



**SOURASHTRA COLLEGE, MADURAI – 625004**  
(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)  
**B.Com. CORPORATE SECRETARYSHIP – SYLLABUS**  
(Under CBCS based on OBE)(For those admitted during 2024 – 2025 and after)

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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 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



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### **GRADUATE ATTRIBUTES**

1. **(KB) A knowledge base for Company Law and Secretarial Practice:** Company Law and Secretarial Practice develops the competence in the fundamental of Company Law, Corporate Accounting and Taxation knowledge appropriate to the program.
2. **(PA) Problem analysis:** An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve Accounting problems in order to reach substantiated conclusions.
3. **(Inv.) Investigation:** An ability to conduct investigations of complex problems by methods that include Financial Accounting, Cost Accounting, Corporate Accounting & Management Accounting, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. **(Team) Individual and Teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi – disciplinary setting.
5. **(Comm.) Communication skills:** An ability to communicate Company Law, Secretarial Practice and Management Concepts within the profession and with society at large. Such ability includes reading, writing, speaking, listening, the ability to comprehend, write effective reports & design documentation, and to give and effectively respond to clear instructions.
6. **(Prof.) Professionalism:** An understanding of the roles and responsibilities of the professional Company Secretary in society, especially the primary role of protection of the public and the public interest
7. **(Impacts) Impact of Company Law & Secretarial Practice on society and the environment:** An ability to analyze social and environmental aspects of Secretarial Practice. Such practices includes an understanding of the interactions that company 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.
8. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.
9. **(Econ.) Economics and project management:** An ability to appropriately incorporate economics and business practices including project, risk and change management into the practice of Secretaryship and to understand their limitations.
10. **(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)**

#### **B.COM CORPORATE SECRETARYSHIP**

PEO 1	<b>Skill development and Employability skills:</b> Adequate training in the relevant skills and creating employability among the graduates.
PEO 2	<b>Corporate Ethics:</b> Apply ethical practices and commitment in the corporate practices. Demonstrate empathetic and social concern in all walks of life.
PEO 3	<b>Effective Communication:</b> Dissemination of knowledge by oral, verbal methods to the various organs of the society.
PEO 4	<b>Higher Learning:</b> Enhance the knowledge in Corporate Laws and to facilitate Professional courses like ACS, CA and ICMA.
PEO 5	<b>Environmental Concern:</b> Understanding the environmental challenges and contribute to the development of environment, economy and corporate sector.
PEO 6	<b>Skill Development and Employability Abilities:</b> Adequate training in relevant skill sector and creating employable abilities among the under graduates.

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



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### PROGRAMME SPECIFIC OUTCOMES (PSOs)

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

<b>PSO 1</b>	face modern day challenges in the corporate sector by providing legal and accounting knowledge.
<b>PSO 2</b>	acquire in – depth knowledge of commerce, constitution and corporate laws.
<b>PSO 3</b>	have holistic development to ignite lateral thinking, problem solving, self – awareness and analytical skills.
<b>PSO 4</b>	develop skills to excel in job market with particular reference to secretarial developmental of joint stock companies.
<b>PSO 5</b>	build managerial skills to perform the job successfully and productively in the job market which include marketing and HR skills.
<b>PSO 6</b>	gain the ability and willingness to venture into business and new initiative with critical thinking and desire for continuous learning focusing on life skills.

