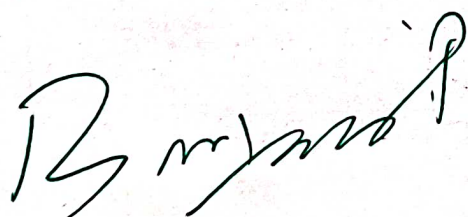


**PG AND RESEARCH DEPARTMENT OF COMMERCE
NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI – 642 001**

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

Date & Time: 30.06.2023 / 10.00 a.m Agenda

BOS /B. Com	Welcome address and Opening Remarks by Chairman,Board of studies in the PG Department of Commerce
BOS /B. Com	Confirmation of the Minutes of the Previous meeting of Board of studies in the PG Department of Commerce held on 04.06.2022 / 10.00 a.m and Action taken report of Board of studies.
BOS / B.Com	1.Syllabus of I B.Com under Regulation 2023
	2.Syllabus of II B.Com under Regulation 2023
	3. Syllabus of III B.Com under Regulation 2023



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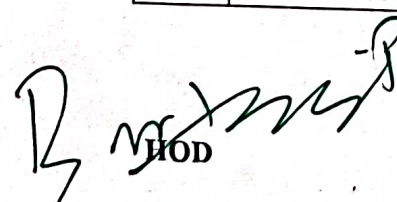
NALLAMUTHU GOUNDER MAHALINGAM COLLEGE POLLACHI
PG AND RESEARCH DEPARTMENT OF COMMERCE

MINUTES OF BOS MEETING

The Board of studies of the PG and Research Department of Commerce was held on
30.06.2023 at 10.00 a.m.

The following members were present:

1	Dr.K.Kumuthadevi Professor & Dean, School of Commerce, KPR College of Arts, Science and Research, Coimbatore- 641 407. Mobile No: 96590 89976	University Nominee
2	Dr. P.Shanthi Professor & Head Department of Commerce, Avinashilingam University, Coimbatore – 641 043. Mobile No:94420 19368	Subject Expert
3	Dr.B.Sharmila Assistant Professor PG and Research Department of Commerce Arulmigu Palaniandavar Arts College for Women, Palani – 624 601. Mobile No:97904 07876	Academic Auditor
4	Thiru P.Rajesh Kumar Training CO- Ordinator, CDE Zonal – MSME, TDC (CFTI), Government of India, Mobile No: 97917 88323	Industrial Expert
5	Mr. R.Saravanan Ph.D (FT) Scholar, PG and Research Department of Commerce, NGM College, Pollachi – 642 001. Mobile No: 95666 07525	Alumni


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6	Dr. P. Brundha Head & Associate Professor, PG and Research Department of Commerce Nallamuthu Gounder Mahalingam College, Pollachi.	Chairman - Absent
7	Dr.R.Manikandan Associate Professor, PG and Research Department of Commerce Nallamuthu Gounder Mahalingam College, Pollachi.	Chairman
8	Dr.S.Shanmugapriya	Internal Members
9	Dr.M.Chithiraiselvan	
10	Dr.P.V.Nandhini	
11	Dr.G.Gnanaselvi	
12	Ms.P.Karthika	
13	Ms.S.Mahalakshmi	Absent
14	Ms.P.Anitha	
15	Dr.N.Bagyalakshmi	Internal Members
16	Ms.G.Nithya	
17	Dr.S.Kaleeswari	
18	Dr.N.Giri	
19	Dr. Ahila.D	
20	Ms.V.Ruba	
21	Dr.V.Meera	
22	Dr.V.Sureshkumar	
23	Dr.T.S.Kavitha	


HOD


CDC Co-ordinator


COE


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

Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.
Controller of Examination
NGM College (Autonomous)
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BOS / B.COM

WELCOME ADDRESS AND OPENING REMARKS BY CHAIRMAN,

BOARD OF STUDIES in the PG & Research Department of Commerce.

