

DEPARTMENT OF COMMERCE
Bharathiar University
Coimbatore - 641046.

SUPPORTIVE PAPERS OFFERED BY DEPARTMENT OF COMMERCE

FOR SEMESTER - I & II

SUPPORTIVE PAPER – I

Name of the Paper: 1. PRINCIPLES OF ACCOUNTING

Meaning and Scope of Accounting – Accounting Principles and Concepts – Journalizing Transactions.

Subdivision of Journal – Ledger Posting – Trial Balancing – Bank Reconciliation Statement – Rectification of Errors.

Capital and Revenue – Depreciation – Provision and Reserves – Final Accounts – Analysis and Interpretation of Financial Statement.

TEXT BOOK:

1. N.Vinayagan, K.L. Mani and K.L.Natarajan “Principles of Accountancy” S.Chand.

FOR SEMESTER - II
SUPPORTIVE PAPER - II

Name of the Paper: 2. PRINCIPLES OF MODERN BANKING

Banking System – Role of Banks in Economics Development – Central Bank – Functions.

E-Banking Risk Management for E-Banking – Mechanics of E-Banking – Drawbacks of E-Banking – Future outlook.

Mobile Banking – Telephone Banking, Anywhere Banking, Online Banking – ATM – Mechanism – Functions – Importance – Electronic Funds Transfer.

TEXT BOOKS:

1. Dr.S.Gurusamy, “**Banking Theory Law and Practice**” Vijay Nicols Imprints Private Limited
2. S.Natarajan & R. Parameshwaran, “**Indian Banking**” S.Chand & Co. Limited.