### DISTRIBUTION OF CREDITS (UG PROGRAMME)

PART	SEM	COURSES	NO. OF COURSES	HOURS	CREDITS	TOTAL CREDITS
<b>I</b>	<b>I-IV</b>	<b>LANGUAGE</b>	4	6	3	12
<b>II</b>	<b>I-IV</b>	<b>ENGLISH</b>	4	6	3	12
<b>III</b>	<b>I-VI</b>	<b>CORE</b>	14	5-6	4	64
<b>III</b>	<b>I-IV</b>	<b>ALLIED</b>	4	4	4	16
<b>III</b>	<b>V-VI</b>	<b>ELECTIVE</b>	3	5	5	15
<b>IV</b>	<b>I-IV</b>	<b>SKILL BASED SUBJECT</b>	6	2	2	12
<b>IV</b>	<b>I</b>	<b>VALUE EDUCATION</b>	1	2	2	2
<b>IV</b>	<b>I</b>	<b>ENVIRONMENTAL STUDIES</b>	1	2	2	2
<b>IV</b>	<b>III, IV</b>	<b>NON MAJOR ELECTIVE</b>	2	2	2	4
<b>V</b>	<b>IV</b>	<b>EXTENSION ACTIVITY</b>	1	0	1	1
	<b>V</b>	<b>SELF – STUDY (SOFT SKILLS)</b>	1	0	0	0
	<b>VI</b>	<b>SELF –STUDY (G.K. (ONLINE))</b>	1	0	0	0
<b>TOTAL</b>						<b>140</b>
<b>Any online courses in SWAYAM PORTAL</b>						



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### B.Com. CORPORATE SECRETARYSHIP – COURSE STRUCTURE SEMESTER – I

S. No.	Course Code	Course Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.	24UACT11	<b>Part – I: Tamil –</b> பொதுத் தமிழ் – I	6	3	25	75	100	3
	24UACH11	<b>Hindi – General Hindi – I</b>						
	24UACS11	<b>Sanskrit – Poetry,</b> Grammar and History of Sanskrit Literature						
2.	24UACE11	<b>Part – II: English –</b> General English – I	6	3	25	75	100	3
3.	24UCPC11	<b>Part – III: Core – 1:</b> Financial Accounting	5	3	25	75	100	5
4.	24UCPC12	<b>Part – III: Core – 2:</b> Business Law	5	3	25	75	100	5
5.	24UCPA11	<b>Part – III: Allied – 1:</b> Corporate Management	4	3	25	75	100	4
6.	24UCPS11	<b>Part – IV: SBS – 1:</b> Drafting and Conveyance	2	3	25	75	100	2
7.	24UACVE1	<b>Part – IV:</b> Value Education	2	3	25	75	100	2
<b>TOTAL</b>			<b>30</b>	<b>Total Credits</b>			<b>24</b>	

### SEMESTER – II

S. No.	Course Code	Course Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.	24UACT21	<b>Part – I: Tamil –</b> பொதுத் தமிழ் – II	6	3	25	75	100	3
	24UACH21	<b>Hindi –</b> General Hindi – II						
	24UACS21	<b>Sanskrit – Prose,</b> Grammar and History of Sanskrit Literature						
2.	24UACE21	<b>Part – II: English –</b> General English – II	6	3	25	75	100	3
3.	24UCPC21	<b>Part – III: Core – 3:</b> Advanced Financial Accounting	5	3	25	75	100	5
4.	24UCPC22	<b>Part – III: Core – 4:</b> Industrial Law	5	3	25	75	100	5
5.	24UCPA21	<b>Part – III: Allied – 2:</b> Banking Theory, Law and Practice	4	3	25	75	100	4
6.	24UCPSP1	<b>Part – IV: SBS – 1:</b> Everyday Banking	2	3	40	60	100	2
7.	24UACES1	<b>Part – IV:</b> Environmental Studies	2	3	25	75	100	2
<b>TOTAL</b>			<b>30</b>	<b>Total Credits</b>			<b>24</b>	

Passed in the BoS Meeting held on 09/03/2024

Signature of the Chairman



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### SEMESTER – III

S. No.	Course Code	Course Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.		Part – I: Tamil – காப்பியமும் நாடகமும்	6	3	25	75	100	3
		Hindi – Hindi – III						
		Sanskrit – Sanskrit – III						
2.		Part – II: English – English For Enrichment – III	6	3	25	75	100	3
3.		Part – III: Core – 5: Company Law and Secretarial Practice	6	3	25	75	100	5
4.		Part – III: Allied – 3: Business Statistics (Eco. Dept.)	6	3	25	75	100	5
5.		Part – IV: SBS – 3: Practical Auditing	2	3	25	75	100	2
6.		Part – IV: SBS – 4: Psychological inputs for self- development	2	3	25	75	100	2
7.		Part – IV: NME – 1: Fundamentals of Accounting	2	3	25	75	100	2
		<b>TOTAL</b>	<b>30</b>					<b>22</b>