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

BOS / B.COM

The minutes of the previous BOS meeting were communicated to the members. The comments received have been incorporated for confirmation. The same was approved by the Academic Council Meeting.

Action Taken Report (Enclosed in Annexure 1)

Annexure 1

S.No	Suggestion given by expert members	Action taken
1	Content updation in the following subjects: Principles of Management, Commercial Law, Company Law, Business Communication, Introduction to Industry 4.0, Introduction to Research, Accountancy for Decision Making.	Implemented

BOS / B.COM

I B.COM (I & II SEMESTER)

The presented syllabus was accepted by the experts and a few suggestions were given as follows:

Sem	Subject Code	Course Title	New Contents were added
I	23UCO102	Principles of Management	The following topics to be included: Unit I -Management By Objectives (MBO) - Process- Benefits and Limitations of MBO Management By Exceptions - Process of Management By Exceptions. Unit III - Delegation of Authority- Meaning and Definition- Process Delegation-Principles of Delegation-Benefits of

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			delegation. Unit IV - Motivation - Meaning - Need - Methods of Motivation-Theories of Motivation Maslow's Need Hierarchy theory- Herzberg's theory-Douglas McGregor's Theory X and Theory Y -Morale -Factors determining the Morale. Unit V- Communication - Meaning and Definition-Nature-Principles-Elements-Importance of Communication in Management-Types of Communication-Barriers of Communication.
II	23UCO204	Commercial Law	Contract of Sale – Essentials – Sale and Agreement to Sell

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

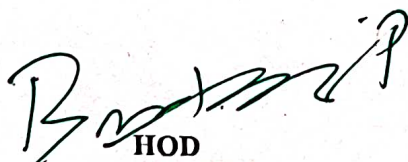
S.No	Subject Code	Course Title
1	23UCO101	CC I: Financial Accounting
2	23UCO203	CCIII: Higher Financial Accounting
3	23UEO1A1	Business Accounting

The following courses were revised with major / minor modifications.

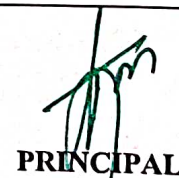
- 23UCO102 - Principles of Management
- 23UCO204 - Commercial Law

New Course Introduced

Subject Code	Course title Introduced	Reason
23UCO1A2	Agriculture and Rural Development	These papers should be introduced for the benefit of students as recommended by the expert committee members.
23UCO2A2	Google Apps Fundamentals	
23UCO2A4	GE III Allied Lab I: Programming Lab in Google Apps Fundamentals Lab	
23UEL2S1 / 23UCO2S2	SEC I: Naan Mudhalvan : Professional Skills / Commerce Practical	These papers were introduced in accordance with the Government's instructions.


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II Year B.COM COMMERCE (III & IV SEMESTER)

The presented syllabus was accepted by the experts and a few suggestions were given as follows:

Sem	Subject Code	Course Title	New Contents were added / Removed
III	23UCO307	CC VII: Company Law	Removed Secretarial Practices heading from all the units.
	23UCO3VA	Introduction to Research	Unit III and IV combined Unit V deleted in 2023
III & IV	23UBC3A3 / 23UCS4A1	Accountancy for Decision Making	Syllabus updated and Cash Flow statement included in Unit V.

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

Sem	Subject Code	Course Title
III	23UCO305	CCV: Corporate Accounting
	23UCO306	CC VI: Income Tax
	23UCO308	CC VIII: Banking and Insurance
	23UCO3N1/ 23UCO3N2	Non Major Elective 1: Practical Banking/ Fundamentals of Accounting
	23UCO3VA	VAC 1: Tally ERP 9 with GST Practitioner
IV	23UCO409	CC XI: Higher Corporate Accounting
	23UCO410	CC X: Indirect Taxation
	23UCO4N1/ 23UCO4N2	Non Major Elective II: Consumer Affairs/ Fundamentals of Marketing

The following courses were revised with major / minor modifications.

