



SOURASHTRA COLLEGE, MADURAI- 625004

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

B.Com. CORPORATE SECRETARYSHIP- SYLLABUS

(Under CBCS based on OBE)

(with effect from 2021-22)

159

DEPARTMENT PROFILE

- The Corporate Secretaryship (B.A) a major program was started in the year 1984
- It is the pioneer department to introduce coeducation in the college
- The program orients the students to go for ACS program
- It also trains the students to join various other programs such as M.Com, 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

DISTRIBUTION OF CREDITS (UG PROGRAMME):

PART	SEM	COURSES	NO.OF COURSES	HOURS	CREDITS	TOTAL CREDITS
I	I-IV	LANGUAGE	4	6	3	12
II	I-IV	ENGLISH	4	6	3	12
III	I-VI	CORE	13	5-6	4-6	60
III	I-IV	ALLIED	4	5	5	20
III	V,VI	ELECTIVE	3	5	5	15
IV	I-IV	SKILL BASED SUBJECT(SBS)	6	2	2	12
IV	I	VALUE EDUCATION	1	2	2	2
IV	II	ENVIRONMENTAL STUDIES	1	2	2	2
IV	III,IV	NON-MAJOR ELECTIVE(NME)	2	2	2	4
V	IV	EXT.ACTIVITY	1	0	1	1
TOTAL CREDITS						140

Signature of the Chairman/HOD

Passed in the BOS Meeting held on 18-03-2020



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160

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.

PO 1	Critical Thinking: Intellectual exploration of knowledge towards actions in clear and rational manner by understanding the logical connections between ideas and decisions.
PO 2	Problem Solving: Understanding the task/ problem followed by planning and narrow execution strategy that effectively provides the solution.
PO 3	Effective Communication: Knowledge dissemination by oral and verbal mechanisms to the various components of our society.
PO 4	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.
PO 5	Environmental Concern and Sustainable Growth: Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment.
PO 6	Skill Development and Employable Abilities: Adequate training in relevant skill sector and creating employable abilities among the under graduates.

PROGRAMME SPECIFIC OUTCOMES (PSO)

On completion of B.Com (Corporate Secretaryship), the students will be able to

PSO 1	face modern day challenges in the corporate sector by providing legal and accounting knowledge.
PSO 2	acquire in-depth knowledge of commerce, constitution and corporate laws.
PSO 3	have holistic development to ignite lateral thinking, problem solving, self-awareness and analytical skills.
PSO 4	develop skills to excel in job market with particular reference to secretarial developmental of joint stock companies.
PSO5	build managerial skills to perform the job successfully and productively in the job market which include marketing and HR skills.
PSO6	gain the ability and willingness to venture into business and new initiative with critical thinking and desire for continuous learning focusing on life skills.



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161

B.Com CORPORATE SECRETARYSHIP COURSE STRUCTURE

I SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1	21UACT11/ H11/S11	Part – I : Tamil/ Hindi/ Sanskrit	6	3	25	75	100	3
2	21UACE11	Part - II English	6	3	25	75	100	3
3	21UCPC11	Core- 1 Financial Accounting I	6	3	25	75	100	5
4	21UCPC12	Core - 2 Principles of Management	5	3	25	75	100	4
5	21UCPA11	Allied - 1 Commercial Law	5	3	25	75	100	5
6	21UACVE1	Value Education	2	3	25	75	100	2
Total Hours			30	Total Credits			22	

II SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1	21UACT21/ H21/S21	Part - I Tamil/ Hindi/ Sanskrit	6	3	25	75	100	3
2	21UACE21	Part - II English	6	3	25	75	100	3
3	21UCPC21	Core - 3 Banking Law & Practice	5	3	25	75	100	4
4	21UCPC22	Core - 4 Financial Accounting II	6	3	25	75	100	5
5	21UCPA21	Allied - 2 Industrial Law	5	3	25	75	100	5
6	21UACES1	Environmental Studies	2	3	25	75	100	2
Total Hours			30	Total Credits			22	



