



SOURASHTRA COLLEGE, MADURAI- 625004

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

B.Com - SYLLABUS (Under CBCS based on OBE)

(with effect from 2021-22)

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PROFILE OF THE DEPARTMENT

- Functioning right from the inception of the college since 1967.
- Active and Vibrant Department with good track record for the past 50 years.
- The Department is equipped with a dedicated team of 13 Staff members who are specialised on divergent and emerging areas of Commerce. All the 13 Staff members are doctorates.
- The Department was upgraded to be a full time Research Centre with the introduction of Ph.D. programme in the year 2005.
- Programmes offered - B.Com., M.Com., M.Phil., Ph.D.
- The Noble objective of the Department is to produce socially responsible graduates with individual talents, skills and to face the national as well as global challenges in the present scenario.

VISION

The Vision of the Department is to impart quality higher education in Commerce and related fields to the socio-economically weak students.

MISSION

- Empowering students with all the knowledge and guidance for the need to become worthy management professionals.
- Learning through doing.
- Enhancing their employability.
- Developing social consciousness among students.
- Developing their personality.

Signature of the Chairman/HOD



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DISTRIBUTION OF CREDITS

| S. No. | PART | No. of PAPERS | CREDITS |
|--------|--------------|------------------|--------------------|
| 1. | I | 2 | 6 |
| 2 | II | 2 | 6 |
| 3 | III-CORE | 18 | 84 |
| 4 | III-ALLIED | 4 | 16 |
| 5 | III-ELECTIVE | 2 | 7 |
| 6 | IV- SBS | 6 | 12 |
| 7 | IV-NME | 2 | 4 |
| 8 | IV-VE | 1 | 2 |
| 9 | IV-EVS | 1 | 2 |
| 10 | V-EXT.ACT | 1 | 1 |
| 11 | SELF-STUDY | 2 (SS,GK) | 0 |
| | TOTAL | 41 PAPERS | 140 CREDITS |

Undergraduate (UG) Programme Outcomes (POs)

On completion of the programme, the students will be able to

| | |
|-------------|--|
| PO 1 | exhibit the elementary knowledge of business laws. |
| PO 2 | understand the economic, business environment in the basic tools of business analysis. |
| PO 3 | perform various skills of office management. |
| PO 4 | acquire professional education and business ethics. |
| PO 5 | develop entrepreneurial skills for promoting industrial and business activities. |
| PO 6 | expertise in handling problem solving techniques. |



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PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of B.Com programme, the students will be able to

| | |
|--------------|---|
| PSO 1 | be eligible for higher studies such as M.Com, MCA, MBA, ACS, CMA and CA |
| PSO 2 | be employable in educational institutions and Banking sectors. |
| PSO 3 | apply the concepts and techniques in commerce. |
| PSO 4 | be proficient in entrepreneurship. |
| PSO 5 | embark on new venture and initiatives with critical thinking and desire for more continuous learning focusing of life skills. |



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BACHELOR OF COMMERCE - COURSE STRUCTURE

I SEMESTER

| S. No | Sub. Code | Subject Title | Hrs/ Week | Exam (Hrs.) | Total Marks | Credits |
|-------|---------------------------------|---|-----------|-------------|-------------|---------|
| 1 | 21UAC T11/ H11/ S11 / A11 | Tamil/Hindi/Sanskrit/ வணிகக் கடிதங்கள் | 6 | 3 | 100 | 3 |
| 2 | 21UACE11 | English | 6 | 3 | 100 | 3 |
| 3 | 21UCEC11 | Financial Accounting – I CORE-1 | 6 | 3 | 100 | 4 |
| 4 | 21UCEC12 | Principles of Management CORE-2 | 4 | 3 | 100 | 4 |
| 5 | 21UCEA11 | Business Economics ALLIED-1 | 6 | 3 | 100 | 4 |
| 6 | 21UACVE1 | Value Education | 2 | 3 | 100 | 2 |
| | | TOTAL | 30 | | 600 | 20 |