### SEMESTER – IV

S. No.	Course Code	Course Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.		Part – I: Tamil – சங்க இலக்கியமும் அற இலக்கியமும்	6	3	25	75	100	3
		Hindi – Hindi – IV						
		Sanskrit – Sanskrit – IV						
2.		Part – II: English – English For Enrichment – IV	6	3	25	75	100	3
3.		Part – III: Core – 6: Advanced Company Law and Secretary Practice	6	3	25	75	100	5
4.		Part – III: Allied – 4: Managerial Economics (Eco. Dept.)	6	3	25	75	100	5
5.		Part – IV: SBS – 5: Modern Marketing	2	3	40	60	100	2
6.		Part – IV: SBS – 6: Corporate case study	2	3	25	75	100	2
7.		Part – IV: NME – 2: Basics of Corporate Law	2	3	25	75	100	2
8.		Part – V: Extension Activities	–	–	–	–	100	1
		<b>TOTAL</b>	<b>30</b>					<b>23</b>



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### SEMESTER – V

S. No.	Course Code	Course Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.		<b>Part – III: Core – 7:</b> Corporate Accounting	5	3	25	75	100	5
2.		<b>Part – III: Core – 8:</b> Income Tax Law and Practice	5	3	25	75	100	5
3.		<b>Part – III: Core – 9:</b> Cost and Management Accounting	5	3	25	75	100	5
4.		<b>Part – III: Core – 10:</b> Business Legislation	5	3	25	75	100	5
		<b>Part – III: Elective – 1:</b>						
5.		Financial Management	5	3	25	75	100	3
		Office Management	5	3	25	75	100	3
		Corporate Governance and Business Ethics	5	3	25	75	100	3
		<b>Part – III: Elective – 2:</b>						
7.		Entrepreneurship Development	5	3	25	75	100	3
		Business Maths	5	3	25	75	100	3
		Human Resource Management	5	3	25	75	100	3
8.		Soft Skill (Self-Study)	–	–	–	–	100	–
		<b>TOTAL</b>	<b>30</b>					<b>26</b>

\*One elective course to be chosen from THREE courses

### SEMESTER – VI

S. No.	Course Code	Course Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.		<b>Part –III: Core – 11:</b> Advanced Corporate Accounting	6	3	25	75	100	5
2.		<b>Part –III: Core – 12:</b> Advanced Income Tax Law and Practice	6	3	25	75	100	4
3.		<b>Part –III: Core – 13:</b> General Law	6	3	25	75	100	4
4.		<b>Part –III: Core – 14:</b> Goods and Services Tax and Customs	6	3	25	75	100	4
		<b>Part – III: Elective – 3:</b>						
5.		International Business Management	6	3	25	75	100	4
		Organizational Behaviour	6	3	25	75	100	4
		Financial Market & Services	6	3	25	75	100	4
6.		General Knowledge (Self – Study)	–	–	–	–	100	–
		<b>TOTAL</b>	<b>30</b>					<b>21</b>

\*One elective course to be chosen from THREE courses



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### COURSE STRUCTURE – I SEMESTER

S. No.	Course Code	Course Title	Hrs./ Week	Exam (Hrs .)	C A	S E	Total	Credits
1.	24UACT11	<b>Part – I: Tamil –</b> பொதுத் தமிழ் – I	6	3	25	75	100	3
	24UACH11	<b>Hindi –</b> General Hindi – I						
	24UACS11	<b>Sanskrit –</b> Poetry, Grammar and History of Sanskrit Literature						
2.	24UACE11	<b>Part – II: English –</b> General English – I	6	3	25	75	100	3
3.	24UCPC11	<b>Part – III: Core – 1:</b> Financial Accounting	5	3	25	75	100	5
4.	24UCPC12	<b>Part – III: Core – 2:</b> Business Law	5	3	25	75	100	5
5.	24UCPA11	<b>Part – III:</b> <b>Allied – 1:</b> Corporate Management	4	3	25	75	100	4
6.	24UCPS11	<b>Part – IV:</b> <b>SBS – 1:</b> Drafting and Conveyance	2	3	25	75	100	2
7.	24UACVE1	<b>Part – IV:</b> Value Education	2	3	25	75	100	2
<b>TOTAL</b>			<b>30</b>	<b>Total Credits</b>			<b>24</b>	