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162

III SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1		Part - I Tamil/ Hindi/ Sanskrit	6	3	25	75	100	3
2		Part - II English	6	3	25	75	100	3
3		Allied - 3 Business Statistics	6	3	25	75	100	5
4		Core - 5 Company Law and Secretarial Practice – I	6	3	25	75	100	4
5		SB - 1 Auditing	2	3	25	75	100	2
6		SB - 2 Principles of Insurance	2	3	25	75	100	2
7.		NME - 1 Sources of Indian Law	2	3	25	75	100	2
Total Hours			30	Total Credits			21	

IV SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1		Part - I Tamil/ Hindi/ Sanskrit	6	3	25	75	100	3
2		Part - II English	6	3	25	75	100	3
3		Allied - 4 Business Economics	6	3	25	75	100	5
4		Core - 6 Company Law and Secretarial Practice – II	6	3	25	75	100	4
5		SB - 3 Personality Development	2	3	25	75	100	2
6		SB - 4 Principles of Marketing	2	3	25	75	100	2
7.		NME - 2 Introduction to Indian Constitution	2	3	25	75	100	2
8.		Extension Activities	-	-	-	-	-	1
Total Hours			30	Total Credits			22	



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163

V SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.		Core - 7 Cost Accounting	6	3	25	75	100	5
2.		Core - 8 Business environment & Legislation	5	3	25	75	100	5
3.		Core - 9 Income Tax Law and Practice	6	3	25	75	100	5
4.		Core - 10 Corporate Accounting	6	3	25	75	100	4
5.		Elective - 1 Financial Management	5	3	25	75	100	5
6.		SB - 5 Computer application in Business	2	3	25	75	100	2
7.		Soft skill	-	-	-	-	-	-
Total Hours			30	Total Credits			26	

VI SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.		Core - 11 Management Accounting	6	3	25	75	100	5
2.		Core - 12 General Law	5	3	25	75	100	5
3.		Core - 13 Business Taxation	5	3	25	75	100	5
4.		Elective - 2 Research Project	6	3	Int – 25 Viva - 75		100	5
5.		Elective - 3 Business communication	6	3	25	75	100	5
6.		SB - 6 Entrepreneurship Development	2	3	25	75	100	2
7.		General Knowledge	-	-	-	-	-	-
Total Hours			30	Total Credits			27	



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164

I SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1	21UACT11/ H11/S11	Part - I Tamil/ Hindi/ Sanskrit	6	3	25	75	100	3
2	21UACE11	Part - II English	6	3	25	75	100	3
3	21UCPC11	Core- 1 Financial Accounting I	6	3	25	75	100	5
4	21UCPC12	Core - 2 Principles of Management	5	3	25	75	100	4
5	21UCPA11	Allied - 1 Commercial Law	5	3	25	75	100	5
6	21UACVE1	Value Education	2	3	25	75	100	2
Total Hours			30	Total Credits			22	

CA – Class Assessment (Internal)

SE – Summative Examination



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165

Course Code	Course Title	Category	L	T	P	Credits
21UCPC11	Financial Accounting - I	Core - 1	6	-	-	5

L – Lecture, T – Tutorial, P – Practical

Year	Semester	Internal	External	Total
I	I	25	75	100

COURSE DESCRIPTION:

Introduction of basic concepts of accountancy to the learners.

COURSE OBJECTIVES:

To make them understand Accountancy concepts, convention, principles, rules etc.

COURSE OUTCOMES (COs):

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the concepts and rules of book keeping	K1
CO 2	understand double entry system and preparation of cash book	K2
CO 3	explain the rules of final accounts of sole trading business.	K1, K3
CO 4	rectify the accounting errors.	K1, K2, K3
CO 5	describe the methods of depreciation.	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



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166

FINANCIAL ACCOUNTING - I

UNIT - I

Fundamentals of book keeping – Accounting: Definition, Need, Objectives, Concepts and conventions, Book keeping vs. Accounting - Types of Accounts - Accounting Rules – Journal – Ledger.

UNIT - II

Double entry system - meaning of debit and credit – Advantages of double entry system – Difference between single entry and double entry system.

Subsidiary books: Single column cash book, Double column cashbook, Triple column cash book and Petty cash book – Trial balance.

UNIT - III

Final accounts of a sole trading concerns – trading account – profit and loss account with and without adjustments and balance sheet (simple problems only).

UNIT - IV

Errors – meaning, classification of errors - Errors of omission, Errors of commission, errors of principle, Compensating errors – errors disclosed and not disclosed by trial balance – suspense account and rectification of errors.