II SEMESTER

| S. No | Sub. Code | Subject Title | Hrs/ Week | Exam (Hrs.) | Total Marks | Credits |
|-------|---------------------------------|---|-----------|-------------|-------------|---------|
| 1 | 21UAC T21/ H21/ S21 / A21 | Tamil/Hindi/Sanskrit/ அலுவலக மேலாண்மை | 6 | 3 | 100 | 3 |
| 2 | 21UACE21 | English | 6 | 3 | 100 | 3 |
| 3 | 21UCEC21 | Financial Accounting –II CORE-4 | 6 | 3 | 100 | 4 |
| 4 | 21UCEC22 | Banking Theory Law & Practice CORE-3 | 4 | 3 | 100 | 4 |
| 5 | 21UCEA21 | Economic Development of India ALLIED-2 | 6 | 3 | 100 | 4 |
| 6 | 21UACES1 | Environmental Studies | 2 | 3 | 100 | 2 |
| | | TOTAL | 30 | | 600 | 20 |



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III SEMESTER

| S. No | Sub. Code | Subject Title | Hrs/Week | Exam (Hrs.) | Total Marks | Credits |
|-------|-----------|--|----------|-------------|-------------|---------|
| 1 | | Cost Accounting CORE-5 | 6 | 3 | 100 | 5 |
| 2 | | Business Statistics CORE-6 | 6 | 3 | 100 | 5 |
| 3 | | Financial Accounting - III CORE-7 | 6 | 3 | 100 | 4 |
| 4 | | Auditing SBS-1 | 2 | 3 | 100 | 2 |
| 5 | | Principles of Insurance SBS-2 | 2 | 3 | 100 | 2 |
| 6 | | Promotional Marketing ALLIED-3 | 6 | 3 | 100 | 4 |
| 7 | | Salesmanship / Business Organization - I NME-1 | 2 | 3 | 100 | 2 |
| | | TOTAL | 30 | | 700 | 24 |

IV SEMESTER

| S. No | Sub. Code | Subject Title | Hrs/Week | Exam (Hrs.) | Total Marks | Credits |
|-------|-----------|--|----------|-------------|-------------|---------|
| 1 | | Management Accounting CORE-8 | 6 | 3 | 100 | 5 |
| 2 | | Business Mathematics CORE-9 | 6 | 3 | 100 | 5 |
| 3 | | Financial Accounting - IV CORE-10 | 6 | 3 | 100 | 4 |
| 4 | | Goods & Services Tax SBS-3 | 2 | 3 | 100 | 2 |
| 5 | | Principles of Marketing SBS-4 | 2 | 3 | 100 | 2 |
| 6 | | Entrepreneurship ALLIED-4 | 6 | 3 | 100 | 4 |
| 7 | | Advertising / Business Organization - II NME-2 | 2 | 3 | 100 | 2 |
| 8 | | Extension Activity | - | - | 100 | 1 |
| | | TOTAL | 30 | | 800 | 25 |

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



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V SEMESTER

| S. No | Sub. Code | Subject Title | Hrs/ Week | Exam (Hrs.) | Total Marks | Credits |
|-------|-----------|---|-----------|-------------|-------------|-----------|
| 1 | | Income Tax CORE-11 | 6 | 3 | 100 | 5 |
| 2 | | Financial Management CORE-12 | 6 | 3 | 100 | 5 |
| 3 | | Advanced Corporate Accounting - I CORE-13 | 6 | 3 | 100 | 5 |
| 4 | | Business Environment CORE-14 | 5 | 3 | 100 | 5 |
| 5 | | Business Law ELECTIVE-1 | 5 | 3 | 100 | 3 |
| 6 | | E-Banking SBS-5 | 2 | 3 | 100 | 2 |
| 7 | | Soft Skills | - | - | 100 | - |
| | | TOTAL | 30 | | 700 | 25 |