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non –Major Elective

T – Theory

P – Practical

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Signature of the Chairman





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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCPC11	FINANCIAL ACCOUNTING	CORE – 1	5	-	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION

Introduction of basic concepts of accountancy to the learners.

### COURSE OBJECTIVES

- To understand the student's accounting concepts and conventions.
- To provide knowledge of double entry and single entry system.
- To prepare final accounts of trading concern.
- To rectify accounting errors.
- To charge different types of depreciations.

### 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	explain concepts and rules of book keeping	Upto K3
CO 2	understand double entry system and preparation of cash book	Upto K3
CO 3	explain the rules of final accounts of sole trading business.	Upto K3
CO 4	rectify the accounting errors.	Upto K3
CO 5	describe the methods of depreciation.	Upto K3

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



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### FINANCIAL ACCOUNTING

#### 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:

T.S.Reddy and A.Murthy, *Financial Accounting*, Margham Publications, Chennai – 600 017, 7<sup>th</sup> 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, 18<sup>th</sup> Revised Edition, 2014.
3. Dr. M.A. Arulanandam & Dr. K.S. Raman, *Advanced Accountancy* Himalaya Publications, New Delhi, 1<sup>st</sup> Edition 2015.

#### Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. G. CHINNA DURAI



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCPC12	BUSINESS LAW	CORE – 2	5	-	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

Introduction of legal context in business decision and educate the student in the context of business laws

### COURSE OBJECTIVES:

- To help students become proficient business leaders.
- To provide knowledge of the legal context in which business decisions are made.
- To educate the students about indemnity and concepts of guarantee.
- To impart knowledge about operations of Limited Liability of Partnership Act.
- To explain about the comprehend laws pertained to Intellectual Properties Rights.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge level (According to Blooms Taxonomy)
CO 1	identify various laws involved in business operations.	Upto K3
CO 2	apply basic principles of law pertaining to business.	Upto K3
CO 3	apply the knowledge of contract of indemnity, guarantee and its types.	Upto K3
CO 4	understand the operations of Limited Liability Partnership Act.	Upto K3
CO 5	understand about the comprehend provisions related to Intellectual Properties Rights.	Upto K3

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



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### BUSINESS LAWS

#### UNIT – I: INDIAN CONTRACT ACT 1872

Contract: Meaning - Definition– Classification of Contracts, Essential Elements of Contract – Discharge of Contracts – Remedies for Breach of Contracts. E- Contract Meaning– Definition – Essential Elements of E- Contract – Types of E-Contracts.

#### UNIT – II: CONTRACT OF INDEMNITY AND GUARANTEE

Contract of Indemnity: Meaning – Definition– Scope of Contract of Indemnity- Rights of the indemnity holder. Contract of Guarantee: Meaning – Definition – Essential elements of Contract of Guarantee – Kinds of Guarantee- Revocation of Guarantee – Discharge of Surety.

#### UNIT – III: SALE OF GOODS 1930

Sale of Goods – Meaning – Definition – Sale and Agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller –Rights of Unpaid Seller – Doctrine of Caveat Emptor – Auction Sale.

#### UNIT – IV: LIMITED LIABILITY PARTNERSHIP ACT, 2008 (LLP)

Salient Features of LLP, Difference between LLP, Partnership and Company - LLP Agreement - Nature of LLP- Partners and Designated Partners - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners - Conversion to LLP, Winding Up and Dissolution.

