

KARUPPANNAN MARIAPPAN COLLEGE

(AUTONOMOUS)

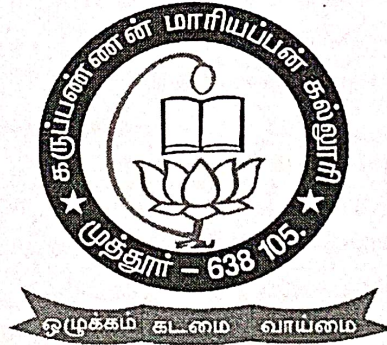
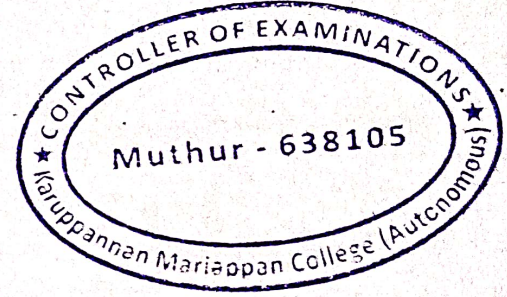
(Co-Educational Institution, Affiliated to Bharathiar University, Coimbatore and
Recognized u/s 2(f) & 12(B) of UGC act 1956 and Accredited by NAAC with "B" Grade)

Chettiarpalayam, Kangayam Road, Muthur -638 105.

Tirupur District, Tamilnadu.

DEPARTMENT OF COMMERCE
B.Com.(CORPORATE SECRETARYSHIP)

SYLLABUS



(Students admitted during the academic year 2024-2025 and onwards)

(Under CBCS with Outcome Based Education (OBE) Pattern)

DEPARTMENT OF COMMERCE (Corporate Secretaryship)

Vision

To equip the students with quality education and practical knowledge for the corporate world.

Mission

To achieve the vision, the Department's Mission are:

1. To provide a high standard of education.
2. To develop the professional skills of students which are of immense value.
3. To develop competitive skills of manage the inherent risk in the field of marketing Banking, insurance and income tax

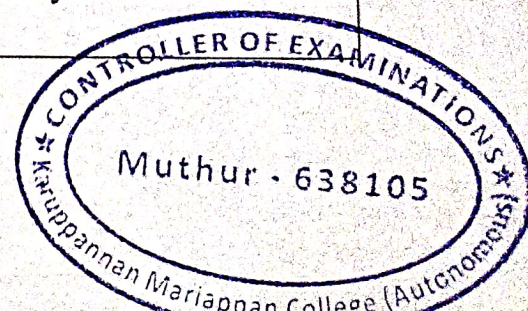
Eligibility for admission:

Should have passed Higher Secondary Course.

Regulation:

Regulation 2024-25 framed for the conduct of undergraduate programme is applicable.

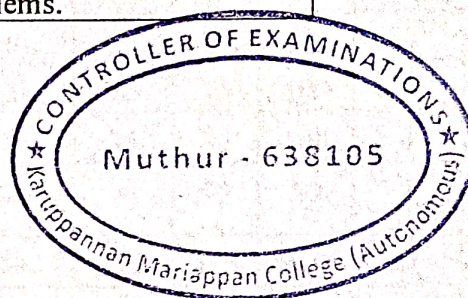
Programme Outcomes (POs)	
On successful completion of the B.Com Corporate Secretaryship programme, the students will be able to	
PO1	Inculcating analytical heart and mind to manage day-to-day business activities.
PO2	Solve the practical problems in the area of Company Administration and GST in conformity with the Societal, Legal and Cultural environment.
PO3	Understand the problems of Corporate sector and inculcate in there quire skills for better Corporate Management.
PO4	Be an active member of a corporate team with Leadership Attitude.
PO5	Work effectively in teams, demonstrating leadership and collaborative skills to achieve organizational goals and solve business challenges.
PO6	Apply critical thinking and analytical skills to identify, analyse, and solve complex business problems using quantitative and qualitative methods.
PO7	Communicate effectively in business environments, both orally and in writing, with clarity and coherence, adapting to diverse audiences and contexts.
PO8	Use modern information and communication technology tools effectively to manage and analyse business data, and to enhance productivity and decision-making.
PO9	Exhibit entrepreneurial skills and an innovative mind-set to identify business opportunities, create business plans, and initiate ventures.
PO10	Demonstrate proficiency in financial literacy, including budgeting, financial planning, investment, and risk management, with the ability to make informed financial decisions.



Programme Specific Outcomes (PSOs)

After the successful completion of **B.Com Corporate Secretaryship** programme, the students are expected to

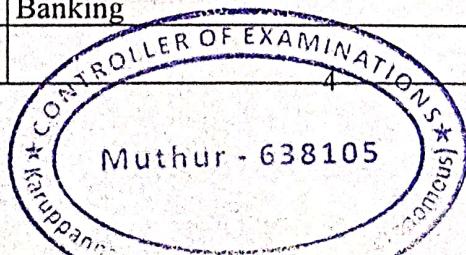
PSO1	Become knowledge able in the subject of Corporate Laws and apply the principles of the same to the Requirements of the Employer /Institution/Own Business or Enterprise.
PSO2	Gain Analytical skills in the field/area of Accounting and Taxation.
PSO3	Understand and Appreciate Professional Ethics, Community Living and Nation Building Initiatives.
PSO4	Capable of handling several departments in companies.
PSO5	Understanding and giving solutions to various Financial Problems.