VI SEMESTER

| S. No | Sub. Code | Subject Title | Hrs/ Week | Exam (Hrs.) | Total Marks | Credits |
|-------|-----------|--|-----------|-------------|-------------|-----------|
| 1 | | Business Taxation CORE-15 | 6 | 3 | 100 | 5 |
| 2 | | Financial Markets and Services CORE-16 | 5 | 3 | 100 | 5 |
| 3 | | Advanced Corporate Accounting - II CORE-17 | 6 | 3 | 100 | 5 |
| 4 | | Human Resource Management CORE -18 | 6 | 3 | 100 | 5 |
| 5 | | Company Law ELECTIVE-2 | 5 | 3 | 100 | 4 |
| 6 | | Accounting Software - Tally SBS-6 | 2 | 3 | 100 | 2 |
| 7 | | GK | - | - | 100 | - |
| | | TOTAL | 30 | | 700 | 26 |

SEMESTER-WISE CREDITS

| | | |
|----------------|---|-------|
| I – SEMESTER | - | 20 |
| II – SEMESTER | - | 20 |
| III – SEMESTER | - | 24 |
| IV – SEMESTER | - | 25 |
| V – SEMESTER | - | 25 |
| VI – SEMESTER | - | 26 |
| | | ----- |
| TOTAL | | 140 |
| | | ----- |

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UG SYLLABUS

Based on Outcome Based Education (OBE)

I SEMESTER

| S. No | Sub. Code | Subject Title | Hours / Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|--------------|---------------------------------|---|---------------------|--------------------|-----------|-----------|--------------------|----------------|
| 1 | 21UAC T11/ H11/ S11 / A11 | Tamil/Hindi/Sanskrit/ வணிகக் கடிதங்கள் | 6 | 3 | 25 | 75 | 100 | 3 |
| 2 | 21UACE11 | English | 6 | 3 | 25 | 75 | 100 | 3 |
| 3 | 21UCEC11 | CORE-1 Financial Accounting – I | 6 | 3 | 25 | 75 | 100 | 4 |
| 4 | 21UCEC12 | CORE-2 Principles of Management | 4 | 3 | 25 | 75 | 100 | 4 |
| 5 | 21UCEA11 | ALLIED-1Business Economics | 6 | 3 | 25 | 75 | 100 | 4 |
| 6 | 21UACVE1 | VALUE EDUCATION | 2 | 3 | 25 | 75 | 100 | 2 |
| | | TOTAL | 30 | | | | 600 | 20 |

CA – Class Assessment (Internal)

SE – Summative Examination



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| | | |
|--------------------|-----------------------------|---|
| PART- I | வணிகக் கடிதங்கள் | Subject Code:21UAC T11/ H11/ S11 / A11 |
| Semester -1 | HOURS : 6 hours/Week | Credits -3 |

நோக்கங்கள் : வணிகக் கடிதங்கள் எழுதுவதற்காக மற்றும் அவற்றின் முக்கியத்துவத்தையும், வியாபார மற்றும் வங்கி கடிதங்களையும் அறிமுகம் செய்யும் நோக்கில் இப்பாடம் வடிவமைக்கப்பட்டுள்ளது.

மொத்த நோக்கங்கள்: வணிகக் கடிதங்கள் அறிமுகம் செய்தல் அவற்றின் சிறப்புக்கூறுகள், அமைப்பை தெளிவாக கூற்தல். வியாபாரக் கடிதங்களில் தொடங்கி வணிகக் கடிதங்கள், வங்கிக்கடிதங்கள் மற்றும் சுற்றுக்கடிதங்கள் வரை தயார் செய்தல் மற்றும் வேலை வேண்டி விண்ணப்பங்களும், பத்திரிக்கை ஆசிரியருக்கு கடிதங்கள் எழுதி பழகுதல்.