#### UNIT – V: LAW RELATING TO INTELLECTUAL PROPERTY

Provisions Relating to Patents, Trademarks and Copyrights - Overview of Laws Relating to other Intellectual Property Rights - Enforcement of Intellectual Property Rights

#### TEXT BOOKS:

1. Kapoor N.D. *Business Law*. New Delhi: Sultan Chand & Sons, 2019.
2. Pillai N.P.N., Bhagavathy, *Legal Aspects of Business*, New Delhi, S. Chand, 2013

#### REFERENCE BOOKS:

1. Tulsian, P.C, *Business Law*, Tata McGraw Hill, New Delhi.
2. Sharma, J.P., and Kanojia, Sunaina. *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
3. Chadha, P.R, *Business Law*, Galgotia Publishing Company, New Delhi
4. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.

#### DIGITAL TOOLS:

1. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>
2. [https://www.icai.org/post.html?post\\_id=15532](https://www.icai.org/post.html?post_id=15532)
3. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper6-New.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper6-New.pdf)
4. [www.legalservicesindia.com](http://www.legalservicesindia.com) , [www.indilaw.com](http://www.indilaw.com) , [www.amritt.com](http://www.amritt.com)
5. [www.niscair.res.in](http://www.niscair.res.in)

#### Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. K. SUBBULAKSHMI



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

## B.Com. CORPORATE SECRETARYSHIP – SYLLABUS

(Under CBCS based on OBE)(For those admitted during 2024 – 2025 and after)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCPA11	CORPORATE MANAGEMENT	ALLIED – 1	4	-	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

Introduction of management concepts and understanding human resource management to the student.

### COURSE OBJECTIVES:

- To understand the management concepts and levels
- To explain the functions, procedures and decision-making process of the management
- To provide the fundamental understanding of Human Resource Management
- To familiarize with the concepts and methods of training and performance appraisal
- 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)
CO 1	understand the basic concepts of management	Upto K3
CO 2	comprehend the significant of management in today's world.	Upto K3
CO 3	discuss the practice to apply management concepts in corporate environment.	Upto K3
CO 4	understand the basics of HRM.	Upto K3
CO 5	apply the concepts of corporate management and the factors for effective governance.	Upto K3

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



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### CORPORATE MANAGEMENT

#### UNIT – I: INTRODUCTION TO MANAGEMENT FOR CORPORATES

Management: Concept - Definition - Role and Functions of a 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

#### TEXT BOOKS:

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

#### REFERENCE BOOKS:

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 McGraw Hill, New Delhi.

#### DIGITAL TOOLS:

1. [https://www.managementstudyguide.com/what\\_is\\_management.html](https://www.managementstudyguide.com/what_is_management.html)
2. <https://iedunote.com/planning-nature-importance-types>
3. <https://creately.com/blog/diagrams/types-of-organizational-charts>
4. [https://www.managementstudyguide.com/delegation\\_of\\_authority.html](https://www.managementstudyguide.com/delegation_of_authority.html)
5. <https://www.managementstudyguide.com/coordination.html>

#### 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  
**COURSE DESIGNERS: Dr. K. G. NALINA & Prof. P. PANDIYARAJAN**



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCPS11	DRAFTING AND CONVEYANCE	SBS – 1	-	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

Introduction of drafting the agreements such as MOA, AOA, trust deeds etc.,

### COURSE OBJECTIVES:

- To understand the principles and rules of drafting
- To draft the agreements like MOA, AOA etc.,
- To understand the deeds of Mortgages, Charges and Pledges
- To draft petitions and applications
- To explain the Conveyancing and Object of Conveyancing of trust deeds

### 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 principles, rules of drafting words to the students	Upto K3
CO 2	draft the Agreements in Business such as MOA, AOA etc.,	Upto K3
CO 3	explain the students about the Deeds of Mortgages, Charges and Pledges.	Upto K3
CO 4	draft of other Documents like Petitions and applications to the students	Upto K3
CO 5	explain the Conveyancing and Object of Conveyancing of trust deeds	Upto K3

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



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### DRAFTING AND CONVEYANCE

#### UNIT – I: INTRODUCTION TO DRAFTING

Drafting: Concept – General Principles of drafting: Rules for drafting – Use of appropriate words and expressions - Aids to clarity and accuracy.