- 23UCO307 - Company Law
- 23UCO3VA - Introduction to Research
- 23UBC3A3 / 23UCS4A1 - Accountancy for Decision Making

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New Course Introduced

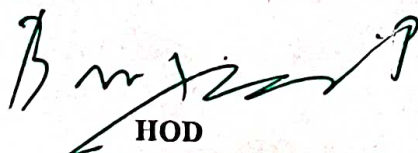
Subject Code	Course title Introduced	Reason
23UCO3A1 / 23UCO3A2	GE IV – Allied Lab II: Programming Lab in Advanced Excel / Practical Digital Marketing	These papers should be introduced for the benefit of students as recommended by the expert committee members.
23UCO411	CC XI - Lab I: Programming Lab in Accounting and Inventory Management	
23UCO4VA	New Product Development	
23UCO4A2	GE V – Allied: Elements of Operation Research	
23UBC3A4 / 23UCS4A2	Financial Accounting	
23UCO4A1 /	GE V – Allied: Business Mathematics and Statistics	Business Mathematics (III Sem) and Statistical Methods (IV Sem) have been combined and renamed as Business Mathematics and Statistics as per recommendation by the expert committee members due to introduction of Part I and Part II courses in the second year.
23UCO4S1/ 23UAP4S1	SEC II: Naan Mudhalvan: Mutual Fund Foundation / Quantitative Aptitude	These papers were introduced in accordance with the Government's instructions.

BOS/B.COM

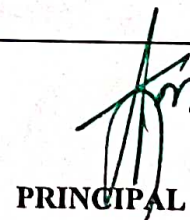
III Year B.COM COMMERCE (V & VI SEMESTER)

The presented syllabus was accepted by the experts and a few suggestions were given as follows:

Sem	Subject Code	Course Title	New Contents were added / Removed
V	23UCO5S1	Business Communication	Commerce practical content has been removed.
VI	23UCO6S1	Introduction to Industry 4.0	Syllabus updated and replaced to skill enhancement course.


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The following courses were revised with few suggestions:

1. The paper previously known as Business Communication and Commerce practical has been renamed as Business Communication. In this course, the practical content of commerce has been removed and replaced with the Nan Mudhalvan scheme under the skill enhancement course.
2. Introduction to Industry 4.0 has been replaced by the Nan Mudhalvan scheme under the skill enhancement course.

The following courses were revised with major / minor modifications.

- 23UCO5S1 - Business Communication
- 23UCO6S1 - Introduction to Industry 4.0

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

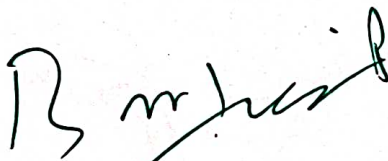
Sem	Subject Code	Course Title
V	23UCO512	CC XII: Cost Accounting
	23UCO513	CCXIII: Auditing Principles and Practice
	23UCO5E1/ 23UCO5E2	DSE-I : Financial Services / Modern Marketing
	23UCO514	CC XIV: E-Commerce and Information Security
	23UCO515	CC XV: Internship
	23UCO5S2	Export Trade Procedures
	23UCO5AL	Advanced Learner Course (ALC) -I (Optional)-Self Study: Introduction to Foreign Trade
	23UCO616	CC XVI : Management Accounting
VI	23UCO6E3/ 23UCO6E4	DSE-II: Financial Management / Service Marketing and Customer Relationship Marketing
	23UCO6E5/ 23UCO6E6	DSE-III: Financial Markets / Business Ethics


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	23UCO617	CC XVII: Entrepreneurial Development
	23UCO618	CC XVIII: Case Analysis
	23UCO6S2	SEC IV: Naan Mudhalvan: Intellectual Property Rights
	23UCO6AL	Advanced Learner Course (ALC) -II (Optional)-Self Study: Advertisement and sales promotion



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Ratification of B.Com Syllabus - Batch 2022 – 2025

We have implemented Tamil and English language papers for the batch 2022-2025 in accordance with the parent university's directive (Reference No.BU/S2/S3/S4/Bos Meet/Syll. Rev /2023) regarding student mobility within Tamilnadu State Universities. The scheme and syllabus for the third, fourth, fifth, and sixth semesters has been revamped as per Bos member's recommendation and may be authorized.