| அலகு | அலகின் நோக்கம் | Knowledge level (on the basis of Bloom's Taxonomy) |
|-------------|---|---|
| அலகு 1 | வணிகக் கடிதத்தின் நோக்கத்தையும் அவற்றின் கூறுகள், பொதுவான அம்சங்கள் மற்றும் படிவத்தை அறிந்து கொள்ளுதல். | K1, K2 |
| அலகு 2 | வியாபாரத்திற்கு தேவையான முனைவுக் கடிதங்கள், விலைப்புள்ளிகள், ஆணையுறுக்கள் மற்றும் சரக்கு பெற்றுக் கொண்டதை போன்ற அனைத்து வகையான கடிதங்கள் மூலம் தெரிந்து கொள்தல் | K1, K2, K3 |
| அலகு 3 | விசாரணைக் கடிதங்களில் தொடங்கி புகார்கள் சரிகட்டுதல்கள், நிலுவைத்தொகை, வசூல் மற்றும் கணக்கை நேர் செய்தல் வரை கடிதங்களை எழுதிப் பழகுதல். | K1, K2, K3 |
| அலகு 4 | சுற்றுக் கடிதங்கள் தயார் செய்தல் மற்றும் அரசு, பொதுசேவை அமைப்பு சார்ந்தவை வரைதல் | K2, K3 |
| அலகு 5 | வேலை வாய்ப்பிற்கான கடிதங்கள் மற்றும் பத்திரிக்கை ஆசிரியருக்கு மடல்கள் பயன்படும் வகையில் இப்பாடம் அமைந்துள்ளது. | K1, K2, K3 |

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



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வணிகக் கடிதங்கள்

அலகு- I

வணிகக் கடிதங்கள் அறிமுகம் செய்தல்: வணிகக் கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள் - வணிகக் கடிதங்கள் பொது அமைப்பு மற்றும் படிவங்கள் - சிறப்புக் கூறுகள் கடித வகைகள்.

அலகு- II

வியாபாரக் கடிதங்கள் தயார் செய்தல்: வியாபாரக் கடிதங்கள் - முனைவுக் கடிதங்கள் மற்றும் விசாரணைகள் - விலைப்புள்ளிகள். ஆணையுறுக்கள் - ஆணைகளை நிறைவேற்றுதல் - சரக்கு பெற்றுக் கொண்டதை உறுதி செய்தல்.

அலகு -III

விசாரணைக் கடிதங்கள் மற்றும் புகார்களும் சரிகட்டுதல் கடிதங்கள் வரைதல்: வணிக விசாரணைக் கடிதங்கள் - வியாபார விசாரணை மற்றும் வங்கி விசாரணை - புகார்களும் சரிகட்டுதல்களும் - நிலுவைத் தொகை நினைவூட்டுதல் - வசூல் செய்தல் - கணக்கை நேர் செய்தல்.

அலகு- IV

சுற்றுக் கடிதங்கள் நகலை அமைத்து காட்டல் : சுற்றுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - அரசுத்துறை மற்றும் பொது சேவை அமைப்பு சார்ந்த கடிதங்கள்

அலகு-V

செய்தி எழுதிப் பழகுதல்: வங்கிக் கடிதங்கள் - வேலை வேண்டி விண்ணப்பம் - பத்திரிக்கை ஆசிரியருக்கு கடிதங்கள்

BOOK FOR STUDY:

வணிகத் தகவல் தொடர்பு - Dr. ராதா - பிரசன்னா பப்ளிஷர்

BOOKS FOR REFERENCE :

வணிகக் கடிதங்கள் - Dr.K.அன்பழகன் & S.ராமர் - மெட்ரிக் இந்தியா பப்ளிகேஷன்

வணிகக் கடிதங்கள் - Dr.E. முருகேசன் & V.ராமர் - எம். ஏம். பப்ளிஷர்

Mapping of CO with PSO

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

S – STRONG

M – MEDIUM

L – LOW



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| | | |
|-------------------|---------------------------------|------------------------|
| Part – III (Core) | Title: Financial Accounting – I | Subject Code: 21UCEC11 |
| Semester – I | Hours: 6/Week | Credits:4 |

LEARNING OBJECTIVES:

To gain working knowledge of the principles and procedure of accounting and their application to different practical situations to gain the ability to solve the problems.

1. To enable the students to gain working knowledge of principles, procedure of accounting and preparation of journal and ledger.
2. To enable the students to understand the concept of double entry system of book keeping and preparation of subsidiary books.
3. To enable the students to have an exposure on preparation of Final accounts with simple adjustments.
4. To enable the students to acquire working knowledge of locating the errors and rectifying the errors.
5. To enable the students to understand the concept of depreciation and working knowledge of various methods of depreciation.