#### UNIT – II: DRAFTING OF AGREEMENT IN BUSINESS

Drafting of Agreements in Business – Partnership Deed – Memorandum and Articles of association and Collaboration agreements

#### UNIT – III: DRAFTING OF MORTGAGES, CHARGES AND PLEDGES

Deeds of Mortgages, Charges and Pledges – Different types of mortgage deeds – Deeds of further charge in mortgaged property – Mortgage by deposit of title deeds – Deeds of floating charges.

#### UNIT – IV: DRAFTING OF OTHER DOCUMENTS

Drafting of other Documents, Petitions and Applications Drafting of applications and petitions to public financial institutions, appellate authorities under taxation and other corporate legislations

#### UNIT – V: CONVEYANCING

Conveyancing – Object of Conveyancing – Drafting of Various Agreements including Trust deed, Partnership, Drafting of Writs, Collaboration Agreements, E- Contracts.

#### TEXT BOOKS:

1. G.M. Kothari and Arvind G. Kothari: *Drafting, Conveyancing and Pleadings*, N.M.Tripathi (P.) Ltd., Bombay.
2. Dr. J.C. Verma: *Commercial Drafting; Conveyancing*, Bharat Law House, New Delhi.

#### REFERENCE BOOKS:

*ICSI Study Material*, Drafting, Appearances and Pleadings

#### Mapping of CO with PSO

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

3. Advanced Application    2. Intermediate Development    1. Introductory Level  
**COURSE DESIGNER: Dr. K. G. NALINA**





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### COURSE STRUCTURE – II SEMESTER

S. No.	Course Code	Course Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.	24UACT21	<b>Part – I: Tamil –</b> பொதுத் தமிழ் – II	6	3	25	75	100	3
	24UACH21	<b>Hindi –</b> General Hindi – II						
	24UACS21	<b>Sanskrit –</b> Prose, Grammar and History of Sanskrit Literature						
2.	24UACE21	<b>Part – II: English –</b> General English – II	6	3	25	75	100	3
3.	24UCPC21	<b>Part – III: Core – 3:</b> Advanced Financial Accounting	5	3	25	75	100	5
4.	24UCPC22	<b>Part – III: Core – 4:</b> Industrial Law	5	3	25	75	100	5
5.	24UCPA21	<b>Part – III: Allied – 2:</b> Banking Theory, Law and Practice	4	3	25	75	100	4
6.	24UCPSP1	<b>Part – IV: SBS – 1:</b> Everyday Banking	2	3	40	60	100	2
7.	24UACES1	<b>Part – IV:</b> Environmental Studies	2	3	25	75	100	2
<b>TOTAL</b>			<b>30</b>	<b>Total Credits</b>			<b>24</b>	

**CA** – Class Assessment (Internal)

**SE** – Summative Examination

**SBS** – Skill Based Subject

**NME** – Non –Major Elective

**T** – Theory

**P** – Practical



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## B.Com. CORPORATE SECRETARYSHIP – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCPC21	ADVANCED FINANCIAL ACCOUNTING	CORE – 3	5	-	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### COURSE DESCRIPTION:

This Course talks about the concepts of Single entry system, bills of exchange, calculation of average due date and accounts of non- profit organization.

### COURSE OBJECTIVES:

- To understand the Single entry system and its methods.
- To acquire the knowledge of self-balancing system.
- To educate the students about bill of exchange.
- To find out Average due date and account current.
- To prepare final account of non-profit organization.

### COURSE OUTCOMES (CO):

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

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

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



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## B.Com. CORPORATE SECRETARYSHIP – SYLLABUS

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### ADVANCED FINANCIAL ACCOUNTING

#### 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

T.S. Reddy and A. Murthy, *Financial Accounting*, Margham Publications, Chennai – 600 017, 7<sup>th</sup> 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, 18<sup>th</sup> Revised Edition, 2014.
3. Dr. M.A. Arulanandam & Dr. K.S. Raman, *Advanced Accountancy* Himalaya Publications, New Delhi, 1<sup>st</sup> Edition 2015.

