



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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

## **B.Com. – SYLLABUS**

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

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### **ABOUT THE DEPARTMENT**

The Department of Commerce has been an integral part of the college since its establishment in 1967. Over the past 50 years, it has maintained an active and vibrant presence, having a commendable track record. The Department is staffed by a dedicated team of 13 members, all holding doctorate degrees and specialised in various areas of commerce. In 2005, the Department achieved the status of a full-time Research Centre with the introduction of a Ph.D. programme. Currently, the Department offers programmes in B.Com., M.Com., and Ph.D. The primary goal of the Department is to produce socially responsible graduates equipped with individual talents and skills to meet both national and 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.
- Development of personality.



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### GRADUATE ATTRIBUTES

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



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### PROGRAMME EDUCATIONAL OBJECTIVES(PEOs)

The Commerce Graduates of the Sourashtra College will

PEO 1	gain a thorough knowledge in the fundamentals of Commerce and Finance.
PEO 2	exercise Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics.
PEO 3	excel in contemporary knowledge of business and developing inclination towards lifelong learning.
PEO 4	demonstrate knowledge in setting up a computerized set of accounting books.
PEO 5	acquire knowledge and aptitude skills to face the competitive exams.
PEO 6	analyse and interpret financial transactions and events

### 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 Programme, the students are expected /will be able to

<b>PSO 1</b>	be eligible for higher studies such as M.Com, MCA, MBA, ACS, CMA and CA
<b>PSO 2</b>	be employable in educational institutions and Banking sectors.
<b>PSO 3</b>	apply the concepts and techniques in commerce.
<b>PSO 4</b>	be proficient in entrepreneurship.
<b>PSO 5</b>	embark on new venture and initiatives with critical thinking and desire for more continuous learning focusing of life skills.
<b>PSO 6</b>	make use of knowledge, skill and attitude in their career opportunities.

### DISTRIBUTION OF CREDITS (UG PROGRAMME)

PART	SEM	COURSES	NO. OF COURSES	HOURS	CREDITS	TOTAL CREDITS
I	I-IV	LANGUAGE	2	6	3	6
II	I-IV	ENGLISH	2	6	3	6
III	I-VI	CORE	17	5-6	4-5	79
III	I-IV	ALLIED	4	4	4	16
III	V-VI	ELECTIVE	3	5	4	12
IV	I-IV	SKILL BASED SUBJECT	6	2	2	12
IV	I	VALUE EDUCATION	1	2	2	2
IV	I	ENVIRONMENTAL STUDIES	1	2	2	2
IV	III, IV	NON MAJOR ELECTIVE	2	2	2	4
V	IV	EXTENSION ACTIVITY	1	0	1	1
	V	SELF – STUDY (SOFT SKILLS)	1	0	0	0
	VI	SELF –STUDY (G.K. (ONLINE))	1	0	0	0
<b>TOTAL</b>						<b>140</b>
<b>ANY ONLINE COURSES IN SWAYAM PORTAL</b>						



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### BACHELOR OF COMMERCE – COURSE STRUCTURE

#### SEMESTER – I

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	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						
	24UACA11	வணிகக் கடிதங்கள்						
2.	24UACE11	<b>Part – II: English –</b> General English – I	6	3	25	75	100	3
3.	24UCEC11	<b>Part – III: Core – 1:</b> Financial Accounting – I*	5	3	25	75	100	4
4.	24UCEC12	<b>Part – III: Core – 2:</b> Principles of Management	5	3	25	75	100	4
5.	24UCEA11	<b>Part – III: Allied – 1:</b> Business Economics	6	3	25	75	100	4
6.	24UACVE1	<b>Part – IV:</b> Value Education	2	3	25	75	100	2
		<b>TOTAL</b>	30		600			20

#### SEMESTER – II

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	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						
	24UACA21	அலுவலக மேலாண்மை						
2.	24UACE21	<b>Part – II: English –</b> General English – II	6	3	25	75	100	3
3.	24UCEC21	<b>Part – III: Core – 3:</b> Financial Accounting –II*	5	3	25	75	100	4
4.	24UCEC22	<b>Part – III: Core – 4:</b> Banking Theory Law & Practice	5	3	25	75	100	4
5.	24UCEA21	<b>Part – III: Allied – 2:</b> Economic Development of India	6	3	25	75	100	4
6.	24UACES1	<b>Part – IV:</b> Environmental Studies	2	3	25	75	100	2
		<b>TOTAL</b>	30				600	20