II Year B.COM COMMERCE (III & IV SEMESTER)

The presented syllabus was accepted by the experts and a few suggestions were given as follows:

Sem	Subject Code	Course Title	New Contents were added
III	22UCO307	CC VII: Company Law	Removed Secretarial Practices heading from all the units.
	22UCO308	Core VIII: Principles of Management	The following topics to be included: Unit I -Management By Objectives (MBO) - Process-Benefits and Limitations of MBO Management By Exceptions - Process of Management By Exceptions. Unit III - Delegation of Authority- Meaning and Definition-Process Delegation-Principles of Delegation-Benefits of delegation. Unit IV - Motivation - Meaning - Need - Methods of Motivation-Theories of Motivation: Maslow's Need Hierarchy theory- Herzberg's theory-Douglas McGregor's Theory X and Theory Y -Morale -Factors determining the Morale. Unit V- Communication - Meaning and Definition-Nature-Principles-Elements-Importance of Communication in Management-Types of Communication-Barriers of Communication.
III & IV	22UBC3A3/ 22UCS4A1	Accountancy for Decision making	Syllabus updated and Cash Flow statement included in Unit V.

The following courses were revised with major / minor modifications.

- 22UCO307- CC VII: Company Law
- 22UCO308 - Core VIII: Principles of Management
- 22UBC3A3 / 22UCS4A1 - Accountancy for Decision making

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


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Sem	Subject Code	Course Title
III	22UCO305	CCV: Corporate Accounting
	22UCO306	CC VI: Income Tax
	22UCO3N1/ 22UCO3N2	Non Major Elective 1: Practical Banking / Fundamentals of Accounting
IV	22UCO409	CC XI: Higher Corporate Accounting
	22UCO410	CC X: Indirect Taxation
	22UCO4N1/ 22UCO4N2	Non Major Elective II: Consumer Affairs/ Fundamentals of Marketing

The following course was removed:

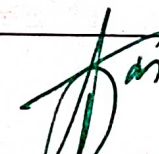
Subject Code	Course Title	Reason
22UCO410	Core - X : Human Resource Management	The course has been removed Statistics as per recommendation by the expert committee members due to introduction of Part I and Part II courses in the second year.

New Course Introduced

Subject Code	Course Title Introduced	Reason
22UCO3A4	Core Elective -III-Allied Lab II: Programming Lab in Advanced Excel	These papers were introduced for the benefit of students as per the recommendations by the expert committee members.
22UCO411	Core -XI Lab I: Programming Lab in Accounting and Inventory Management	
22UCO4S1/ 22UCO4S2	Skill Based Elective-INAan Mudhalvan : Mutual fund Foundation/ Quantitative Aptitude	
22UBC3A4 / 22UCS4A2	Financial Accounting	


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22UCO4A5	Core Elective-IV: Business Mathematics and Statistics	Business Mathematics (III Sem) and Statistical Methods (IV Sem) have been combined and renamed as Business Mathematics and Statistics as per recommended by the expert committee members due to introduction of Part I and Part II courses in the second year.
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III Year B.COM COMMERCE (V & VI SEMESTER)

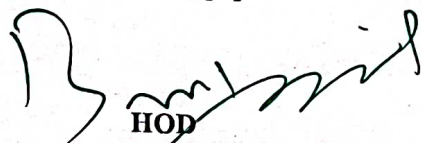
The presented syllabus was accepted by the experts and few suggestions were given as follows:

Sem	Subject Code	Course Title	New Contents were added
V	22UCO515	Core-XV:Skill Enhanced Course - Business Communication	Commerce practical content has been removed.
VI	22UCO6S1	Introduction to Industry 4.0	Syllabus updated and replaced to skill enhancement course.

