be able to

PSO1	face modern day challenges in the corporate sector by providing legal and accounting knowledge.
PSO2	acquire in– depth knowledge of commerce, constitution and corporate laws.
PSO3	have holistic development to ignite lateral thinking, problem solving, self–awareness and analytical skills.
PSO4	develop skills to excel in job market with particular reference to secretarial developmental of joint stock companies.
PSO5	build managerial skill stopper form the job successfully and productively in the job market which include marketing and HR skills.
PSO6	gain the ability and willingness to venture in to business and new initiative with critical thinking and desire for continuous learning focusing on life skills.

DISTRIBUTION OF CREDITS (UG PROGRAMME)

Part	Semester	Courses	No. of Courses	Hrs.	Credits	Total Credits
I	I– IV	Language	4	6	3	12
II	I– IV	English	4	6	3	12
III	I– VI	Core	15	4– 6	4– 5	71
	I– IV	Elective/Allied	4	4– 5	3– 4	12
	V– VI	Elective	4	4– 5	3– 4	12
IV	I– II	SEC (Non Major Elective)	2	2	2	4
	I	Foundation Course FC	1	2	2	2
	I– IV	SEC (Discipline Specific/ Generic)	5	2	2	10
	IV	EVS(Environmental Studies)	1	2	2	2
	V	Value Education	1	2	2	2
	V	Internship	1	–	1	1
V	IV	Extension Activity	1	–	1	1
	V	Soft Skills (Self – Study)	1	0	1	1
	VI	General Knowledge (online) (Self – Study)	1	0	1	1
Additional credit will be given to any Online Course taken in SWAYAM Portal						
		Total				143



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B.Com. CORPORATE SECRETARYSHIP

COURSE STRUCTURE – I SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	25UACT11	I	Tamil – பொதுத் தமிழ் – I	6	3	25	75	100	3
	25UACH11		Hindi – General Hindi – I						
	25UACS11		Sanskrit – Poetry, Grammar and History of Sanskrit Literature						
2	25UACE11	II	English – General English – I	6	3	25	75	100	3
3	25UCPC11	III	Core – 1: Financial Accounting	5	3	25	75	100	5
4	25UCPC12		Core – 2: Corporate Correspondence	5	3	25	75	100	4
5	25UCPA11		Elective/Allied – 1: Entrepreneurship Development (Eco Dept.)	4	3	25	75	100	3
6	25UCPN11	IV	SEC – 1: NME: Basics of Logistics Management	2	3	25	75	100	2
7	25UCPFC1		Foundation Course: Fundamental concepts of Accounting and Commerce (Eco Dept.)	2	3	25	75	100	2
			TOTAL	30				700	22

II – SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	25UACT21	I	Tamil– பொதுத் தமிழ்– II	6	3	25	75	100	3
	25UACH21		Hindi – General Hindi – II						
	25UACS21		Sanskrit – Prose, Grammar and History of Sanskrit Literature						
2	25UACE21	II	English – General English – II	6	3	25	75	100	3
3	25UCPC21	III	Core – 3: Advanced Financial Accounting	5	3	25	75	100	5
4	25UCPC22		Core – 4: Corporate Management	5	3	25	75	100	4
5	25UCPA21		Elective/Allied – 2: Banking theory Law and Practice (Eco Dept.)	4	3	25	75	100	3
6	25UCPN21	IV	SEC – 2: NME: Everyday Banking	2	3	25	75	100	2
7	25UCPS21		SEC – 3: DS : Fundamentals of Auditing (Eco Dept.)	2	3	25	75	100	2
			TOTAL	30					22

Passed in the BoS Meeting held on 27/02/2025

Signature of the Chairman



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COURSE STRUCTURE – I SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	25UACT11	I	Tamil – பொதுத் தமிழ் – I	6	3	25	75	100	3
	25UACH11		Hindi – General Hindi – I						
	25UACS11		Sanskrit – Poetry, Grammar and History of Sanskrit Literature						
2	25UACE11	II	English – General English – I	6	3	25	75	100	3
3	25UCPC11	III	Core – 1: Financial Accounting	5	3	25	75	100	5
4	25UCPC12		Core – 2: Corporate Correspondence	5	3	25	75	100	4
5	25UCPA11		Elective/Allied – 1: Entrepreneurship Development (Eco Dept.)	4	3	25	75	100	3
6	25UCPN11	IV	SEC – 1: NME: Basics of Logistics Management	2	3	25	75	100	2
7	25UCPFC1		Foundation Course: Fundamental concepts of Accounting and Commerce (Eco Dept.)	2	3	25	75	100	2
			TOTAL	30				700	22

CA – Class Assessment (Internal)

SE – Summative Examination

SEC – Skill Enhancement Course

DS – Discipline Specific

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPC11	FINANCIAL ACCOUNTING	CORE – 1	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		Entrepreneur ship			
	National	✓	Local	Regional	Global			
Curriculum Enrichment	Professional Ethics	✓	Gender	Environment and Sustainability	Human Values		Other Values	

COURSE DESCRIPTION:

This course provides the knowledge of preparation trading and non– trading consent's final accounts, Single entry system, Account current and methods of charging depreciation.

