

PG AND RESEARCH DEPARTMENT OF COMMERCE
NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI - 642001

30th Board of Studies Meeting in the PG and Research Department of Commerce

Date & Time: 30.06.2023 @10.00 a.m

Agenda

BoS / PC NN.1	:	Welcome address and Opening Remarks by Chairman, Board of studies in the PG and Research Department of Commerce.
BoS / PC NN.2	:	Confirmation of the Minutes of the 29 th / Previous meeting of Board of studies in the PG and Research Department of Commerce held on 04.06.2022 and Action taken report of 29 th meeting of Board of studies
BoS / PC NN.3	:	NN.3.1 Syllabus of I M.Com under Regulation 2023-2025
	:	NN.3.2 Syllabus of II M.Com under Regulation 2022-2024
	:	Any other Discussions if any
BoS / PC NN.4	:	Suggestion given by BOS Members
BoS / PC NN.5	:	Any other items

NN – Number of BOS Meeting

DC – Short Form of Department (Eg: CS – Computer Science / CS 12.1)


P. P. BRANTHA, M.Com, M.Phil., Ph.D., MCA (IR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.


Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI
PG AND RESEARCH DEPARTMENT OF COMMERCE

MINUTES OF BOS MEETING

The 30th Meeting of the Board of studies of the PG and Research Department of Commerce was held on 30.06.2023 at 10.00 a.m. in the PG and Research Department of Commerce, 90 – Palghat Road, Nallamuthu Gounder Mahalingam College, Pollachi – 642 001

1. The following members were present:

1	Dr.P.Bruntha Associate Professor & Head	Chairman
2	Dr.R.Manikandan Associate Professor	Chairman
3	Dr.S.Shanmugapriya Associate Professor	Internal Members
4	Dr.M.Chithiraiselvan Assistant Professor	
5	Dr.P.V.Nandhini Assistant Professor	
6	Dr.G.Gnanaselvi Assistant Professor	
7	Ms.P.Karthika Assistant Professor	
8	Ms.S.Mahalakshmi Assistant Professor	
9	Ms.P.Anitha Assistant Professor	
11	Dr. K.Kumuthadevi Professor and Dean, School of Commerce, KPR College of Arts, science and Research Coimbatore- 641 407.	University Nominee
12	Dr.P.Shanthi Professor and Head of the Department, Department of Commerce, Avinashilingam University, Coimbatore- 641 043	Subject Experts

13	Dr.B.Sharmila Assistant Professor, PG and Research Department of Commerce, Arulmigu Palaniandavar Arts College for Women, Palani- 624 601.	Academic Auditor
14	Thiru P.Rajeshkumar Training Co-ordinator, CDE Zonal –MSME, TDC(CFTI) – Government of India, Coimbatore	Industrial Expert
	-	Special Invitees if any
15	Mr.R.Saravanan Ph.D (FT) Scholar, PG and Research Department of Commerce, NGM College, Pollachi	Student Members


HoD

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.


CDC Co-ordinator

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.


COE

Dr. R. MUTHUKUMARAN,
M.Sc., M.S., Ph.D., M.A., M.Phil., B.Ed., Ph.D.,
Controller of Examinations
PRINCIPAL
NGM College (Autonomous)
Pollachi - 642 001.


PRINCIPAL

BoS/PC29.1 WELCOME ADDRESS - AND CHAIRMAN
NGM College (Autonomous) Pollachi - 642 001

BOARD OF STUDIES IN THE PG AND RESEARCH DEPARTMENT OF COMMERCE

The Chairman, BoS of the PG and Research Department of Commerce welcomed and introduced the members of 30th Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BoS/PC 29.2 To confirm the minutes of previous BOS meeting 30th BOS meeting held on 30.06.2023. The minutes of the previous BOS meeting 29th Board of Studies meeting held on 04.06.2022 were communicated to the members. The comments received have been incorporated and placed for confirmation. The same was approved by the PREVIOUS ACADEMIC MEETING 29th Academic council.