COURSE OUTCOMES(COs) :

On Completion of this course, the students will be able to

| CO | Course Outcome | Knowledge level (on the basis of Blooms Taxonomy) |
|-----|---|---|
| CO1 | understand the preparation of Journal and Ledger. | K1, K2 |
| CO2 | prepare the Single, Double, Triple column cash book and Petty cash book as well as Trial balance. | K1, K2, K3 |
| CO3 | acquire the knowledge of preparation of final accounts. | K1, K2, K3 |
| CO4 | locate the errors in the transactions by applying the types of errors. | K2, K3 |
| CO5 | acquire knowledge about application of methods of depreciation. | K1, K2, K3 |

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



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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 | M |
| CO2 | | S | | S | | |
| CO3 | | | S | | | |
| CO4 | M | | | M | | |
| CO5 | | M | | | | S |

S – STRONG

M – MEDIUM

L – LOW

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| | | |
|-------------------|---------------------------------|------------------------|
| Part – III (Core) | Title: Principles of Management | Subject Code: 21UCEC12 |
| Semester – I | Hours: 4 | Credits:4 |

COURSE OBJECTIVES:

- This course introduces the basic concepts of management, the students are able to
- study the evolution of Management, to study the functions and principles of management and to learn the application of the principles in an organization.
 - understand the basic management concepts, principles and practices and also understand the job of a manager.
 - facilitate in appreciating need/significance and applications of various managerial functions.
 - remember the traditional management functions of planning, organizing, directing, and controlling.

COURSE OUTCOMES (CO):

On Completion of this course, the students will be able to

| CO | Course Outcome | Knowledge level (on the basis of Blooms Taxonomy) |
|-----|---|---|
| CO1 | understand the basic concepts of management and also explain the roles and responsibilities of managers. | K1, K2 |
| CO2 | gain the proper planning and elements and techniques of planning recognize and apply the skills necessary for carrying out effective management | K1, K2 |
| CO3 | remember organizational structure impacts strategy, performance, and operations for applying the same to the executive the business. | K1, K2, K3 |
| CO4 | understand the basic concepts of staffing motivation techniques and leadership qualities. | K2, K3 |
| CO5 | understand the controlling techniques and effective controls for attaining goals of business organization. | K2, K3 |

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



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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: Meaning- 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 :Meaning- 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: Meaning- 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: Meaning- 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.

TEXTBOOKS:

- 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 | M | | | | | |
| CO2 | | S | | | | |
| CO3 | | | | S | M | |
| CO4 | | S | | | | S |
| CO5 | | | S | | | |

S – STRONG

M – MEDIUM

L - LOW

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



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II SEMESTER

| S. No | Sub. Code | Subject Title | Hours / Week | Exam (hrs) | CA | SE | Total Marks | Credits |
|-------|---------------------------------|---|--------------|------------|----|----|-------------|---------|
| 1 | 21UAC T21/ H21/ S21 / A21 | Tamil/Hindi/Sanskrit/ அலுவலக மேலாண்மை | 6 | 3 | 25 | 75 | 100 | 3 |
| 2 | 21UACE21 | English | 6 | 3 | 25 | 75 | 100 | 3 |
| 3 | 21UCEC21 | CORE-3 Financial Accounting –II | 6 | 3 | 25 | 75 | 100 | 4 |
| 4 | 21UCEC22 | CORE-4 Banking Theory Law & Practice | 4 | 3 | 25 | 75 | 100 | 4 |
| 5 | 21UCEA21 | ALLIED-2 Economic Development of India | 6 | 3 | 25 | 75 | 100 | 4 |
| 6 | 21UACES1 | EVS | 2 | 3 | 25 | 75 | 100 | 2 |
| | | TOTAL | 30 | | | | 600 | 20 |

CA – Class Assessment (Internal)

SE – Summative Examination



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| | | |
|---------------------|-----------------------------|---|
| PART- I | அலுவலக மேலாண்மை | Subject Code:21UAC T21/ H21/ S21 / A21 |
| Semester -II | HOURS : 6 hours/Week | CREDITS : 3 |