UNIT - V

Accounting for depreciation: meaning – definition – objectives – causes - need for depreciation - Methods of providing depreciation – Straight line method, Reducing balance method (excluding change in method of depreciation) and Annuity method.

Question Paper Pattern: 70% Problem and 30% Theory.

TEXT BOOK:

1. T.S.Reddy and A.Murthy, “Financial Accounting”, Margham Publications, Chennai – 600 017, 7th Revised Edition 2015.

REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced Accounts”, Sultan Chand & Sons, New Delhi 2013.

2. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publishers, New Delhi, Volume – I, 18th Revised Edition, 2014.

3. Dr. M.A. Arulanandam & Dr. K.S. Raman, “Advanced Accountancy” Himalaya Publications, New Delhi, 1st Edition 2015.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S	-	M	L	-	L
CO2	S	-	L	L	-	-
CO3	S	-	S	L	-	L
CO4	S	-	M	-	-	-
CO5	S	-	L	-	-	-

S – STRONG

M – MEDIUM

L - LOW

COURSE DESIGNERS:

Dr.K.G.NALINA, Prof.G.CHINNA DURAI & Dr.K.SUBBULAKSHMI

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167

Course Code	Course Title	Category	L	T	P	Credits
21UCPC12	Principles of Management	Core – 2	5	-	-	4

L – Lecture, T – tutorial & P – Practical

Year	Semester	Internal	External	Total
I	I	25	75	100

COURSE DESCRIPTION:

Introduction of basic concepts of Management to learners.

COURSE OBJECTIVES:

To make the learners understand about the management concepts includes planning, decision making, organizing, staffing, directing and controlling etc.

COURSE OUTCOMES (COs):

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the basic concepts, evolution of management and the roles and responsibilities of managers.	K1,K2.
CO 2	describe the elements and techniques of planning and decision making.	K1,K2.
CO 3	discuss the nature and the types of organisation	K1,K2.
CO 4	explain the concepts of staffing, directing, motivation leadership and communication in management	K1,K2.
CO 5	list out the stages of control process and use of computers and IT in management control.	K1,K2,K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



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168

PRINCIPLES OF MANAGEMENT

UNIT -I

Introduction and Evolution of Management thoughts and approaches
Management: Meaning- definitions - nature and scope - Levels of management
-Managerial roles, responsibilities and skills - Evolution of management thoughts and approaches- functions of management - Trends and Challenges of Management in Global Scenario - Emerging issues in management.

UNIT-II

Planning and Decision Making: Nature, purpose and functions – importance and elements of planning – types of plan - Management by Objective (MBO) - steps in planning - Planning Tools and Techniques - Planning premises - Strategic planning – concept and process.
Decision Making: Meaning -Steps in Decision Making - Techniques of Decision Making.

UNIT - III

Organising : Nature and purpose – Formal and informal organization – organization chart – organization structure – types – Line and staff authority – departmentalization – delegation of authority – centralization and decentralization – span of management

UNIT-IV

Staffing and Directing: Staffing: Concept of staffing- staffing process Directing: Motivation – Major Motivation theories – motivational techniques – job satisfaction – job enrichment – Leadership – types and theories of leadership – Communication – process of communication – barrier in communication – effective communication –communication and IT.

UNIT-V

Controlling: Definition of control, characteristics of control- importance of control – stages in the control process- requisites of effective control and controlling techniques- use of computers and IT in Management control – Productivity problems and management – control and performance -direct and preventive control – reporting.

TEXT BOOKS:

1. Peter F Drucker, Practice of Management, Mercury Books, London.
2. Shashi K. Gupta, Principles of Management, Kalyani Publishers

REFERENCE BOOKS:

1. George Terry, Principles of Management, Richard D. Irwin.
2. Newman, Summer, and Gilbert, Management, PHI.
3. James H. Donnelly, Fundamentals of Management, Pearson Education.
4. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	-	L	-	M	S	L
CO2	-	L	-	L	S	L
CO3	-	L	-	L	S	L
CO4	-	L	-	L	S	M
CO5	-	M	M	M	S	L

S – STRONG

M – MEDIUM

L - LOW

COURSE DESIGNERS:

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169

Course Code	Course Title	Category	L	T	P	Credits
21UCPA11	Commercial Law	Allied - 1	5	-	-	5

L – Lecture, T – tutorial & P – Practical

Year	Semester	Internal	External	Total
I	I	25	75	100

COURSE DESCRIPTION:

This course helps to provide the fundamental knowledge of law relating to business contacts.