BoS/PC 29.3

BoS/PC 29.3.1

<<I M.Com (I & II SEMESTER)>>

The following papers from M.Com were accepted by the experts fully without further suggestions:

23PCO101	Core I : Advanced Corporate Accounting
23PCO102	Core II: Business Environment
23PCO103	Core III: Marketing Research
23PCO206	Core VI : Operations Research
23PCO2E1/23PCO2E2	Core Elective I : Strategic Management/ Core Elective I : Consumer Affairs
23PCO208	Core VIII : Managerial Economics
23PCO2N2	NME : Investment Management

The following courses were revised with major / minor modifications

- 23PCO104 Core IV: Financial Modelling
- 23PCO207 Core VII: Business Research Methods

New Course Added:

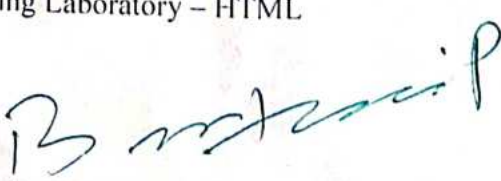
23PCO105 Core V: Programming Lab in Financial Modelling

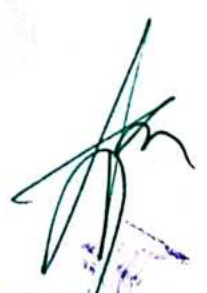
23PCO2N1 NME : - Principles of Marketing

Courses Removed:

23PCO104 Core IV: Internet, HTML and Cyber Security

23PCO105 Core V: Programming Laboratory – HTML


Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.


Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

BoS/PC 29.3.2

<<II M.Com (III & IV SEMESTER)>>

The following papers from M.Com were accepted by the experts fully without further suggestions:

23PCO309 Core IX: Applied Cost Accounting

23PCO3E1/23PCO3E2 Core Elective II: Human Resource Development/
Core Elective II: International Marketing

23PCO312 Core XII: Business Case Analysis

23PCO3P1 Core XIII: In Service Training

23PCO414 Core XV: Security Analysis and Portfolio Management

23PCO415 Core XVI: Retail Management

23PCO4E1/23PCO4E2 Core Elective III: Logistics Management/
Core Elective III: Advertisement and Salesmanship

23PCO4P2 Core XVII: Project Work and Viva-Voce

The following courses were revised with major / minor modifications.

23PCO410 Core X: Taxation

New Course Added:

23PCO311 Core XI: Statistical Analysis in Business

Courses Removed:

23PCO311 Core XI: Financial Modelling


Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.


Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

BoS/PC 28.4 SUGGESTIONS GIVEN BY THE BoS MEMBERS

28.4.1: To introduce lab for Financial Modelling

28.4.2: To remove Internet, HTML and Cyber Security and its Lab paper

28.4.3: To introduce Research orientated Lab paper in 3rd semester to carried major project

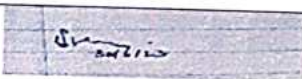
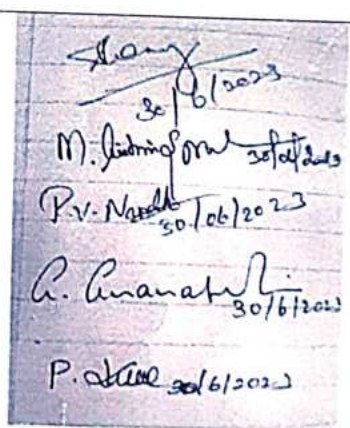
28.4.4: Update Taxation paper based on university syllabus

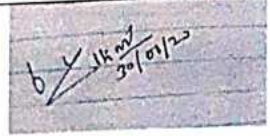
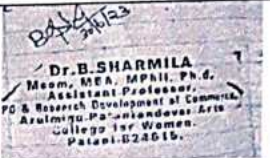
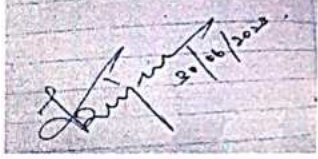
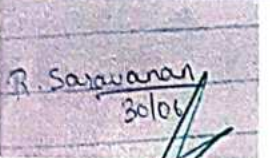
The members had a brainstorming discussion and interaction among themselves. After discussion, fruitful suggestions were incorporated appropriately in the Curriculum and Syllabi.