COURSE OBJECTIVES:

To make the students

- understand the fundamentals of accounting and the preparation of financial statements
- gain knowledge on accounting for non– trading organizations
- learn the accounting concepts relating to Single Entry System
- understood the basics of Account Current and Average due date
- impart knowledge on the different types of depreciation methods

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	FINANCIAL ACCOUNTING	Knowledge Level (According to Bloom's Taxonomy)
CO 1	recall and explain the fundamentals of accounting and the preparation of financial statements.	Upto K3
CO 2	explain and preparation of income and expenditure account and balance sheet for non– trading organisation.	Upto K3
CO 3	understand accounting under single entry system.	Upto K3
CO 4	know average due date and account current.	Upto K3
CO 5	classify, apply and compute the different methods of depreciation.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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FINANCIAL ACCOUNTING

UNIT – I: FINAL ACCOUNTS

Preparation of final Accounts of a Sole Trading Concern – Adjustments – Closing stocks – Outstanding and Prepaid items, Depreciation, provision of Bad Debts, Provision for Discount on Debtors and creditors, interest on Capital and Drawings

UNIT – II: ACCOUNTS FOR NON- TRADING CONCERN

Receipts and Payments – Income and expenditure – Balance sheet of non- trading organisation

UNIT – III: SINGLE ENTRY SYSTEM

Meaning and features of Single entry and double entry System – Methods of calculation of profit – statement of Affairs Method – conversion method

UNIT – IV: AVERAGE DUE DATE AND ACCOUNT CURRENT

Average Due Date– Meaning, need, calculation of average due date – consideration of holidays intervening in the period – Account Current– Meaning and purpose, Forward method, Product method, Periodical balance method – Insurance claim – Average clause (Loss of stock only)

UNIT – V: DEPRECIATION

Meaning – Causes of depreciation – Methods of providing Depreciation – Straight line Method – Diminishing Balance Method

TEXT BOOKS:

1. Reddy, T.S. & Murthy, A. *Financial Accounting*. Margham Publication, Chennai. Print.
2. Thothadri, S. & Nafeesa, S. *Financial Accounting*. MC Graw Hill Education, New Delhi. Print.
3. Nagarajan, M.V. *Financial Accounting*. Vidhya Publications. Print.

REFERENCE BOOKS:

1. Jain, S.P. & Narang, N.L. *Financial Accounting*. Kalyani Publishers, New Delhi.
2. Shukla, M.C. Grewal, T.S. & Gupta, S.C. *Advanced Accounting*. Sultan Chand & Co. New Delhi.

DIGITAL TOOLS:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	3	2	1	2
CO2	3	1	3	2	1	2
CO3	3	1	3	2	1	2
CO4	3	1	3	2	1	2
CO5	3	1	3	2	1	2

3. Advanced Application

2. Intermediate Development

1. Introductory Level



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPC12	CORPORATE CORRESPONDENCE	CORE – 2	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global		✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	Other Values	

COURSE DESCRIPTION:

Introduction to communication in business environment and understanding of drafting of legal deeds, documents and responses to the students

COURSE OBJECTIVES:

- To inherit the knowledge on introduction to communication.
- To analyze the different types of communication.
- To demonstrate the knowledge communication in business environment
- To make the students learn the basic understanding of drafting of legal deeds and documents
- To make the students to understand the drafting of responses and replies.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	inherit the knowledge on introduction to communication	Upto K3
CO 2	identify & analyse the different types of communication	Upto K3
CO 3	develop and demonstrate the knowledge communication in business environment	Upto K3
CO 4	learn the basic understanding of drafting of legal deeds and documents	Upto K3
CO 5	enlighten the methods of drafting response and replies	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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CORPORATE CORRESPONDENCE

UNIT – I: INTRODUCTION TO COMMUNICATION

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio– Cultural and Psychological Barriers – Ways to overcome these, Barriers.