COURSE OBJECTIVES:

To make the students understand the basics of law of contacts.

COURSE OUTCOMES (COs):

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	identify the basic concepts of commercial law and the elements of valid contract.	K1, K2
CO 2	discuss the types of contract, performance and discharge of contract.	K1
CO 3	explain the remedies for the aggrieved party.	K2, K3
CO 4	enumerate special contracts.	K1, K2
CO 5	enumerate bailment and pledge.	K1, K2

K1- KNOWLEDGE (REMEMBERING),K2-UNDERSTANDING, K3-APPLICATION



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170

COMMERCIAL LAW

UNIT - I

Commercial Law – Meaning – Formation of Contract, Essential Elements of Contract Consensus – ad idem, Proposal and Acceptance, Conclusion of Contract Lawful Consideration, Capacity of Parties, Free and real consent – Mistake Misrepresentation, Fraud, Coercion, Undue influence, Lawful Object.

UNIT - II

Classification of Contract – Express and Implied, Tacit, Valid, Void and Voidable executed and Executory, Unilateral and Bilateral, Quasi-Contract. Discharge of Contract, Performance, Tender, Novation, Impossibility, Operation of Law, Breach of Contract.

UNIT - III

Remedies for Breach of Contract, Damages –types of damages, Specific Performance and Injunction.

UNIT - IV

Special contracts – Indemnity - Meaning and differences between Indemnity and Guarantee, Rights of surety, discharge of surety.

UNIT -V

Bailment- Meaning – Types – Rights and duties of bailor and bailee – Pledge – Rights and duties of Pawnor and Pawnee – Pledge by non – owners.

TEXT BOOKS:

- Balachandran.V&Thothadri.S,BusinessLaw,VijayNicoleImprintsPvt. Ltd.Chennai
- Kapoor, N.D. Business Laws, Sultan Chand andSons.
- Sreenivasan, M.R. Business Laws, MargamPublications.
- Dhandapani,M.V.BusinessLaws,SultanChandandSons.

BadreAlam, S. &Saravanavel, P. MercantileLaw

REFERENCE BOOKS:

- Pillai, R.S.N. & Chand, S, BusinessLaw, S Chand & Co, Delhi
- Ramaswamy, K.N., Business Law, S Chand & Co,Delhi
- Shukla,M.C,Business Law,S.Chand&Co.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S	-	-	M	-	-
CO2	S	M	-	-	-	L
CO3	S	M	-	-	L	L
CO4	S	M	-	L	-	-
CO5	M	-	-	L	-	L

S – STRONG

M – MEDIUM

L – LOW

COURSE DESIGNERS:

Dr.K.G.NALINA, Prof.G.CHINNA DURAI & Dr.K.SUBBULAKSHMI

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171

II SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1	21UACT21/ H21/S21	Part - I Tamil/ Hindi/ Sanskrit	6	3	25	75	100	3
2	21UACE21	Part - II English	6	3	25	75	100	3
3	21UCPC21	Core - 3 Banking Law & Practice	5	3	25	75	100	4
4	21UCPC22	Core - 4 Financial Accounting II	6	3	25	75	100	5
5	21UCPA21	Allied - 2 Industrial Law	5	3	25	75	100	5
6	21UACES1	Environmental Studies	2	3	25	75	100	2
Total Hours			30	Total Credits			22	

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SE – Summative Examination



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Course Code	Course Title	Category	L	T	P	Credits
21UCPC21	Banking Law & Practice	Core - 3	5	-	-	4

L – Lecture, T – Tutorial & P – Practical

Year	Semester	Internal	External	Total
I	II	25	75	100

COURSE DESCRIPTION:

Understand the dynamics of banking transactions of people and present day banking in India.

COURSE OBJECTIVES :

To learn the meaning and importance of developments in the practices of banking in India.