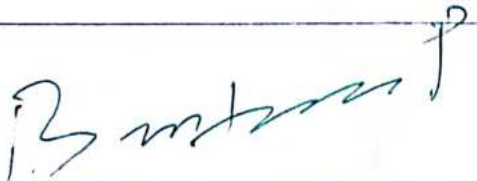
Based on the suggestions given by the members, BOS resolved to recommend the following to the Academic Council for further approval.

- The syllabus of First Year M.Com under Regulation 2023-2025
- The syllabus of Second Year M.Com under Regulation 2022-2024
- Any other discussion

Members Present:

Chairman	
Dr.P.Bruntha Associate Professor & Head	ABSENT
Dr.R.Manikandan Associate Professor	
Internal Members	
Dr.S.Shanmugapriya Assistant Professor	
Dr.M.Chithiraiselvan Assistant Professor	
Dr.P.V.Nandhini Assistant Professor	
Dr.G.Gnanaselvi Assistant Professor	
Ms.P.Karthika Assistant Professor	
Ms.S.Mahalakshmi Assistant Professor	
	ABSENT

Ms.P.Anitha Assistant Professor	ABSENT
University Nominee	
Dr. K.Kumuthadevi Professor and Dean, School of Commerce, KPR College of Arts, science and Research Coimbatore- 641 407.	
Subject Experts	
Dr.P.Shanthi Professor and Head of the Department, Department of Commerce, Avinashilingam University, Coimbatore- 641 043	
Academic Auditor	
Dr.B.Sharmila Assistant Professor, PG and Research Department of Commerce, Arulmigu Palaniandavar Arts College for Women, Palani- 624 601.	
Industrial Experts	
Thiru P.Rajeshkumar Training Co-ordinator, CDE Zonal -MSME, TDC(CFTI) - Government of India, Coimbatore	
Alumnus nominated by Principal / HoD	
-	
Special Invitees if any	
-	
Student Members	
Mr.R.Saravanan Ph.D (FT) Scholar, PG and Research Department of Commerce, NGM College, Pollachi	


Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MPA (M)

Associate Professor & Head
 PG and Research Department of Commerce
 NGM College, Pollachi - 642 001.

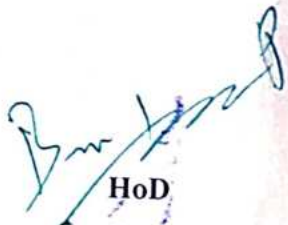

Dr. R. MUTHUKUMARAN,
 M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
 N.G.M. College, Pollachi - 642 001
 Coimbatore District

ANNEXURE I

Minutes of the 30th /Previous Meeting – Action Taken Report

S.No	Suggestion given by expert members	Action taken
1.	NME: Investment Management content updation	Implemented
2.	Business Environment (syllabus Based on UGC NET)	Implemented
3.	Change NME: Principles of Accounting paper	Implemented


Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District


HoD
Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce,
NGM College, Pollachi - 642 001

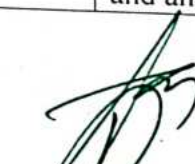
**List of Courses having focus on local, national, regional and global developmental needs
offered by the PG and Research Department of Commerce**