\*Common to B.Com and B.Com (CA)

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 Marks	Credits
1.		<b>Part – III: Core – 5:</b> Financial Accounting – III*	6	3	25	75	100	5
2.		<b>Part – III: Core – 6:</b> Business Statistics*	6	3	25	75	100	5
3.		<b>Part – III: Core – 7:</b> <b>Practical – I:</b> MS – Office Lab	6	3	40	60	100	4
4.		<b>Part – III: Allied – 3:</b> Promotional Marketing*	6	3	25	75	100	4
5.		<b>Part – IV: SBS – 1:</b> Auditing*	2	3	25	75	100	2
6.		<b>Part – IV: SBS – 2:</b> <b>Practical – II:</b> Banking Practical	2	2	40	60	100	2
7.		<b>Part – IV: NME – 1:</b> Salesmanship / Business Organization – I	2	3	25	75	100	2
<b>TOTAL</b>			<b>30</b>				<b>700</b>	<b>24</b>

### SEMESTER – IV

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.		<b>Part – III: Core – 8:</b> Financial Accounting – IV*	6	3	25	75	100	5
2.		<b>Part – III: Core – 9:</b> Business Mathematics*	6	3	25	75	100	5
3.		<b>Part – III: Core – 10:</b> Human Resource Management*	6	3	40	60	100	4
4.		<b>Part – III: Allied – 4:</b> Entrepreneurship*	6	3	25	75	100	4
5.		<b>Part – IV: SBS – 3:</b> Goods & Services Tax	2	3	25	75	100	2
6.		<b>Part – IV: SBS – 4:</b> <b>Practical – III:</b> Commerce Practical*	2	2	40	60	100	2
7.		<b>Part – IV: NME – 2:</b> Advertising /Business Organization – II	2	3	25	75	100	2
8.		<b>Part – V:</b> Extension Activities	–	–	–	–	100	1
<b>TOTAL</b>			<b>30</b>				<b>800</b>	<b>25</b>

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### SEMESTER – V

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.		<b>Part – III: Core – 11:</b> Corporate Accounting – I*	6	3	25	75	100	5
2.		<b>Part – III: Core – 12:</b> Income Tax Law & Practices – I *	6	3	25	75	100	5
3.		<b>Part – III: Core – 13:</b> Cost Accounting	6	3	25	75	100	5
4.		<b>Part – III: Core – 14:</b> Environment of Business	5	3	25	75	100	5
5.	<b>Part – III: Elective – 1**:</b>		5	3	25	75	100	4
		Business Legislation – I*						
		Industrial Organisation*						
		E – Banking*						
6.		<b>Part – IV: SBS – 5:</b> Company Organisation	2	3	25	75	100	2
7.		Soft Skills (Self–Study)	–	–	–	–	100	–
<b>TOTAL</b>			<b>30</b>				<b>700</b>	<b>26</b>

### SEMESTER – VI

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.		<b>Part – III: Core – 15 :</b> Corporate Accounting – II*	6	3	25	75	100	5
2.		<b>Part – III: Core – 16 :</b> Income Tax Law & Practices – II*	6	3	25	75	100	5
3.		<b>Part – III: Core – 17 :</b> Management Accounting	6	3	25	75	100	5
4.	<b>Part – III: Elective – 2**:</b>		5	3	25	75	100	4
		Business Legislation – II*						
		Company Law*						
		Principles of Insurance *						
5.	<b>Part – III: Elective – 3**:</b>		5	3	25	75	100	4
		Financial Markets and Services						
		Capital Markets						
		Consumer Rights and Education						
6.		<b>Part – IV: SBS – 6:</b> Accounting Software – Tally	2	3	25	75	100	2
7.		General Knowledge (Self–Study)	–	–	–	–	100	–
<b>TOTAL</b>			<b>30</b>				<b>700</b>	<b>25</b>

\*\*One elective course to be chosen from THREE courses

\*Common to B.Com and B.Com (CA)