B.Com.(CORPORATE SECRETARYSHIP)

(For the students admitted from the academic year 2024-2025 and onwards)

CIA- Continuous Internal Assessment Marks, ESE- End Semester Examination Marks								
S. No	CourseCode	Part	Course	Duration Hours	Maximum Marks		Total Marks	Credits
					CIA	ESE		
SEMESTER-I								
1	24U1LT1	I	Tamil-I	6	25	75	100	4
2	24U1LE1	II	English-I	6	25	75	100	4
3	24U1BSC1	III	Core I-Financial Accounting-I	6	25	75	100	4
4	24U1BSC2	III	Core II-Business Management	5	25	75	100	3
5	24U1BSA1	III	Allied I: Business Economics	5	25	75	100	4
6	24U1VE1	IV	Foundation Subject - A: Environmental Studies	2	-	50	50	2
Total				30	125	425	550	21
SEMESTER-II								
1	24U2LT2	I	Tamil-II	4	25	75	100	4
2	24U2LE2	II	English-II	4	25	25	50	2
3	24U2BSC3	III	Core III: Economic Law & Other Legislation	4	25	75	100	4
4	24U2BSC4	III	Core IV-Financial Accounting-II	6	25	75	100	4
5	24U2BSC5	III	Core V- Fundamentals of Banking System	4	25	75	100	4
6	24U2BSAPR2	III	Allied II - MS Office Practical-I	4	25	50	75	3
7	24U2NM1	IV	Naan Mudhalvan : Effective English-Cambridge - Language Proficiency for Employability	2	50	-	50	2
8	24U2VE2	IV	Foundation Subject -B: Human Rights	2	-	50	50	2
Total				30	200	425	625	25
SEMESTER-III								
1	24U3LT3	I	Tamil-III	6	25	75	100	4
2	24U3LE3	II	English - III	4	25	75	100	4
3	24U3BSC6	III	Core VI- Corporate Accounting-I	4	25	75	100	4
4	24U3BSC7	III	Core VII - Commercial Law	4	25	75	100	3
5	24U3BSC8	III	Core VIII- Company Law and Secretarial Practice-I	4	25	75	100	3
6	24U3MAA06	III	Allied :III-Business Mathematics	4	20	55	75	3
7	24U3BSS1	IV	Skill based Subject-I Corporate Communication	2	25	50	75	2
8	24U3MAN1	IV	Non Major Elective - I: Practical Banking	2	50	-	50	2
Total				30	220	480	700	25



SEMESTER-IV

1	24U4LT4	I	Tamil-IV	4	25	75	100	4
2	24U4LE4	II	English-IV	4	25	75	100	4
3	24U4BSC9	III	Core IX-Corporate Accounting-II	6	25	75	100	4
4	24U4BSC10	III	Core X- General Laws	4	25	75	100	3
5	24U4BSC11	III	Core XI – Company Law and Secretarial Practice-II	4	25	75	100	3
6	24U4MAA07	III	Allied IV-Statistics for Business	4	20	55	75	3
7	24U4BSN2	IV	Non Major Elective – II: Insurance Law	2	50	-	50	2
8	24U4NM1	IV	Naan Mudhalvan: Office Fundamentals-Digital Skills for Employability	2	50	-	50	2
			Total	30	245	430	675	25

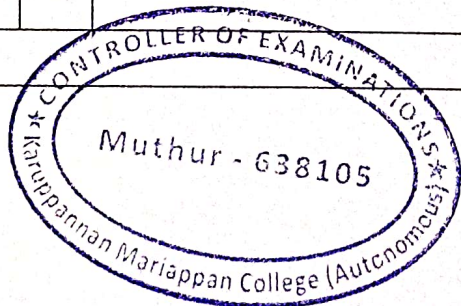
SEMESTER-V

1	24U5BSC12	III	Core XII-Cost Accounting	6	25	75	100	4
2	24U5BSC13	III	Core XIII- Industrial Law	6	25	75	100	4
3	24U5BSC14	III	Core XIV - Income Tax	6	25	75	100	4
4	24U5BSE1/ 01/02/03	III	Elective-I:	6	20	55	75	4
5	24U5BSIP1	III	Institutional Training	-	50	-	50	2
6	24U5BSSPR2	IV	Skill based Subject-II : Tally (Practical)	6	25	50	75	3
			Total	30	170	330	500	21

SEMESTER-VI

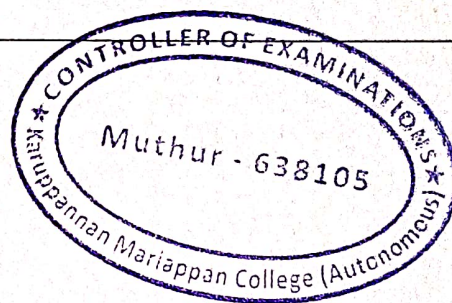
1	24U6BSC15	III	Core XV- Management Accounting	6	25	75	100	4
2	24U6BSC16	III	Core XVI- Corporate Laws	5	25	75	100	3
3	24U6BSC17	III	Core XVII-Security Laws and Financial Markets	5	25	75	100	3
4	24U6BSC18	III	Core XVIII-Secretarial Audit and Standards	4	25	75	100	3
5	24U6BSE2/ 01/02/03	III	Elective-II:	4	25	50	75	3
6	24U6BSE3/ 01/02/03	III	Elective -III:	4	25	50	75	3
7	24U6NM3	IV	Naan Mudhalvan: Fin Tech Course – 2 (Capital Markets/ Digital Marketing/ Operational Logistics)	2	50	-	50	2
8	24U6BSEA1	V	Extension Activities	-	50	-	50	2
			Total	30	250	400	650	23