நோக்கங்கள் : அலுவலகம் மற்றும் நவீன அலுவலக மேலாண்மை அறிதல் கோப்பில் இடுதல் அலுவலக அறிக்கைகள் தயார் செய்தல்

மொத்த நோக்கங்கள்: அலுவலகத்தின் இலக்கணம், நவீன அலுவலகத்தின் அமைப்பு முறைகள், இடவசதி அறிய செய்தல். பணியின் சூழ்நிலைகளையும், கோப்பு மற்றும் இயந்திர பராமரிப்புகளையும் செய்தல். அலுவலக அறிக்கை அதன் செயலாக்கம் அறிதல்

| அலகு | அலகின் நோக்கம் | Knowledge level (on the basis of Bloom's Taxonomy) |
|-------------|---|---|
| அலகு 1 | அலுவலக மற்றும் நவீன அலுவலகத்தின் மேலாண்மையின் செயல்பாடுகள் அதன் முக்கியத்துவத்தை அறிய செய்தல் | K1, K2 |
| அலகு 2 | பணியின் சூழ்நிலைகளையும் மற்றும் தபால்களை கையாளுதல் பழக்கப்படுதல் | K1, K2, K3 |
| அலகு 3 | அலுவலக கோப்பை இடுதல் அவற்றின் அம்சங்கள் மற்றும் பராமரித்தல் | K1, K2, K3 |
| அலகு 4 | இயந்திரங்களை கையாளுதல், பராமரித்தல் மற்றும் அதன் அடிப்படைப் கோட்பாடுகளை அறிய செய்தல் | K2, K3 |
| அலகு 5 | அலுவலக அறிக்கைகள் அவற்றின் முக்கியத்துவம், வகைகள், செயலாக்கம் கற்க செய்தல் | K1, K2, K3 |

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



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அலுவலக மேலாண்மை

அலகு -I

அலுவலக மற்றும் அதன் அமைப்பு முறைகள், முக்கியத்துவத்தை அறிய செய்தல்

அலுவலக மேலாண்மை - இலக்கணம் - நவீன அலுவலகத்தின் அமைப்பு முறைகள் - நவீன அலுவலகத்தின் இலக்கணம் - செயல்பாடுகள் மற்றும் முக்கியத்துவம் - அலுவலக இடவசதி- அலுவலக வரைபடம்

அலகு -II

அலுவலகத்தின் பணியையும் மற்றும் அதற்கான சூழ்நிலைகளை உருவாக்குதல்

பணிக் கேற்ற சூழ்நிலை - பணியை எளிதாக்குதல் - அஞ்சலக முறை - கடிதப்போக்குவரத்து மற்றும் பதிவேடுகளைப் பராமரித்தல் - தபால்களைக் கையாளுதல் - தபால் துறையை அமைத்தல் - மையப்படுத்தப்பட்ட அஞ்சல் பணி - உள் வரும் மற்றும் வெளிச் செல்லும் கடிதங்கள் - வாய்மொழி மற்றும் எழுத்துவழி தகவல் தொடர்புகள்.

அலகு -III

கோப்பை அறிமுகம் செய்தல் : கோப்பில் இடுதல் - நல்ல கோப்பு முறையின் முக்கிய அம்சங்கள் - வகைப்படுத்துதல் - வரிசைப்படுத்துதல் - கோப்பு முறைகள் - மையப் கோப்பு முறை - பரவலாக்கப்பட்ட கோப்பு முறைகள் - சுட்டகராதி கோப்பு வகை.