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### COURSE STRUCTURE – I SEMESTER

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	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 – Poetry,</b> Grammar and History of Sanskrit Literature						
	24UACA11	வணிகக் கடிதங்கள்						
2.	24UACE11	<b>Part – II: English –</b> General English – I	6	3	25	75	100	3
3.	24UCEC11	<b>Part – III: Core – 1:</b> Financial Accounting – I*	5	3	25	75	100	4
4.	24UCEC12	<b>Part – III: Core – 2:</b> Principles of Management	5	3	25	75	100	4
5.	24UCEA11	<b>Part – III: Allied – 1:</b> Business Economics	6	3	25	75	100	4
6.	24UACVE1	<b>Part – IV:</b> Value Education	2	3	25	75	100	2
		<b>TOTAL</b>	<b>30</b>		<b>600</b>	<b>20</b>		<b>20</b>

\*Common to B.Com and B.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non –Major Elective

T – Theory

P – Practical

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UACA11	வணிகக் கடிதங்கள்	PART – I	6	–	3

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"/>

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 கூறதல். வியாபாரக் கடிதங்களில் தொடங்கி வணிகக் கடிதங்கள், வங்கிக்கடிதங்கள் மற்றும் சுற்றுக்கடிதங்கள் வரை தயார் செய்தல் மற்றும் வேலை வேண்டி விண்ணப்பங்களும், பத்திரிக்கை ஆசிரியருக்கு கடிதங்கள் எழுதி பழகுதல்.

**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	வணிகக் கடிதத்தின் நோக்கத்தையும் அவற்றின் கூறுகள், பொதுவான அம்சங்கள் மற்றும் படிவத்தை அறிந்து கொள்ளுதல்.	Upto K3
CO 2	வியாபாரத்திற்கு தேவையான முனைவுக் கடிதங்கள், விலைப்புள்ளிகள், ஆணையுறுக்கள் மற்றும் சரக்கு பெற்றுக் கொண்டதை போன்ற அனைத்து வகையான கடிதங்கள் மூலம் தெரிந்து கொள்ளுதல்	Upto K3
CO 3	விசாரணைக் கடிதங்களில் தொடங்கி புகார்கள் சரிகட்டுதல்கள், நிலுவைத்தொகை, வசூல் மற்றும் கணக்கை நேர் செய்தல் வரை கடிதங்களை எழுதிப் பழகுதல்.	Upto K3
CO 4	சுற்றுக் கடிதங்கள் தயார் செய்தல் மற்றும் அரசு, பொதுசேவை அமைப்பு சார்ந்தவை வரைதல்	Upto K3
CO 5	வேலை வாய்ப்பிற்கான கடிதங்கள் மற்றும் பத்திரிக்கை ஆசிரியருக்கு மடல்கள் பயன்படும் வகையில் இப்பாடம் அமைந்துள்ளது.	Upto K3

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

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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. ஆணையறுக்கள் – ஆணைகளை நிறைவேற்றுவதில் – 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

### TEXT BOOK:

*வணிகத் தகவல் தொடர்பு* – ஐ.ச. ராதா – பிரசன்னா பப்ளிக்கேசன்

### REFERENCE BOOKS:

1. வணிகக் கடிதங்கள் – Dr. K. அன்பழகன் & S. ராமர் – மெட்ரிக் இந்தியா பப்ளிக்கேசன்
2. வணிகக் கடிதங்கள் – Dr. E. முருகேசன் & V. ராமர் – எம். எம். பப்ளிக்கேசன்

### DIGITAL TOOLS:

1. <https://www.gacwrmd.in/learning/Commerce/vaniga%20kadithangal1.pdf>
2. <https://www.toppr.com/guides/business-communication-and-ethics/business-correspondence/sales-correspondence/>
3. <https://byjus.com/english/enquiry-letter/>
4. <https://entri.app/blog/enquiry-letter-format/>

### Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. K. R. KAVITHA

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

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI – 625004

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## B.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEC11	FINANCIAL ACCOUNTING – I	CORE - 1	5	–	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:

This course gives in–depth knowledge in basic accounting process as well as preparation of final accounts, rectification and various depreciation methods.