PG AND RESEARCH DEPARTMENT OF COMMERCE						
Programme: M.Com						Year:2023
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
23PCO101	Core I : Advanced Corporate Accounting	✓	✓	✓		Analyses and Interprets the financial results of business
23PCO102	Core II: Business Environment	✓	✓	✓	✓	Threats and opportunities of business
23PCO103	Core III: Marketing Research	✓	✓	✓		Identify competitors
23PCO104	Core IV: Financial Modelling	✓	✓	✓		Concept of fin tech
23PCO105	Core V: Programming Laboratory in Financial Modelling	✓	✓	✓		Practical knowledge in advanced excel
23PCO206	Core VI : Operations Research	✓	✓	✓		Achieve the performance under given circumstance
23PCO2E1	Core Elective I : Strategic Management	✓	✓	✓	✓	Decision making and planning which leads to development of effective strategy
23PCO2E1	Core Elective I : Consumer Affairs	✓	✓	✓	✓	Consumer preference and decision process
23PCO207	Core VII : Business Research Methods	✓	✓	✓	✓	Identifying and Problem solving
23PCO208	Core VIII : Managerial Economics	✓	✓	✓	✓	Application of economic methods
23PCO2N1	NME : Principles of Marketing	✓	✓	✓		Analysis and reporting of Marketing Activities
23PCO2N2	NME: Investment Management	✓	✓	✓		Financial decision
23PCO309	Core IX: Applied Cost Accounting	✓	✓	✓		Focus on reducing cost and increasing profit
23PCO310	Core X : Taxation	✓	✓	✓	✓	Knowledge about tax laws

23PCO311	Core XI: Statistical Analysis in Business	✓	✓	✓	✓	Practical Knowledge in Statistical tools
23PCO3E1	Core Elective II: Human Resource Development	✓	✓	✓	✓	Effective management of people
23PCO3E2	Core Elective II: International Marketing	✓	✓	✓	✓	Marketing activities in more than one nation
23PCO312	Core XII: Business Case Analysis	✓	✓	✓		Captures the reason for initiating a project
23PCO3P1	Core XIII: In Service Training	✓	✓	✓		Practical Knowledge
23PCO413	Core XIV: Accounting For Managerial Decision-Making	✓	✓	✓		Internal analyse to guide business strategy
23PCO414	Core XV: Security Analysis and Portfolio Management	✓	✓	✓	✓	Financial evaluation
23PCO415	Core XVI: Retail Management	✓	✓	✓	✓	Identify new business opportunities and marketing strategies
23PCO4E1	Major Elective III: Logistics Management	✓	✓	✓	✓	Efficient and effective way to move resources
23PCO4E2	Major Elective III: Advertisement and Salesmanship	✓	✓	✓	✓	Encourage consumer to buy or act on cognitive basis
23PCO4P2	Core XVII: Project Work and Viva-Voce	✓	✓	✓		Problem identification and analysis


HoD

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.


PRINCIPAL

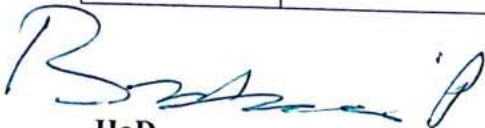
Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

**List of Courses having focus on employability/ entrepreneurship/ skill development offered
by the PG and Research Department of Commerce**

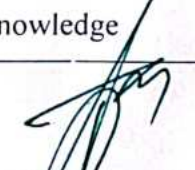
PG and Research Department of Commerce						
Programme: M.Com					Year:2023-2025	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	Year of Introduction
		EM	EN	SD		
23PCO101	Core I : Advanced Corporate Accounting	✓			Company's Financial Results	2022
23PCO102	Core II: Business Environment	✓	✓		Identifying Business Opportunities	2022
23PCO103	Core III: Marketing Research	✓		✓	Market research methods	2022
23PCO104	Core IV: Financial Modelling	✓		✓	Understand and create financial model	2022
23PCO105	Core V: Programming Laboratory in Financial Modelling	✓		✓	How to use advanced excel	2023
23PCO206	Core VI : Operations Research	✓		✓	Practical Applications	2022
23PCO2E1	Core Elective I : Strategic Management	✓	✓		Evaluating strategies	2022
23PCO2E2	Core Elective I : Consumer Affairs	✓	✓		Protection of consumers	2022
23PCO207	Core VII : Business Research Methods	✓		✓	Research Technique	2022
23PCO208	Core VIII : Managerial Economics	✓	✓		Improvement of	2022