#### **Mapping of CO with PSO**

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

3. Advanced Application    2. Intermediate Development    1. Introductory Level  
**COURSE DESIGNER: Dr. G. CHINNA DURAI**



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## B.Com. CORPORATE SECRETARYSHIP – SYLLABUS

(Under CBCS based on OBE)(For those admitted during 2024 – 2025 and after)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCPC22	INDUSTRIAL LAW	CORE – 4	5	-	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>

### COURSE DESCRIPTION:

This Course describes Factories Act, Industrial Disputes act, Workmen Compensation Act, ESI and EPF

### COURSE OBJECTIVES:

- To acquire knowledge on Factories Act 1948
- To learn the provisions of Industrial Disputes Act 1947
- To understand the Workmen Compensation Act 1923
- To gain knowledge on Employee State Insurance Act 1948
- To gain fundamental knowledge of Employee Provident fund Act

### 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	apply the provisions of Factories Act learned	Upto K3
CO 2	identify the industrial Disputes based on the Act and find solutions and plan strategically	Upto K3
CO 3	exhibit the knowledge on compensation related to workmen	Upto K3
CO 4	apply Employee State Insurance Act 1948	Upto K3
CO 5	calculate PF using the provisions of the Act	Upto K3

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



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### INDUSTRIAL LAW

#### UNIT – I: FACTORIES ACT 1948

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

#### UNIT – II: INDUSTRIAL DISPUTES ACT 1947 (12 Hours)

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

#### UNIT – III: THE WORKMEN COMPENSATION ACT 1923

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation- Notice & Claim – Medical Examination – Obligations & Rights of Employers & Employees – Schedules to the Act

#### UNIT – IV: EMPLOYEES STATE INSURANCE ACT 1948

Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits-penalties for false claims

#### UNIT – V: EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT, 1952

Objects - definition- provident fund schemes- contribution and recovery – penalties and offences

#### TEXT BOOKS:

1. N.D.Kapoor – *Industrial Laws*, Sultan Chand & Sons, New Delhi.
2. Dr.M.R.Sreenivasan & C.D.Balaji - *Industrial Laws & Public Relations*, MarghamPublications, Chennai.
3. B.Nandha Kumar, *Industrial Laws*, Vijay Nichole Prints, Chennai.
4. S.Thothadri & Vijayalakshmi.M, *IK International Publishing House Pvt Lt*

#### REFERENCE BOOK:

P.C.Tripathi – *Industrial Laws*, Sultan Chand & Sons, New Delhi

#### DIGITAL TOOL:

<https://labourlawreporter.com/>

#### Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. K. SUBBULAKSHMI



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCPA21	BANKING THEORY, LAW AND PRACTICE	ALLIED – 2	4	-	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This Course introduces E banking concepts.

### COURSE OBJECTIVES:

To make the students

- understand about the definition of e banking
- understand about the ATM, CDM and fund transfer
- become familiar with the concept of internet banking and net banking
- understand the NEFT,RTGS and IMPS
- understand the SFMS and RAS cyber crime

### 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 definition, features and use of information technology to banking company	Upto K3
CO 2	explain the meaning of ATM and its Characters and Functions	Upto K3
CO 3	become familiar about the Internet Banking, World Wide Web, Net banking account opening	Upto K3
CO 4	explain about the National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS) and RTGS transactions	Upto K3
CO 5	explain the Security features SFMS: formats of SFMS and RAS: requirements of RAS – application – security features of RAS	Upto K3

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



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### BANKING THEORY, LAW AND PRACTICE

#### UNIT – I:

E-Banking: Introduction – Meaning – Definition – Features – use of information technology to banking company – E-Banking channels: Automatic Teller Machine – Internet Banking – Tele banking – Mobile banking – IFSC Number.

#### UNIT – II:

ATM: Meaning – Characters – Features – Functions – service available from ATM – Cash Deposit – Cash Withdraw – loan enquiry – Last few transactions – Balance – fund transfer – ticket booking – payments – ATM card – Pin Number.

#### UNIT – III:

Internet Banking: Introduction – World Wide Web – Net banking account opening – Username and Password – secrecy of maintaining One Time Password – Net Banking Services – Fund Transfer – Make Payment.