### COURSE OBJECTIVES:

This course imparts working knowledge of the principles and procedure of accounting and

- enable the students to gain knowledge of preparation of journal and ledger.
- enable the students to understand the concept of double entry system of book keeping and preparation of subsidiary books.
- make the students to have an exposure on preparation of Final accounts with simple adjustments.
- help the students to acquire working knowledge of locating the errors and rectifying the errors.
- the students recognize the concept of depreciation and working knowledge of various methods of depreciation.

### 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 preparation of Journal and Ledger.	Upto K3
CO 2	prepare the Single, Double, Triple column cash book and Petty cash book as well as Trial balance.	Upto K3
CO 3	acquire the knowledge of preparation of final accounts.	Upto K3
CO 4	locate the errors in the transactions by applying the types of errors.	Upto K3
CO 5	acquire knowledge about application of methods of depreciation.	Upto K3

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

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

Signature of the Chairman



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## B.Com. – SYLLABUS

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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 Golden 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, Journal Proper

**Trial balance:** Purpose of Trial Balance – Suspense Account – Preparation of Trial Balance

#### UNIT – III:

Final accounts of sole trading concerns – Adjustments – trading account – profit and loss account and balance sheet.

#### UNIT – IV:

Errors and rectification of errors: 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 and Annuity method.

**Question Paper pattern: 75% Problems and 25% 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.

#### DIGITAL TOOLS:

1. <https://bookkeepers.com/bookkeeping-basics/>
2. <https://www.investopedia.com/terms/d/double-entry.asp>
3. <https://www.toppr.com/guides/accounting-and-auditing/preparation-of-final-accounts-of-sole-proprietor/>
4. <https://www.investopedia.com/terms/d/depreciation.asp>

#### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. G. G. BHUVANESHWARI**



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## B.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC12	PRINCIPLES OF MANAGEMENT	CORE – 2	5	–	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:

This course gives in–depth knowledge in all the importance areas of management which includes planning, organizing and staffing.

### COURSE OBJECTIVES:

#### To make the students

- 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 (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 basic concepts of management and also explain the roles and responsibilities of managers.	Upto K3
CO 2	gain the knowledge in planning, techniques of planning and apply the skills necessary for carrying out effective management	Upto K3
CO 3	acquire the knowledge of organizational structure, Formal and informal organization and Factors influencing span of management.	Upto K3
CO 4	understand the basic concepts of staffing, selection and Direction.	Upto K3
CO 5	understand motivation techniques and leadership qualities.	Upto K3

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



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### PRINCIPLES OF MANAGEMENT

#### UNIT – I: MANAGEMENT

Meaning – definitions – nature and scope – Levels of management – Roles of a Manager – Manager Skills – Elements of Management – General Principles of Management – Evolution of management thoughts and approaches

#### UNIT – II: PLANNING

Meaning – Definition – Nature – importance – Limitations – Classification of Plans – steps in planning – Management by Objective (MBO) – Merits – Demerits.

**Decision Making:** Meaning – Definition – Characteristics of Decision Making – Steps in Decision Making.

#### UNIT – III: ORGANIZING

Meaning – Definitions – Process of Organization – Importance of organization – Formal and informal organization –organization structure, organization chart – types of organization – span of management – Factors influencing span of management (Supervision).

#### UNIT – IV: STAFFING

Meaning – Sources of Recruitment – Internal and External – Stages involved in Selection of Candidates. **Directing:** Meaning – Characteristics – Importance – Principles of directing.

#### UNIT – V: MOTIVATION

Meaning – Nature and characteristics – Importance – Theories on motivation – Maslow's Need Hierarchy Theory – McGregor's X and Y Theories – **Leadership:** Meaning – Qualities of a Leader – Functions of a Leader.