Grand Total **180** **1210** **2490** **3700** **140**



List of Elective Papers

Elective-I	01	Business Finance
	02	Financial Management
	03	Business Environment
Elective-II	01	Entrepreneurial Development
	02	Marketing Management
	03	Goods and Services Tax(GST) & Customs Act
Elective-III	01	Corporate Governance
	02	Big Data Applications
	03	Project work



SEMESTER	COURSE CODE	COURSE CATEGORY	HOURS/WEEK	CREDITS	MARKS FOR EVALUATION		
					CIA	ESE	TOTAL
I	24U1BSC1	CORE-I	6	4	25	75	100
Course Title		FINANCIAL ACCOUNTING-I					

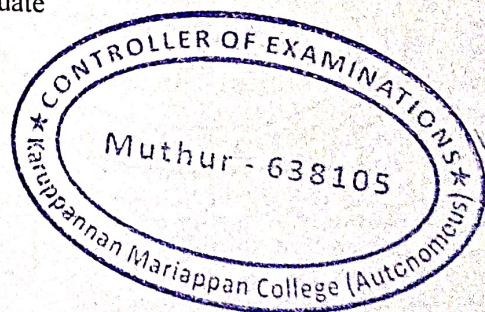
S.No	Course Objectives
1	To acquire knowledge of basic principles of accounting theory, concepts and conventions
2	To gain knowledge about preparation of financial statements, Bank Reconciliation Statement and Bills of Exchange for effective accounting management.
3	To Learn about various types of errors and calculation of depreciation in accounts.
4	To Understand about bank reconciliation statement and accounting for professionals.
5	To Provide knowledge about consignment and joint ventures

Course Outcomes (COs)

On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Recall the fundamental concepts of accounting and book keeping, journal, ledger and subsidiary books	K1
CO2	Gain the knowledge of trial balance and to identify the effect of BRS in an enterprise	K4
CO3	Gain knowledge about the preparation of final Accounts	K3
CO4	Aware of Bills of exchange and its transaction and accounting of Non-Trading concerns	K5
CO5	Understand the account current and average due date	K2

K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate



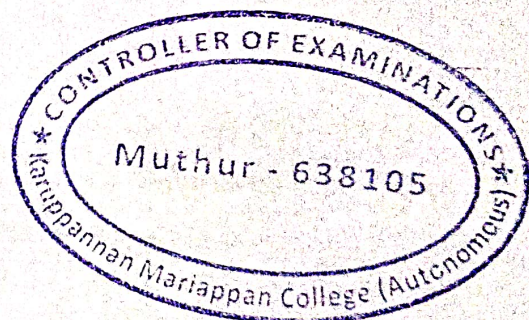
SYLLABUS

Unit	Content	No.of Hours
I	Introduction–Need for Accounting-Definition of Accounting- Book keeping- Objectives of accounting-Advantages of accounting-Limitations of accounting, Concepts and Conventions–Journal–Ledger -Subsidiary books.	18
II	Trial balance-meaning-Objectives-Methods of Preparation-trial balance– Classifications of Errors-Rectification in different stages of accounting cycle-rectification of Bank reconciliation statement.	18
III	Final Accounts: Introduction-manufacturing accounts, trading accounts, Profit and loss account-Balance sheet-adjustments.	18
IV	Bills of Exchange-definition of bill of exchange-features of bill of exchange- parties of bill of exchange-advantages of bill of exchange-types of bill of exchange-accommodation bill, Accounting of Non-trading Concerns	18
V	Account Current: Meaning-definition–procedure for calculating days of interest- points to remember regarding counting of days-preparation of account current- Red-ink interest-interest table method. Average Due Date: Practical uses- determination of due date-average due date as a basis for calculation of interest.	18
	TOTAL	90

Text Books:

1 T.S.Reddy & Murthy –” Financial Accounting” Margham publications, Chennai, Reprint 2022
(Unit – I to III)

2 S.P.Jain & K.L.Narang– “Advanced Accountancy” Kalyani publishers, Chennai.(Unit – IV to V)



Reference Books:

1. Shukla M.C. & Grewal T.S. – "Advanced Accounting" S.Chand & Company Ltd, New Delhi.
2. Gupta R.L & Radhaswamy M. – "Advanced Accounting" Sultan Chand & Sons, New Delhi.
3. Kalpesh Ashar – Financial Accounts Essentials – Vibrant Publisher 5th Edition 2010
4. R.Narayanasamy Financial Accounting : a managerial perspective - PHI Learning Private Limited, 7th Edition, 2022.
5. T. Horngren Charles (Author), L. Sundern Gary (Author), Pearson Education, 11th Edition - 2017

E-references:

<https://www.ncert.nic.in/ncerts/l/keac101.pdf>

<https://byjus.com/commerce/class-11-accountancy-chapter-8-bill-of-exchange/>

Mapping Course Outcomes with Programme Outcomes:

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		S	S	M	M	M	S	S	M	M	M
CO2		M	M	M	M	M	M	M	M	M	M
CO3		S	S	M	M	S	S	S	M	M	S
CO4		S	M	M	M	S	S	M	M	M	S
CO5		S	M	S	S	S	S	M	S	S	S

S-Strong; M-Medium; L-Low

Prepared By

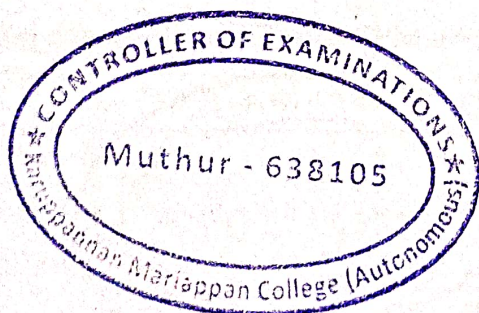
Dr. P. Boopathi

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Assistant Professor & Head,
Department of Commerce,
Karuppanan Mariappan College (Autonomous),
Muthur - 638105, Tirupur (Dt).



SEMESTER	COURSE CODE	COURSE CATEGORY	HOURS/ WEEK	CREDITS	MARKS FOR EVALUATION		
					CIA	ESE	TOTAL
I	24U1BSC2	CORE-II	5	3	25	75	100

Course Title

BUSINESS MANAGEMENT

S.No	Course Objectives
1	To acquaint students with the fundamentals of management and the basic functions of modern management.
2	To get knowledge about social responsibility of business.
3	To understand the Concept of Organization and its structure
4	To learn about how to motivate employees in an organization
5	To Enhance the knowledge among students about the process of organization

Course Outcomes (COs)

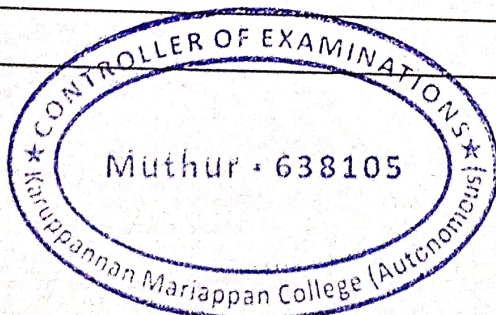
On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Discuss Management is an art or science	K1
CO2	Describe Planning and decision making process.	K2
CO3	Explain Organization and organization structure.	K3
CO4	Enumerate Theories of motivation, committees in management.	K5
CO5	Describe control process & social responsibilities of business.	K4

K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate

SYLLABUS

Unit	Content	No. of Hours
I	Management-meaning-Difference between Management and Administration-Management is an art/ Science levels and functions of Management - Co-ordination	18
II	Planning-Policies and procedures-Methods-Decision Making	18
III	Organising- Structure, Principles -Theories of Organisation -span of Management-Centralisation and Decentralisation - Line and staff functions - delegation -Functional Organisation-Formal and Informal Organisation.	18
IV	Direction - Communication - Motivation - Morale - Leadership - Internal and External Co-ordination-Committees in management	18
V	Control process-Source Tools-CPM-PERT-social responsibilities of Business	18
	TOTAL	90



Text Books:

1 Ramasamy.T-“Principles of Management” Himalaya publishing house, Chennai.

Reference Books:

1 Koontz & O'Donnell- “Principles of Management” McGraw Hill publishing company, New Delhi.

2 Sahitya bhawan – “Business Administration and Management” Sahitya Bhawan- Agra.

3. Gupta C.B Business Managemnt Sultan Chand & Sons 1st Edition 2018

4. Dinkar Pagare- “Business Management” Sultan Chand & Sons, New Delhi.5th Edition 2018

5. G V Sathya Sekhar Business Policy and Strategic Managemnt Kindle Edition 1st Edition 2009

E-references:

<https://www.shiksha.com/online-courses/articles/difference-between-management-and-administration/>

<https://www.toppr.com/guides/business-management-and-entrepreneurship/direction-and-coordination/types-of-coordination/>

Mapping Course Outcomes with Programme Outcomes:

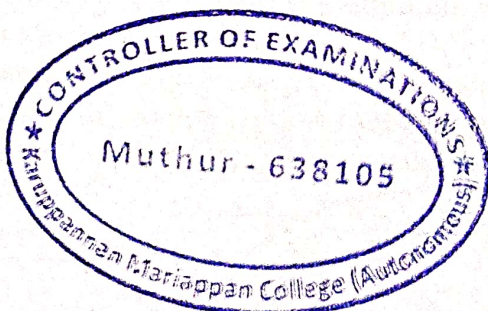
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	S	S	M	M	M
CO2	M	M	M	M	M	M	M	M	M	M
CO3	S	S	M	M	S	S	S	M	M	S
CO4	S	M	M	M	S	S	M	M	M	S
CO5	S	M	S	S	S	S	M	S	S	S

S-Strong; M-Medium; L-Low

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SEMESTER	COURSE CODE	COURSE CATEGORY	HOURS/ WEEK	CREDITS	MARKS FOR EVALUATION		
					CIA	ESE	TOTAL
I	24U1BSA1	ALLIED-I	5	4	25	75	100