COURSE OUTCOMES (COs):

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	define the provisions of banking regulation, rights of banker and the customer.	K1, K2
CO 2	classify the types of bank accounts, benefits and features and outline the partnership firm, joint stock company and joint Hindu family etc.,	K1, K2
CO 3	compare the essential features of cheque, bills, promissory note and endorsement of cheque.	K1, K2, K3
CO 4	understand the duties of paying and collecting banker.	K1, K2
CO 5	discuss the principles of good lending, mortgage, hypothecation NPA and debt recovery tribunal.	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



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173

BANKING LAW & PRACTICE

UNIT - I

Banking Legislation – Provisions of Banking Regulations – Definition of Banker– Relationship between Banker and Customer – General Relationship between Banker and Customer – Obligations of Banker – Rights of Banker – Right of Appropriation Clayton's Rule – Pass Book – Legal Implications of Entries in Pass Book.

UNIT - II

Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits - Account Opening Formalities – KYC Norms – Fixed Deposit Receipts – Non Residence Deposit Account – Currency(Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account. Bank Customer: Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies.

UNIT - III

Definition – Essential, Features – Types – Comparison Between Cheque, Bills and Pro Note – Cheque – Crossing – Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour - Account – Reasons for Dishonour a Cheque.

UNIT - IV

Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Material Alterations - Closing of an Account –Collecting Bank – Statutory Protection to Collecting Banker – Negligence Liability of Collecting Banker – Duties of Collecting Banker.

UNIT - V

Principles of good Lending – Forms of Unsecured Advances and Secured Advances – Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts , Life Policy, Supply Bills – Fixed Deposit Receipt Mortgage – Types of Mortgage – Hypothecation – Pledge – Non Performing Assets - Causes - Remedial Measures - Management of NPA – Debt Recovery Tribunal.

TEXT BOOKS:

1. GordonNataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2015 Banking –Theory System, S.Chand & Co., New Delhi.

REFERENCE BOOKS:

1. Radhaswami, M & Basudevan 2015 A Text Book of Banking, S.Chand & Co., New Delhi.
2. Khubchandran, BS 2015 Practice and Law of Banking, MacMillan Pub., New Delhi
3. Dr.S.Subba Rao and P.L Khanna 2015 Principles & Practice of Bank Management, Himalaya Publishing House, Mumbai.
4. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill, Uttar Pradesh
5. MuraliS.and Subbkrishna, 2015 Bank and Credit Management, Himalaya Publishing House, New Delhi.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	L	M	-	S	L	-
CO2	L	S	-	-	-	-
CO3	M	S	-	-	-	-
CO4	-	S	-	-	-	-
CO5	-	S	-	L	-	-

S – STRONG

M – MEDIUM

L - LOW

COURSE DESIGNERS:

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B.Com. CORPORATE SECRETARYSHIP- SYLLABUS

(Under CBCS based on OBE)

(with effect from 2021-22)

174

Course Code	Course Title	Category	L	T	P	Credits
21UCPC22	Financial Accounting - II	Core - 4	6	-	-	5

L – Lecture, T – Tutorial & P – Practical

Year	Semester	Internal	External	Total
I	II	25	75	100

COURSE DESCRIPTION:

Solve accounting and their application to different practical situations to gain the ability to solve the problems

COURSE OBJECTIVES:

To understand the concepts of Single entry system, bills of exchange, Calculation of average due date and accounts of non- profit organisation

COURSE OUTCOMES (COs):

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	differentiate double entry with single entry and its conversion into double entry.	K1,K2,K3
CO 2	prepare self balancing ledger	K2,K3
CO 3	explain the types of commercial bills.	K1,K2,K3
CO 4	compute average due date and methods of charging interest	K1,K2,K3
CO 5	compute the final accounts of non-trading concern such as clubs, association.	K1,K2,K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



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FINANCIAL ACCOUNTING - II

UNIT - I

Accounts from incomplete records (single entry system) – methods of ascertainment of profit – Net worth method – Conversion method.

UNIT - II

Self balancing system –meaning-procedure-self balancing journal entries-self balancing ledgers-transfer from one ledger to another –accounting for goods sent on sale on return basis.

UNIT - III

Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency.

UNIT - IV

Account Current – Methods of calculation of interest – product method – red ink interest method – époque method – periodical balance method.