UNIT – II: TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE

Types of Communication: Verbal, Non– verbal. Channels of Communication: Formal and Informal – Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)

UNIT – III: COMMUNICATION INCORPORATE ENVIRONMENT

Report Writing – Agenda, Minutes of Meeting – Office Order – Circular Notes– Correspondence with shareholders –Correspondence with directors.

UNIT – IV: DRAFTING OF DOCUMENTS

Partnership deed– Power of Attorney– Leased deed– Affidavit– Indemnity bond– Gift deed – Memorandum and articles of association of a company – Annual Report of a company

UNIT – V: DRAFTING REPLIES & RESPONSES

Drafting replies to regulatory show cause notices – review of business documents and press releases – Responding to proxy advisory reports – Response to media replies – Crisis communication.

TEXT BOOKS:

1. C.B. Gupta, *Organisation and Management*, 2014.
2. R.C.Sekhar. *Ethical Choices in Business* – Response Books, 2002

REFERENCE BOOKS:

1. Rajendra Pal & J. S. Korlahalli, *Essentials of Business Communication* – Sultan Chand & Sons – New Delhi
2. Shirley Taylor, *Communication for Business*– Pearson Publications – New Delhi.
3. Bovee, Thill, Schatzman, *Business Communication Today* – Pearson Education Private Ltd. – New Delhi.
4. Penrose, Raspberry, Myers, *Advanced Business Communication*– Bangalore.
5. Mary Ellen Guffey, *Business Communication–Process and Product*– International Thomson Publishing – Ohio
6. *Corporate Governance and Business Ethics* by All India Management Association – Excel Books
7. William H. Shaw, *Business Ethics* – Thomson Publications

DIGITAL TOOLS:

<https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
www.newagepublishers.com, www.managementstudyguide.com

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	2	3	3	1
CO2	1	1	2	3	3	1
CO3	1	1	2	3	3	1
CO4	3	3	2	3	3	3
CO5	3	3	2	3	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPN11	BASICS OF LOGISTICS MANAGEMENT	SEC – 1 NME	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	Other Values

COURSE DESCRIPTION:

Introduction of Basic Concepts of Logistics and identify the opportunities in the field of logistics.

COURSE OBJECTIVES:

- To provide an opportunity to learn the fundamentals of logistics
- To create an interest in students to explore the field of logistics and allied industries for employment and business

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	learn the concepts and the types of transport systems	Upto K3
CO 2	know about the components of logistics system	Upto K3
CO 3	aware about the supply chain management	Upto K3
CO 4	learn about the logistics and supply chain management	Upto K3
CO 5	study about the material handling	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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BASICS OF LOGISTICS MANAGEMENT

UNIT – I:

Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pip eLines, Animals and Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing

UNIT – II:

Components of Logistics Management– Competitive advantages of Logistics Functions of Logistics management – Principles – Logistics Network– Integrated Logistics system

UNIT – III:

Supply chain management – Nature and Concepts– Value chain– Functions – Supply chain effectiveness–Outsourcing–3PLsand4PLs–Supply chain relationships–Customer services

UNIT – IV:

Elements of Logistics and Supply chain management – Inventory carrying – Warehousing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS

UNIT – V:

Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management– Performance measurements.

TEXT BOOKS:

1. John J. Coyle, C. John Langley J. R., Robert A. Novack, Brian J. Gibson – *Supply Chain Management A Logistics Perspective* – CENGAGE , New Delhi
2. Joel D. Wisner , Keah – ChoonTan, G. Keong Leong – *Principles of Supply Chain Management – A Balanced Approach* – CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal D.K., *Textbook of Logistics and Supply Chain Management*, MacMillan India Ltd, 2003.
2. Chase, R.B., Shankar, Rand Jacobs, F.R. *Operations Management and Supply Chain Management*, McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. *Supply Chain Management*, Pearson Education India, 6th edition, 2016.

DIGITAL TOOLS:

www.managementstudyguide.com

https://www.tutorialspoint.com/supply_chain_management/supply_chain_management

<https://www.camcode.com/asset-tags/supply-chain-management-guide/>

- [https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement% 20and Organisation/fundamentals– of– supply– chain– management.pdf](https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20and%20Organisation/fundamentals-of-supply-chain-management.pdf)

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	1	1	2	3
CO2	1	1	2	2	2	3
CO3	1	1	2	2	2	3
CO4	1	1	2	2	2	3
CO5	1	1	2	1	2	3