அலகு -IV

அலுவலக இயந்திரங்களை கையாளுதல், பராமரித்தல் மற்றும் வகைகள் : அலுவலக இயந்திரங்களும் சாதனங்களும் - பல்வேறு சாதனங்களின் தேவைகள் - அலுவலக இயந்திரங்களை தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் - கணிப்பொறி மற்றும் புள்ளி விவரங்களை தொகுத்தளிக்கும் இயந்திரம் - அலுவலக இயந்திரங்களின் வகைகள்

அலகு -V

அலுவலக அறிக்கை தயார் செய்தல் : அலுவலக அறிக்கைகள் - முக்கியத்துவம் - வகைகள் - வடிவங்கள் - அறிக்கையின் செயலாக்கம் - பொது வணிகச் சொற்கள்

BOOKS FOR STUDY:

அலுவலக மேலாண்மை - Dr. ராதா - பிரசன்னா பப்ளிஷர்

BOOKS FOR REFERENCE :

அலுவலக முறைகள் v.vk. சுந்தரம் - மீனாட்சி பப்ளிகேஷன்

Office Management – S. Kathiresan & Dr. V. Radha – Prasanna Publishers & Distributors

Office Management – R.K. Chopra – Himalaya Publishing House

Mapping of CO with PSO

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

S – STRONG

M – MEDIUM

L - LOW



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| | | |
|-------------------|----------------------------------|---------------------------|
| Part – III (Core) | Title: Financial Accounting – II | Subject Code: 21UCEC21 |
| Semester – II | Hours: 6/Week | Credits:4 |

LEARNING OBJECTIVES:

To gain working knowledge of the accounting and their application to different practical situations to gain the ability to solve the problems

1. To enable the students to learn basic concepts and methods of single entry system
2. To enable the students to acquire the knowledge about self-balancing ledgers.
3. To provide knowledge to the students about bill of exchange and its types.
4. To enable the students to learn methods of calculation of interest in account current and calculation of average due date.
5. To enable the students to have an exposure on non-profit organizations.

COURSE OUTCOMES(COs):

On Completion of this course, the students will be able to

| CO | Course Outcome | Knowledge level (on the basis of Blooms Taxonomy) |
|-----|--|---|
| CO1 | understand the concepts and application of methods in single entry system. | K1, K2 |
| CO2 | acquire the knowledge of preparation of self balancing system. | K1, K2 |
| CO3 | gain the preparation of bills of exchange. | K1 |
| CO4 | use the calculation of interest in account current and average due date. | K2, K3 |
| CO5 | apply the preparation of receipts and payment accounts and income and expenditure account. | 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) : Meaning – 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 or 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, NewDelhi, 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 | | | | | |
| CO2 | | M | | S | | |
| CO3 | | | | | M | |
| CO4 | | | S | M | | S |
| CO5 | S | | | | | |

S – STRONG

M – MEDIUM

L – LOW



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| | | |
|-------------------------|--|------------------------------|
| PART- III (CORE) | Title : Banking Theory Law and Practice | Subject Code:21UCEC22 |
| Semester -II | HOURS : 4 hours/Week | CREDITS : 4 |

COURSE LEARNING OBJECTIVES:

1. To understand the nature of present day banking in India.
2. To gain an insight on the nature of banking law and to know the procedure for making transactions in the banking institutions.
3. To understand the dynamics of banking transactions of people.
4. To learn the meaning and importance of developments in the practices of banking in India.

COURSE OUTCOMES(COs):

On Completion of this course, the students will be able to

| CO | Course Outcome | Knowledge level (on the basis of Blooms Taxonomy) |
|-----------|--|--|
| CO1 | understand the nature of present day banking in India. | K1, K2 |
| CO2 | acquire the nature of banking law and to know the procedure for making transactions in the banking institutions. | K1, K2 |
| CO3 | gain knowledge in the dynamics of banking transactions. | K1, K2 |
| CO4 | understand the meaning and importance of developments in the practices of banking in India. | K2 |
| CO5 | use the principles of good lending, the concepts of – Advances, Hypothecation and pledge. | K1, K2, K3 |

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



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BANKING THEORY LAW AND PRACTICE

UNIT – I

Banking Legislations an Introduction: 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: 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

Negotiable Instruments: 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

Paying and Collecting Banker: 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

Loans and Advances: 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.



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TEXT BOOKS:

1. Gorden Nataraj, 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, Himalya Publishing House, Mumbai.
4. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGrawHill, Uttarpradesh
5. Murali S. and Subbakrishna, 2015 Bank and Credit Management, Himalaya Publishing House, New Delhi.

Mapping of CO with PSO

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

S – STRONG

M – MEDIUM

L - LOW