Average due date – calculation of due date based on holidays intervention – interest calculation.

UNIT - V

Accounts of Non-Profit Organization (Clubs and Associations only) – Preparation of Receipts & Payments account, Income & Expenditure account - differences between Receipts and Payments account & Income and Expenditure account - Balance Sheet.

Question Paper pattern: 70% Problem and 30% Theory.

TEXT BOOK:

1. T.S.Reddy and A.Murthy, “Financial Accounting”, Margham Publications, Chennai – 600 017, 7th Revised Edition 2015.

REFERENCE BOOKS:

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced Accounts”, Sultan Chand & Sons, New Delhi 2013.

2. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publishers, New Delhi, Volume – I, 18th Revised Edition, 2014.

3. Dr. M.A. Arulanandam & Dr. K.S. Raman, “Advanced Accountancy” Himalaya Publications, New Delhi, 1st Edition 2015.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S	-	S	-	-	-
CO2	S	-	M	-	-	-
CO3	S	L	M	L	-	-
CO4	S	L	L	L	-	-
CO5	S	-	S	-	-	M

S – STRONG

M – MEDIUM

L – LOW

COURSE DESIGNERS:

Dr.K.G.NALINA, Prof.G.CHINNA DURAI & Dr.K.SUBBULAKSHMI

Passed in the BOS Meeting held on 18-03-2020



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176

Course Code	Course Title	Category	L	T	P	Credits
21UCPA21	Industrial Law	Allied - 2	5	-	-	5

L – Lecture, T – Tutorial & P – Practical

Year	Semester	Internal	External	Total
I	II	25	75	100

COURSE DESCRIPTION

Laws relating to the governing of industries in India.

COURSE OBJECTIVES

To inculcate the rules and regulation governing the factories and the welfare of workman in industries.

COURSE OUTCOMES (COs):

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	discuss factories act and its rules.	K1
CO 2	describe social security resources to workman in India with reference to workman's Compensation act 1923.	K1, K2
CO 3	describe social welfare resources to workers in India with refer to ESI act.	K1.
CO 4	explain retirement benefit scheme to workman gratuity act.	K1, K2.
CO 5	describe grievance, redressal and conciliation of industrial disputes.	K1.

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION



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177

INDUSTRIAL LAW

UNIT - I

Factories Act, 1948 – Definition – Health - Safety - Welfare measures, working hours, Annual Leave with wages Women and Young workers

UNIT - II

The workmen’s compensation Act, 1923 – Definition- Disablement – Methods of calculating compensation – Rules and Payment of Compensation.

UNIT - III

The Employee’s State Insurance Act, 1948 - Definition- ESI Fund and its uses, Benefits provided in the Act.

UNIT - IV

The payment of Gratuity Act, 1972 – Definition – Nomination – Payment of Gratuity, Trade Unions Act 1926. Definition – Registration of TV – Privileges of registered TV.

UNIT - V

The Industrial Disputes Act, 1947 – Definition of Individual and Collective disputes, Strike-lock out and Lay Off – Machineries for settling of Industrial disputes.

TEXT BOOKS:

1. Balachandran. V&Thothadri.S, BusinessLaw, VijayNicoleImprints Pvt. Ltd.Chennai
2. Kapoor, N.D. Business Laws, Sultan Chand andSons.
3. Sreenivasan, M.R. Business Laws, MargamPublications.
4. Dhandapani,M.V.BusinessLaws,SultanChandandSons.
5. BadreAlam, S. &Saravanel, P.MercantileLaw.

REFERENCE BOOKS:

1. Pillai, R.S.N. & Chand, S, BusinessLaw, S Chand & Co, Delhi
2. Ramaswamy, K.N., Business Law, S Chand & Co,Delhi
3. Shukla,M.C,Business Law,S.Chand&Co.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S	-	L	-	L	-
CO2	S	-	L	-	M	-
CO3	M	-	-	-	L	-
CO4	S	-	M	-	L	L
CO5	M	M	-	-	M	L

S – STRONG

M – MEDIUM

L - LOW

COURSE DESIGNERS:

Dr.K.G.NALINA, Prof.G.CHINNA DURAI & Dr.K.SUBBULAKSHMI

Passed in the BOS Meeting held on 18-03-2020