3.Advanced Application 2.Intermediate Development 1.Introductory Level



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COURSE STRUCTURE – II SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	25UACT21	I	Tamil – பொதுத் தமிழ் – II	6	3	25	75	100	3
	25UACH21		Hindi – General Hindi – II						
	25UACS21		Sanskrit – Prose, Grammar and History of Sanskrit Literature						
2	25UACE21	II	English – General English – II	6	3	25	75	100	3
3	25UCPC21	III	Core – 3: Advanced Financial Accounting	5	3	25	75	100	5
4	25UCPC22		Core – 4: Corporate Management	5	3	25	75	100	4
5	25UCPA21		Elective/Allied – 2: Banking theory Law and Practice (Eco Dept.)	4	3	25	75	100	3
6	25UCPN21	IV	SEC – 2: NME: Everyday Banking	2	3	25	75	100	2
7	25UCPS21		SEC – 3: DS: Fundamentals of Auditing (Eco Dept.)	2	3	25	75	100	2
			TOTAL	30					22

CA – Class Assessment (Internal)

SE – Summative Examination

SEC – Skill Enhancement Course

DS – Discipline Specific

NME – Non –Major Elective

T – Theory

P – Practical

Passed in the BoS Meeting held on 27/02/2025

Signature of the Chairman



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COURSECODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPC21	ADVANCED FINANCIAL ACCOUNTING	CORE – 3	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	Other Values

COURSE DESCRIPTION:

Introduction of Partnership accounts, branch, departmental accounts to the students.

COURSE OBJECTIVES:

- Prepare partnership accounts
- Compute the accounting of dissolution of partnership.
- Prepare branch accounts
- Compute departmental accounting
- Demonstrate hire purchase and installment system

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level(According to Bloom's Taxonomy)
CO1	recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages	Upto K3
CO2	examine the process involved during dissolution of a partnership	Upto K3
CO3	discuss the concepts of branch accounts and the system involved	Upto K3
CO4	explain and apply the concepts and workings of departmental accounts	Upto K3
CO5	relate and apply the provisions of hire purchase system concept	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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ADVANCED FINANCIAL ACCOUNTING

UNIT – I: PARTNERSHIP ACCOUNTS

Admission of a Partner– Retirement of a Partner– Death of a Partner

UNIT – II: DISSOLUTION OF PARTNERSHIP

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners
– Piece meal Distribution of cash in case of Liquidation of Partnership firm.

UNIT – III: BRANCH ACCOUNTS

Dependent Branches – Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit

UNIT – IV: DEPARTMENTAL ACCOUNTS

Basis of Allocation of Expenses– Calculation of Profit – Inter– departmental Transfer at Cost or Selling Price

UNIT – V: HIRE PURCHASE SYSTEM

Hire purchase system–Default and repossession–Installment system–calculation of profit

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.

DIGITAL TOOLS:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.onlinelibrary.wiley.com

<https://books.google.co.in/books?isbn=8126909935>

<https://books.google.co.in/books?isbn=9966254455>

<https://books.google.co.in/books?isbn=0470635290>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	1	3
CO2	3	3	3	3	2	3
CO3	3	3	3	3	1	3
CO4	3	3	3	3	2	3
CO5	3	3	3	3	2	3

3.Advanced Application 2.Intermediate Development 1.Introductory Level



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COURSECODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPC22	CORPORATE MANAGEMENT	CORE– 4	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	Other Values

COURSE DESCRIPTION:

Introduction of management concepts to make the students understand human resource management

COURSE OBJECTIVES:

1. To introduce the management concepts and levels
2. To explain the functions, procedures and decision– making process of the management
3. To provide the fundamental understanding of Human Resource Management
4. To familiarize with the concepts and methods of training and performance appraisal
5. To originate thinking on corporate management and the governing factors

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge level (According to Blooms Taxonomy)
CO1	understand the basic concepts of management	UptoK3
CO2	comprehend the significant of management in today's world	UptoK3
CO3	discuss the practice to apply management concepts in corporate environment	UptoK3
CO4	understand the basics of HRM	UptoK3
CO5	apply the concepts of corporate management and the factors for effective governance	UptoK3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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CORPORATE MANAGEMENT

UNIT-I: INTRODUCTION TO MANAGEMENT FOR CORPORATES

Management: Concept– Definition– Role and Functions of Manager– Levels of Management–Henry Fayol's Principles of Management–Taylors Scientific Management.