Course Title **BUSINESS ECONOMICS**

S.No	Course Objectives
1	Recall the fundamentals of micro economics.
2	Get insight on law of demand, supply and theories of production.
3	Analyses the pricing in different market structure.
4	Know the theories on wages, rent, interest and profit.
5	Enhance the concept of profit maximization and business cycle

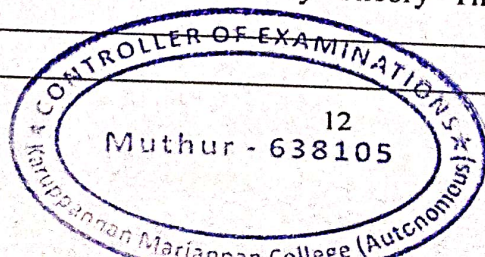
Course Outcomes (COs)

On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Understand the fundamentals of micro Economic and theory consumer behavior	K1
CO2	Know the economic goals of the firms and capital decision making.	K2
CO3	Acquaint knowledge about the cost concepts and pricing policies and methods	K3
CO4	Find the effect of non-price factors on products and services of monopoly and oligopoly firms.	K4
CO5	Understand the concepts profit management and the business cycle.	K5

K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate

SYLLABUS		
Unit	Content	No. of Hours
I	Scope and methodology: Definition of Economics–Nature and Scope of Economics–Utility analysis–Law of diminishing utility–Law of Equilibrium–marginal utility–Indifference curve–Approaches of Economic Analysis–Methodology of Economics.	18
II	Elements of demand: Demand Analysis–Demand Schedule–Law of Demand–Demand Curve– Elasticity of Demand– Price, Income and Cross–Consumer's Surplus.	18
III	Theory of production: Factors of Production–Law of Diminishing Returns–Law of Variable Proportions–Return to Scale–Law of Supply–Cost and Revenue– Concepts and Curves.	18
IV	Product pricing: Market Definition–Types–Equilibrium Under Perfect Competition of Firm and Industry–Pricing–Pricing Under Perfect Competition, Monopoly–Price Discrimination–Pricing Under Monopolistic Competition–Pricing under Oligopoly.	18
V	Factor pricing– Marginal Productivity Theory Theories of wages, rent, interest and profit.	18
TOTAL		90



Text Books :

1. Sundaram K.P.M. and Sundaram E.N .Business Economics Fifth Edition, 2023
2. H.L Ahuja Business Economics (Microeconomic Analysis) S.Chand Pulications 13th Edition 2016

Reference Books:

1. Varshney R.L & Maheswari K.L., Metha P.L - "Managerial Economics" Sultan Chand & Sons, New Delh, 19th Edition 2010
2. K K Dewett Modrn Economics S Chand Publications 13th Edition 2022
3. Domnick Salvatore Modern Economics Oxford University 9th Edition 2020
4. Sloman Essential for Business Economics Pearson Publication 6th Edidtion 219
5. Dr.J.P.Mishra Business Economics Sahitya Bhawan Publications 1st Edition 2022

E-References

1. [https://libguides.gvsu.edu/economics/websites,](https://libguides.gvsu.edu/economics/websites)
2. [https://guides.temple.edu/c.php?g=77780&p=506537,](https://guides.temple.edu/c.php?g=77780&p=506537)

Mapping Course Outcomes with Programme Outcomes:

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		S	S	M	M	M	S	S	M	M	M
CO2		M	S	M	S	M	M	S	M	S	M
CO3		S	S	M	M	S	S	S	M	M	S
CO4		S	M	S	M	S	S	M	S	M	S
CO5		S	M	M	S	S	S	M	M	S	S

S-Strong; M-Medium; L-Low

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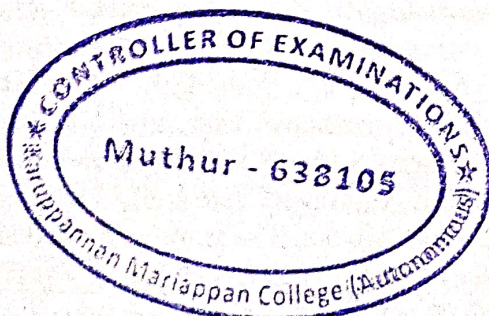
Dr. P. BOOPATHI

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SEMESTER	COURSECODE	COURSE CATEGORY	HOURS/ WEEK	CREDITS	MARKS FOR EVALUATION		
					CIA	ESE	TOTAL
II	24U2BSC3	CORE-III	4	4	25	75	100
Course Title		ECONOMIC LAW & OTHER LEGISLATION					

SEMESTER - II

S.No	Course Objectives
1	To understand the role of competition Act 2002 in prohibition against abuse of dominant position.
2	To know the procedure for obtaining industrial license.
3	To understand the consumer protection measures available through the Act.
4	To give exposure on Seizure and confiscation powers of collectors with respect to Essential commodities Act.
5	To Enhance the law provisions and Essential commodities

Course Outcomes (COs)