					managerial decisions	
23PCO2N1	NME : Principles of Marketing	✓	✓		Marketing Principles and practices	2023
23PCO2N2	NME : Investment Management	✓	✓		Handling of Assets and Investment	2022
23PCO309	Core IX: Applied Cost Accounting	✓		✓	Reducing cost and increasing profit	2022
23PCO310	Core X : Taxation	✓		✓	Application of taxes	2023
23PCO311	Core XI: Statistical Analysis in Business	✓	✓	✓	Understand and create knowledge in statistical tools	2023
23PCO3E1	Core Elective II: Human Resource Development	✓	✓	✓	Motivating and Developing employees	2022
23PCO3E2	Core Elective II: International Marketing	✓	✓	✓	Global market opportunities and threats	2022
23PCO312	Core XII: Business Case Analysis	✓		✓	Investigate and examine alternative solution to business problems	2022
23PCO3P1	Core XIII: In Service Training	✓		✓	Practical exposure	2022
23PCO413	Core XIV: Accounting For Managerial Decision-Making	✓		✓	Key Business decision	2022
23PCO414	Core XV: Security Analysis and Portfolio Management	✓	✓	✓	Portfolio diversification	2022
23PCO415	Core XVI: Retail Management	✓	✓	✓	Using smart	2022

					technology	
23PCO4E1	Major Elective III: Logistics Management	✓	✓	✓	Efficient and effective management of daily activities	2022
23PCO4E2	Major Elective III: Advertisement and Salesmanship	✓	✓	✓	Promotion of products	2022
23PCO4P2	Core XVII: Project Work and Viva-Voce	✓		✓	Research Knowledge	2022


HoD

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.


PRINCIPAL

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Percentage of Revision of M.Com Syllabus under Regulation 2023-2024

Percentage of Revision of M.Com Syllabus under Regulation 2023-2025

PG and Research department of Commerce							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
1.	23PCO104	Financial Modelling	In Existing Syllabus	10%	Unit 2: Financial Analysis Techniques - Inventories, Long Lived Assets – Non-Current Liabilities - Financial Statement Application. Unit 4: Cash flow waterfall and resolve circular reference problem in interest during construction. Unit 5: Forecast Geographic and Segment Revenues - Cost Statement – Debt Income Statement - Balance Sheet and Cash Flow Statement.	-	Course Teacher
2	23PCO105	Programming Laboratory in financial	New Syllabus	100%	-	-	Course Teacher

		Modelling					
3	23PCO207	Business Research Methods	In Existing Syllabus	60%	Unit 4: Report Writing Editing - Purpose - Interpretation of Data - Contents of Research Reports. Unit 5: Testing of Significance - Large Sample Tests with respect to Mean, Proportion - Small Sample Test with respect to Mean ('t' test) - Chi-Square Test (to study the association between attributes).	Unit 1: Research Design: Types of Research Design - Components of research design - Steps in research design. Unit 4: Hypothesis - Definition - Characteristics - Formulation of Hypothesis - Testing of Hypothesis. Measurement and Scaling Techniques - Measurement Scales - Tests of Measurement - Scaling - Important scaling techniques. Data Analysis: Data	University Nominee

						Processing - Data Analysis Methods – Data Analysis Techniques. Unit 5: Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation. Research Writing: Significance of report writing – Steps in writing report – Types of report – Layout of the research report – Mechanics of writing a research report.	
4	23PCO2N2	Principles of Marketing	New Syllabus	100%	-	-	Course Teacher
5	23PCO309	Taxation	In Existing	100%	-	-	Academic Experts

			Syllabus				
6	23PCO311	Statistical Analysis in Business	New Syllabus	100%	-	-	University Nominee



HoD

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.



PRINCIPAL

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District