#### UNIT – IV:

National Electronic Fund Transfer (NEFT): Introduction – Meaning – Functions – services. Real Time Gross Settlement (RTGS): Introduction – Meaning – Functions – Service infrastructure requirement – RTGS transactions.

#### UNIT – V:

Security features SFMS: formats of SFMS – SFMS transaction – security aspects – RAS: requirements of RAS – application – security features of RAS – IT Act: legal status – electronic records Cyber-crime and law.

#### TEXT BOOKS:

1. *Meaning with Information* by H. Jerome Lenter
2. *Computer information Technology*. Global business by Puri and Vidin Puri

#### REFERENCE BOOKS:

1. *Fundamentals of data base systems* by Jerome Lenter, Pearson
2. *An introduction to Information Technology* by Dr. Srinivasa Vallabhan, Sultan Chand & Sons
3. *Law of Information Technology* by D.P. Mittal, Tax Man, E-Markets, Macmillan 2007

#### DIGITAL TOOLS:

1. [https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004160626023624Rajiv\\_maheshwari\\_App\\_E\\_Banking.pdf](https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004160626023624Rajiv_maheshwari_App_E_Banking.pdf)
2. <https://unacademy.com/content/bank-exam/study-material/general-awareness/a-brief-guide-to-e-banking-and-its-merits/>

#### Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. K. G. NALINA



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCPSP1	EVERYDAY BANKING	SBS – 2	-	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	40	60	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### COURSE DESCRIPTION:

This course is designed to understand how to use and fill up different forms available in the bank.

### COURSE OBJECTIVES:

#### To make the students

- know and use the form available in the bank
- know about the practical banking
- gain knowledge of filling up of pay-in-slips, nomination forms, ATM card, requisition forms and KYC forms.
- knowledge about specimen of fixed deposit receipt, demand draft, return memo, housing loan application form and Cheque.
- acquire knowledge about format of guarantee, railway receipts, lorry receipts and bank balance sheet.

### 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	know and use the forms available in the bank	Upto K3
CO 2	know about the practical work	Upto K3
CO 3	gain knowledge of filling up of various form	Upto K3
CO 4	knowledge about the specimen of fixed deposit receipt demand draft	Upto K3
CO 5	knowledge about format of guarantee, railway receipts, lorry receipts and bank balance sheet	Upto K3

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





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### **EVERYDAY BANKING**

1. Chart of Organisation structure of R.B.I and a Modern Bank
2. List of Nationalised Banks
3. Procedure for opening of a bank account–Documents required
4. Filling up of common account opening form
5. List out the special types of customers
6. Filling up of cash withdrawal form
7. Filling up of pay in slip for cash deposit/cheque deposit and loan remittances, Filling up of online transaction application form
8. Filling up of Nomination form
9. Filling up of KYC form
10. Filling up of ATM card requisition form
11. Specimen of Fixed Deposit Receipt
12. Specimen of safe custody deposit receipt
13. Specimen of Demand Draft and Bankers Cheque
14. Specimen of Return memo
15. Specimen of a cheque
16. Specimen of loan application form for housing, vehicle and education
17. Drawing up of promissory note
18. Model of Bill of exchange
19. Model of Letter of credit
20. Forms of Letter of credit
21. List of Bank charges
22. List of ATM charges
23. Specimen of debit card and credit card
24. Model Pass book
25. Model of statement of account given to customers
26. Format of Guarantee
27. Format of Railway Receipt and Lorry Receipt
28. Specimen of Bank Balance sheet
29. Currency of different Countries
30. Exchange value of foreign currencies



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### TEXT BOOK:

Sundaram S. M (2014), *Banking Theory Law and Practice*, Sree Meenakshi Publications, Karaikudi.

### DIGITAL TOOL:

<https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>

The report submitted will be evaluated as follows:

Report submitting	40 marks
Viva voce	60 marks
Total marks	100 Marks

- 40% of the aggregate (Report evaluation + Viva voce) is passing minimum.
- No separate pass minimum for the viva-voce examination.

### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. K. G. NALINA**