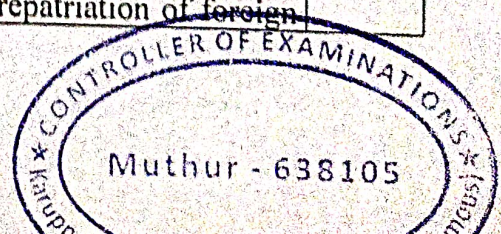
On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Understand the provisions of various acts which are to be considered in corporate decision making	K1, K2
CO2	Know the various provisions regarding industrial license, procedures, SEZ Act, etc.	K1
CO3	Understand the various provisions regarding dealings in foreign exchange; exports of goods, etc.,	K3
CO4	Understand the various provisions under consumer protection councils.	K4
CO5	Know the provisions which relates to Essential commodities	K5

K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate

SYLLABUS

Unit	Content	No. of Hours
I	The Competition Act 2002 Definitions -Prohibition of certain agreements – Prohibition against abuse of dominant position – Regulation of combinations – Competition Commission of India – Jurisdiction Powers and Authority of the commission – Duties of Director General – offence and Penalties.	18
II	Industries (Development & Regulation) Act,1951 Objects and Definitions – Regulatory mechanism under the Act – Registration and licensing of industrial undertakings – Procedure for obtaining industrial license – Exemptions from licensing – Offence and Penalties. SEZ Act 2005 – Salient features – Definitions - Establishment of SEZ – Board of approval of unit – SEZ authority. Micro, Small and Medium Enterprises Development Act 2006 – Definitions – National Board of MSME, its functions – Classifications of Enterprises –Udyog Aadhar Advisory Committee – Delayed payments to micro and small enterprises-Policy.	18
III	Foreign Exchange Management Act 1999 Objects and definitions – Dealings in foreign exchange, holding of foreign currency – current and capital account transactions – Export of goods and services, realization and repatriation of foreign	18



	exchange , exemptions – Authorized persons – Directorate of enforcement – Penalties and enforcement – Compounding of offences – Appellate Tribunal.	
IV	Consumer Protection Act 1986 Objects and definitions – Rights of Consumers – Nature and scope of remedies to consumers – Consumer Protection Councils – Redressal machinery under the act – District Forum – State Commission – National 12 Commission.	18
V	Essential Commodities Act 1955 Objectives and definitions – Control orders – Powers of the collector with respect to Seizure and Confiscation Sale in case of Speedy and Natural Decay of a commodity – Compensation to owner of seized and confiscated goods - Procedure before confiscation- Appeal to the Judicial Authority – Penal provisions	18
	TOTAL	90

Text Books:

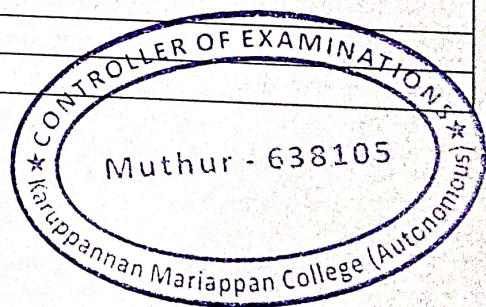
- 1 S S Guhhan & Kapoor., “Economic and Other Legislations” , Sultan Chand & Sons publishers, New Delhi.(Unit – I to II)

Reference Books:

- 1 Vinod Dhall : **Competition Law Today** – Concepts, Issues and the Law in Practice; Oxford University Press, New Delhi
2. T. Ramappa : **Competition Law in India** – Policies, Issues, and Developments; Oxford University Press, New Delhi.
3. Dr. V.K. Aggarwal : **Consumer Protection Law and Practice**; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi -110 034
4. R.L. Varshney & K.L. Maheswari- “Managerial Economics” S. Chand & Sons. 19th Edition 2010
- 5.Chandra S Prasad **Economic Laws, Regulations & Procedures in India** New Century Publications Latest Edition 2011

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https://ncdrc.nic.in/bare_acts/1_1_2.html,



Mapping Course Outcomes with Programme Outcomes:

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	S	S	M	M	M
CO2	M	S	M	S	M	M	S	M	S	M
CO3	S	S	M	M	S	S	S	M	M	S
CO4	S	M	S	M	S	S	M	S	M	S
CO5	S	M	M	S	S	S	M	M	S	S

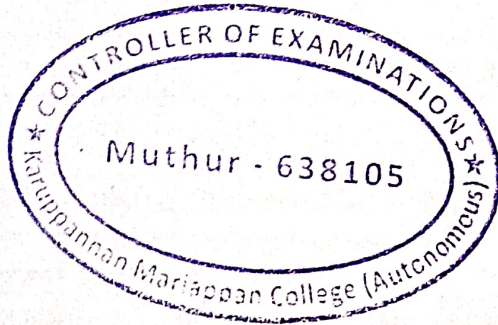
S-Strong; M-Medium; L-Low

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SEMESTER	COURSE CODE	COURSE CATEGORY	HOURS/ WEEK	CREDITS	MARKS FOR EVALUATION		
					CIA	ESE	TOTAL
II	24U208C4	CORE-IV	6	5	25	75	100
Course Title		FINANCIAL ACCOUNTING - II					

S.No	Course Objectives
1	To acquire knowledge about self-balancing ledgers, Depreciation and Methods,
2	To acquire knowledge about Branch accounts, Departmental accounts, non-trading concern and single entry systems.
3	To understand the transactions in consignment accounting.
4	To know the different methods of calculating depreciation.
5	To appraise the accounting statement with appropriate posting of transactions.