#### TEXT BOOK:

J. Jeyasankar, *Principles of Management*, Margham Publications, Chennai (2012).

#### REFERENCE BOOKS:

1. Prasad L. M, *Principles and Practice of Management*, Sultan Chand and Sons, New Delhi (2021)
2. Sharma R.K, Shashi K. Gupta and Rahul Sharma, *Principles and Practice of Management*, Kalyani Publishers, New Delhi (2023)

#### DIGITAL TOOLS:

1. <https://byjus.com/commerce/henri-fayol-14-principles-of-management/>
2. <https://open.lib.umn.edu/principlesmanagement/chapter/1-5-planning-organizing-leading-and-controlling-2/>
3. [https://managementstudyguide.com/organizing\\_principles.htm](https://managementstudyguide.com/organizing_principles.htm)
4. <https://ebooks.inflibnet.ac.in/mgmt05/chapter/167/>
5. <https://ecampusontario.pressbooks.pub/leadershipandmanagement/chapter/7-8-motivation/>

#### Mapping of CO with PSO

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

3. Advanced Application    2. Intermediate Development    1. Introductory Level  
COURSE DESIGNER: Dr. T. P. RAMPRASAD



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## B.Com. – SYLLABUS

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### COURSE STRUCTURE – II SEMESTER

S. No	Course Code	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	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						
	24UACA21	அலுவலக மேலாண்மை						
2.	24UACE21	<b>Part – II: English –</b> General English – II	6	3	25	75	100	3
3.	24UCEC21	<b>Part – III:</b> <b>Core – 3:</b> Financial Accounting – II*	5	3	25	75	100	4
4.	24UCEC22	<b>Part – III:</b> <b>Core – 4:</b> Banking Theory, Law & Practice	5	3	25	75	100	4
5.	24UCEA21	<b>Part – III:</b> <b>Allied – 2:</b> Economic Development of India	6	3	25	75	100	4
6.	24UACES1	<b>Part – IV:</b> Environmental Studies	2	3	25	75	100	2
		<b>TOTAL</b>	<b>30</b>				<b>600</b>	<b>20</b>

\*Common to B.Com and B.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non –Major Elective

T – Theory

P – Practical

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UACA21	அலுவலக மேலாண்மை	PART-I	6	-	3

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"/>

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

**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	அலுவலக மற்றும் நவீன அலுவலகத்தின் மேலாண்மையின் செயல்பாடுகள் அதன் முக்கியத்துவத்தை அறிய செய்தல்	Upto K3
CO 2	பணியின் சூழ்நிலைகளையும் மற்றும் தபால்களை கையாளுதல் பழக்கப்படுத்தல்	Upto K3
CO 3	அலுவலக கோப்பை இடுதல் அவற்றின் அம்சங்கள் மற்றும் பராமரித்தல்	Upto K3
CO 4	இயந்திரங்களை கையாளுதல், பராமரித்தல் மற்றும் அதன் அடிப்படைப் கோட்பாடுகளை அறிய செய்தல்	Upto K3
CO 5	அலுவலக அறிக்கைகள் அவற்றின் முக்கியத்துவம், வகைகள், செயலாக்கம் கற்க செய்தல்	Upto K3

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



# SOURASHTRA COLLEGE, MADURAI – 625004

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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

பணிக்கேற்ற 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

### **TEXT BOOK:**

**அலுவலக மேலாண்மை** – Dr. ராதா – பிரசன்னா பப்ளிகேஷன்

### **REFERENCE BOOKS:**

1. **அலுவலக முறைகள்** எ.எம். சுந்தரம் – மீனாட்சி பப்ளிகேஷன்
2. **Office Management** – S. Kathiresan & Dr. V. Radha – Prasanna Publishers & Distributors, 2019
3. **Office Management** – R.K. Chopra – Himalaya Publishing House

### **DIGITAL TOOLS:**

1. <https://www.twi-global.com/technical-knowledge/faqs/what-is-material-management>
2. <https://www.himpub.com/documents/chapter871.pdf>

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

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

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

**COURSE DESIGNER: Dr. K. R. KAVITHA**

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

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – 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
24UCEC21	FINANCIAL ACCOUNTING – II	CORE – 3	5	–	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 gives in-depth knowledge in single entry system, non-trading organization as well as account current and average due date.

### COURSE OBJECTIVES:

This course imparts the knowledge of the accounting and their applications and

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

### 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 concepts and application of methods in single entry system.	Upto K3
CO 2	acquire the knowledge of preparation of self balancing system.	Upto K3
CO 3	gain the preparation of bills of exchange.	Upto K3
CO 4	use the calculation of interest in account current and average due date.	Upto K3
CO 5	apply the preparation of receipts and payment accounts and income and expenditure account.	Upto K3

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



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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.