UNIT-II: FUNCTIONS, DECISION MAKING AND PROCEDURES

Functions of Management – process of Decision Making – Span of Control – Factors determining span – Policies – Procedures and Methods

UNIT- III: HRM-INTRODUCTION

Human Resources Management – concept – Human Resources planning – Human Resources Audit –Nature and Benefits–Recruitment –Selection–Interview–Placement

UNIT-IV: TRAINING AND PERFORMANCE APPRAISAL

Induction – Training – Methods – Performance appraisal – Methods – Career Development – Communication – Significance – Co- ordination

UNIT-V: CORPORATE MANAGEMENT AND GOVERNING FACTORS

Corporate Management – Significance – Factors governing effective Corporate Management – Five levels of Corporate Management

TEXTBOOKS:

1. *Principles of Management*, P.C. Tripathi & P.N. Reddy, McGraw Hill Education
2. *Essentials of Management*, Weihrich and Koontz, McGraw Hill Education

REFERENCEBOOKS:

1. *Principles of Management*, L.M. Prasad, Sultan Chand & Sons
2. *Principles of Management*, Dinkar Pagare, Sultan Chand & Sons
3. *Business Management*, C.B. Gupta, Sultan Chand & Sons.
4. *Human Resource Management*, Ashwathappa, Tata Mc Graw Hill, New Delhi.

DIGITALTOOLS:

https://www.managementstudyguide.com/what_is_management.htm

<https://iedunote.com/planning-nature-importance-types>

<https://creately.com/blog/diagrams/types-of-organizational-charts>

https://www.managementstudyguide.com/delegation_of_authority.htm

<https://www.managementstudyguide.com/coordination.htm>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	2	1	3	3
CO2	1	1	2	1	3	3
CO3	1	1	2	1	3	3
CO4	1	1	2	1	3	3
CO5	1	1	2	1	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCPN21	EVERYDAY BANKING	SEC – 2 NME	1	1	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	✓	Regional	✓	Global	✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	Other Values

COURSE DESCRIPTION:

Exhibit the skill to perform basic banking operations and distinguish between basic documents: Execute online, mobile banking and related transactions.

COURSE OBJECTIVES:

- To introduce the basic concepts of banking and related documents and process
- To enable the students gain knowledge about the modern banking techniques and related terms.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the Banking definition and the types of cheques	Upto K3
CO 2	fill Application filling, Account Opening, Fund transfer through ECS–NEFT –RTGS – Form filling for Fund transfer	Upto K3
CO 3	learn about the Online Banking–Signup–Process –Requirements	Upto K3
CO 4	know Loans – Repayment for Loans–other services. Mobile Banking	Upto K3
CO 5	learn about the Process at Bank Branch– ATM– User ID– MPIN– change of MPIN– IMPSD(Immediate Mobile Payment System) – UPI(Unified Payment interface)	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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EVERYDAY BANKING

UNIT – I:

Banking–Definition–passbook–chequebook–Format of Cheque–Filling up of Cheque– Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft

UNIT – II:

Application filling – Account Opening form – Filling up – Documents required– Debit Card–Credit Card–ATM Machine–Cash Deposit Machine – Pass book printing machine. MICR– IFSC – Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer

UNIT – III:

Online Banking – Signup – Process – Requirements – Login – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments

UNIT – IV:

Loans – Repayment for Loans–other services – Mobile Banking–meaning– importance– Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)– USSD (Unstructured Supplementary Service Data)– Registration process – through Mobiles

UNIT – V:

Process at Bank Branch– ATM– User ID– MPIN– change of MPIN–IMPSD(Immediate Mobile Payment System) – UPI(Unified Payment interface) – BHIM(Bharat Interface for money)– NPCI (National Payment Corporation of India) – Bank account Management – Transfer Funds – paying Bills – Locating ATMs – QR code payments– Alerts and notifications– Tracking Spending habits – Cash back– Safe banking methods.

TEXT BOOK:

B. Santhanam – *Banking & Financial Systems*, Margham Publications

REFERENCE BOOKS

1. S.N. Maheshwari, *Banking Theory, Law and Practice*, Kalyani Publications
2. Parameswaran – *Indian Banking*, S. Chand & Co.

DIGITAL TOOLS:

https://en.wikipedia.org/wiki/Online_banking

<https://www.sbi.co.in/portal/web/services/internet-banking>

<https://www.hdfcbank.com/assets/popuppages/netbanking.htm>

<https://www.investopedia.com/terms/m/mobile-banking.asp>

www.scotiabank.com/mobile/ca/en/0,,5181,00.html

Mapping of CO with PSO

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CO1	3	2	3	2	1	2
CO2	3	2	3	2	1	2
CO3	3	2	3	2	1	2
CO4	3	2	3	2	1	2
CO5	3	2	3	2	1	2

3.Advanced Application

2.Intermediate Development

1.Introductory Level