Course Outcomes (COs)

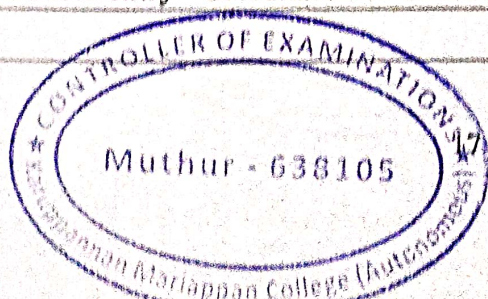
On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Acquire knowledge about self-balancing ledgers	K1
CO2	Learn about consignment accounts	K2
CO3	Prepare Branch accounts and departmental accounts	K3
CO4	Gain knowledge about depreciation	K4
CO5	Know the concept of statement of affairs and single entry system	K5

K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate

SYLLABUS

Unit	Content	No.of Hours
I	Self-balancing Ledgers-Fire insurance claims; Need for fire insurance-types of fire insurance policies-computation of claim to be lodged for loss of stock-claims for loss or profits.	18
II	Meaning of consignment-main features of consignment transactions-difference between sale and consignment-account sales-accounting treatment of consignment transactions-Consignments Accounts(Separate Book Maintenance only)	18
III	Branch Accounts-meaning-objectives-types of branches-dependent branches Departmental Accounts; meaning of department and departmental accounting-need for departmental accounting-advantages -methods and techniques of departmental accounting.	18
IV	Depreciation-concepts of depreciation-meaning-characteristics-causes-objectives-basic factors affecting the amount of depreciation-methods of providing depreciation (Except Sinking Fund Method)	18
V	Single Entry-Preparation of Statement of Affairs-Conversion of Single entry into Double entry -Calculation of missing figures.	18
TOTAL		90



Text Books

1. T.S.Reddy & Murthy- "Financial Accounting" Marham publication, Chennai.(Unit - I to III)
2. S.P. Jain & K.L. Narang - "Advanced Accountancy" Kalyani publishers, Chennai.(Unit - IV to V)

Reference Books:

1. S.P.Jain and K.L.Narang, **Advanced Accountancy**, Kalyani Publishers. 2nd Edition 2022
- 2.T.Horngren Chales & L Sundren Gary **Fiancial Accounting** Pearson 11th Edition 2017
3. R N Naayanasamy **Financial Accounting & managerial perspective** PHI Learning 7th edition 2022
4. Arihant Experts **Hand book of Accountancy**, Arihant Edition - 1st Edition - 2015
- 5.Prof.Amithaba basu **Financial Accounting - I** Tee Dee Publicaton 12th Edition,2023

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1. <https://www.drnishikantjha.com/booksCollection/Fire%20Insurance%20Claim%20FA%20-%20II1643715404.pdf>
2. <https://www.vedantu.com/commerce/methods-of-depreciation>

Mapping Course Outcomes with Programme Outcomes

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	S	S	M	S	M	
CO2	M	S	M	S	M	M	S	M	S	M	
CO3	S	S	M	M	S	S	S	M	M	S	
CO4	S	M	M	M	S	S	M	M	M	S	
CO5	S	M	S	M	S	S	M	S	M	S	

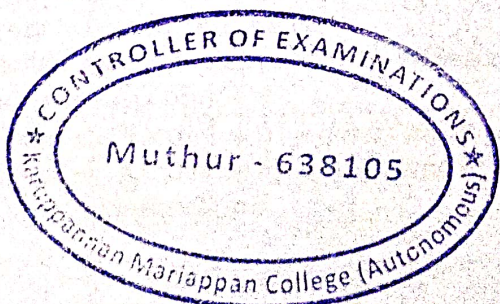
S-Strong; M-Medium; L-Low

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SEMESTER	COURSE CODE	COURSE CATEGORY	HOURS/ WEEK	CREDITS	MARKS FOR EVALUATION		
					CIA	ESE	TOTAL
II	24U2BSC5	CORE-V	4	4	25	75	100

Course Title	
FUNDAMENTALS OF BANKING SYSTEM	
S.No	Course Objectives
1	To familiarize the students with the functions of RBI.
2	To impart knowledge about the various forms of E - banking services.
3	To enable the students to learn various provisions of the Banking Regulations Act, 1949.
4	To Understand the concept of process of Banking system
5	To Enhance the document process of Indian Banking system

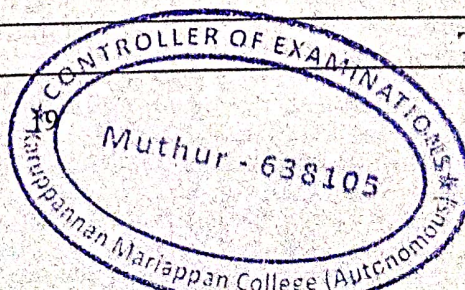
Course Outcomes (COs)

On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Remembering the various terms and concepts used in banking industry	K1
CO2	Understanding the various process and activities of accounts in banks	K3
CO3	Outline various features of cheques for easy and simple banking	K2
CO4	Examine the various loans and advance related process in banks	K4
CO5	Classifying various kind of documents involved in banking services	K5