**NOTE: Question Paper pattern: 75% Problems and 25% 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.

#### DIGITAL TOOLS:

1. <https://cleartax.in/s/single-entry-system-bookkeeping>
2. <https://www.selfstudys.com/sitepdfs/YsoejPfUMEqvdGUFfzi>
3. <https://www.toppr.com/guides/principles-and-practice-of-accounting/bills-of-exchange-and-promissory-notes/journal-entry-for-bills-of-exchange/>
4. <https://www.deskera.com/blog/accounting-for-non-profit/#:~:text=The%20income%20statement%20of%20a,cash%20items%20such%20as%20depreciation.>

#### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. G. G. BHUVANESHWARI**

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

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEC22	BANKING THEORY, LAW AND PRACTICE	CORE – 4	5	-	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 explains various aspects of banking such as different bank accounts, negotiable instruments and also about collecting and paying banker.

### COURSE OBJECTIVES:

This course explains about the various concepts and dimensions of banking and

- describes the nature of present day banking in India.
- studies an insight on the nature of banking law and to know the procedure for making transactions in the banking institutions.
- recognizes to understand the dynamics of banking transactions of people.
- describes 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 Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the nature of present day banking in India.	Upto K3
CO 2	acquire the nature of banking law and to know the procedure for making transactions in the banking institutions.	Upto K3
CO 3	gain knowledge in the area of negotiable instruments.	Upto K3
CO 4	understand the meaning and importance of Paying and Collecting Banker	Upto K3
CO 5	understand the concepts of E-Banking	Upto K3

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



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### BANKING THEORY, LAW AND PRACTICE

#### UNIT – I: BANKING

Introduction – History – Banking structure in India – Modern Banking – Core Banking Solutions – Payment Banks – Small Banks – MUDRA Bank – Banker and Customer – Definition – Relationship between Banker and Customer – Special types of Customers

#### UNIT – II: TYPES OF BANK ACCOUNTS

Savings Account – Current Account – Resident Foreign Currency Account – Fixed Deposit Account – Flexi Deposit Account – Senior Citizen Deposit Account – Recurring Deposit Account – Steps in opening an account.

#### UNIT – III: NEGOTIABLE INSTRUMENTS

Meaning – Characteristics – Features – Types – Cheques – Promissory Note – Bill of Exchange. **Crossing:** Meaning – Types, **Endorsement:** Meaning – Types.

#### UNIT – IV: PAYING BANKER

Meaning – Precautions by a Paying banker – Dishonouring customer's cheque – Discharge of a paying banker. **Material Alteration:** Meaning – Statutory protection to paying banker. **Collecting Banker:** Meaning – Statutory protection to Collecting Banker

#### UNIT – V: E-BANKING

Meaning – Services – Internet Banking – Meaning – Advantages – Mechanics of Internet Banking – Services – Mobile Banking – Features – Services.

#### TEXT BOOK:

Gurusamy S, *Banking Theory, Law & Practice*, Vijay Nichole Imprints Private Limited, Chennai (2022).

#### REFERENCE BOOKS:

1. Gorden E and Natarajan K, *Banking Theory and Practice*, Himalaya Publication House Pvt Ltd, Mumbai (2016).
2. Maheswari S.N and Maheswari S.K, *Banking Theory and Practice*, Kalyani Publishers, New Delhi (2014).

#### DIGITAL TOOLS:

1. [https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20(2).pdf)
2. <https://byjus.com/govt-exams/types-of-bank-accounts/>
3. <https://www.investopedia.com/terms/n/negotiable-instrument.asp#:~:text=Key%20Takeaways-,A%20negotiable%20instrument%20is%20a%20signed%20document%20that%20promises%20a,money%20orders%2C%20and%20promissory%20notes.>
4. <https://unacademy.com/content/bank-exam/study-material/general-awareness/the-protection-of-paying-banker/#:~:text=...Read%20full-,Answer%3A%20The%20banker%20who%20pays%20by%20cheque%20to%20the%20customer,amount%20his%20cheque%20has%20drawn.>
5. <https://cleartax.in/glossary/e-banking-electronic-banking/>

#### Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. P. PONRAJ