K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate

SYLLABUS		
Unit	Content	No. of Hours
I	Banking: Meaning - Definition - classification of banks- Structure of Indian banking system-Reserve Bank of India-Primary Functions-Promotional functions-Supervisory functions- Banking Ombudsman Scheme: Features.	18
II	Electronic Banking: Meaning-ATM - Internet banking - Mobile banking - Electronic Clearance Service (ECS) - Real Time Gross Settlement (RTGS) - National Electronic Funds Transfer (NEFT) - Immediate Payment Service (IMPS) - Credit cards - Debit cards - Risks in E-banking - Payment Banking: Meaning - Features. Block chain Technology.	18
III	Commercial banks - Functions - Credit creation. Cheque - features. Crossing - Importance - types of Crossing. Endorsement - significance - Types of Endorsement. Demand Draft - Advantages.	18
IV	Banking Regulation Act 1949: Features-Relationship between Banker and Customer - General & Special relationships. Opening a Bank Account - Precautions to be taken by a banker while opening a new Account. Special types of Customers: Minor, Partnership Firms, Joint Stock Companies and Joint Account.	18
V	Loans and advances: Principles of sound Lending-Forms of Advances: Secured and Unsecured Advances -Modes of charging security: Lien-Pledge-Mortgage- Hypothecation.	18
TOTAL		90



Text Books:

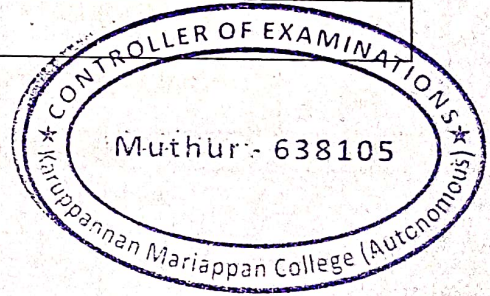
1. S.Natarajan & R.Parameshwaran, "Indian Banking", S.Chand & Co. Ltd Edition 1-2013 (Unit – I to II)
2. Varshney P.N," Banking Law and Practice", Sultan Chand & Sons, 2018..(Unit – III to V)

Reference Books:

1. K.P.M. Sundharam and P.N. Varsheny, Introductory Banking Theory, Law and Practice, Sultan Chand & Sons.
2. Kandasami K.P. and Parameshwaran.P, Banking Law and Practice, S.Chand & Company, 2013.
3. Biswajit Das **Basics Of Banking** Notion Press Latest Edition 2023
4. **Majumdar Fundamentals of Modern Banking** BNP Pulisher Latest Edition 2021
5. Justin P James **Fundamental Approach to Banking Theory and Practices** NBCC Publication 1st Edition 2022.

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1. <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/BANKI15122014.pdf>,
2. <https://www.bankexamstoday.com/and/advances.html>,

**Mapping Course Outcomes with Programme Outcomes**

CO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		S	S	M	S	M	S	S	M	S	M
CO2		M	S	M	S	M	M	S	M	S	M
CO3		S	S	M	M	S	S	S	M	M	S
CO4		S	M	M	M	S	S	M	M	M	S
CO5		S	M	S	M	S	S	M	S	M	S

S-Strong; M-Medium; L-Low

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SEMESTER	COURSE CODE	COURSE CATEGORY	HOURS/ WEEK	CREDI TS	MARKS FOR EVALUATION		
					CIA	ESE	TOTAL
II	24U2BSAPR2	ALLIED-II	4	3	25	50	75
MS OFFICE PRACTICAL - I							
Course Title							

S.No	Course Objective
1	To educate the students on the various feature of MS-Office applications.
2	To understand the Functions of MS-Office
3	To know about the short cut key of MS – Office
4	To Enhance the much more knowledge about official communication
5	To capable and improve the technical skill in the field of technology

Course Outcomes (COs)

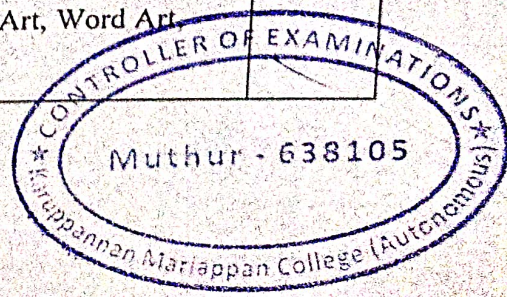
On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Prepare Bio-data, templates and text formatting	K1
CO2	Prepare mail merge documents in newspaper, alignment.	K2
CO3	Create invitation for college function, design an invoice by using toolbars, new slides and insert clip arts and word art.	K3
CO4	Prepare class time table by inserting table, data entry, alignment rows and columns	K4
CO5	Learn to create an arithmetic operation to identify advanced learners.	K5

K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate

SYLLABUS

Content	No. of Hours
1. To Prepare a Bio-Data using tables. 2. Type the text check spelling and numbering the list items and align, left, right justify. 3. To perform a mail merge. 4. Prepare a document in a News paper Column layout using Drop cap. Page layout, Header and footer formatting. 5. Type Chairman"s speech/ Auditor"s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 6. Prepare an invitation for the college function using Text boxes and clip arts. 7. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.	40



- | | |
|---|--|
| 8. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. | |
| 9. Prepare a Shareholders meeting letter for 10 members using MS-word | |
| 10. To prepare a Mark list for Students. | |

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