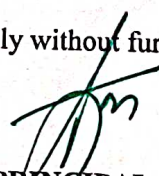
The following courses were revised with few suggestions:

1. The paper previously known as Business Communication and Commerce practical has been renamed as Business Communication. In this course, the practical content of commerce was removed and replaced with Nan Mudhalvan scheme under the skill enhancement course.
2. Introduction to Industry 4.0 has been replaced by the Nan Mudhalvan scheme under the skill enhancement course.

The following papers from Third Year B. Com were accepted by the experts fully without further


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suggestions:

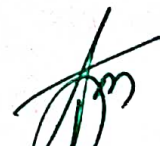
Sem	Subject Code	Course Title
V	22UCO512	Core- XII: Cost Accounting
	22UCO513	Core XIII: Auditing Principles and Practice
	22UCO5E1/ 22UCO5E2	Core Elective –I : Financial Services/ Modern Marketing
	22UCO514	Core-XIV:E-Commerce and Information Security
	22UCO516	Core-XVI :Internship
	22UCO5AL	Advanced Learner Course (ALC)-I(Optional)-Self Study: Introduction to Foreign Trade
	22UCO5VA	Department Specific Value Added Course Tally ERP 9withGST Practitioner
VI	22UCO617	Core-XVII: Management Accounting
	22UCO6E3/ 22UCO6E4	Core Elective –II: Financial Management/ Service Marketing and Customer Relationship Marketing
	22UCO6E5/ 22UCO6E6	Core Elective –III: Financial Markets / Business Ethics
	22UCO618	CC- XVIII: Entrepreneurial Development
	22UCO619	CC- XIX: Case Analysis
	22UCO6S2	Skill Based Elective- II Naan Mudhalvan : Intellectual Property Rights
	22UCO6AL	Advanced Learner Course (ALC)-II(Optional)-Self Study: Advertisement and Sales Promotion
	22UCO6VA	Department Specific Value Added Course Consumer protection, Waste Management , Impact on Environment and RTI Act

- 22UCO621 Core Lab I: E-Filling of income tax returns was removed from Part III due to introduction of Nan Mudhalvan skill enhancement course as per the Government instructions.



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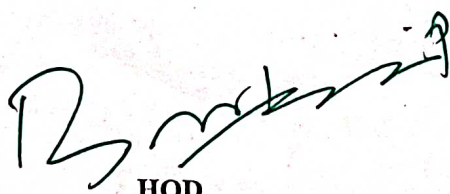
List of Courses having focus on local, national, regional and global developmental needs offered by the PG and Research Department of Commerce

**PG AND RESEARCH DEPARTMENT OF
COMMERCE**

Programme: B.Com

Year: 2023

Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
23UCO101	CC I: Financial Accounting	✓	✓	✓		Evaluate conceptual knowledge of the financial accounting.
23UCO102	CC II: Principles of Management	✓	✓	✓		Application knowledge in Management area.
23UCO1A1/ 23UCO1A2	GE I – Allied: Business Economics / Agriculture and Rural Development	✓	✓	✓		Effective Decision making.
23UCO203	CCIII: Higher Financial Accounting	✓	✓	✓		Appraise the skills in Higher Financial accounting.
23UCO204	CC IV: Commercial Law	✓	✓	✓		Impart Knowledge on Commercial law.
23UCO2A1 / 23UCO2A2	GE II – Allied: Business Application Software and Internet /Google Apps Fundamentals	✓	✓	✓	✓	Enhancing knowledge in Computer field.
23UCO2A3/ 23UCO2A4	GE III Allied Lab I: Programming Lab in Business Application Software and Internet / Google Apps Fundamentals Lab	✓	✓	✓	✓	Enhancing knowledge in Computer field.
23UEL2S1/ 23UCO2S2	SEC I: Naan Mudhalvan : Professional Skills / Commerce Practical	✓	✓	✓		Enhancing Skills in Professional / Practical Knowledge in Commerce field.



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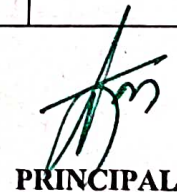
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23EVS201	AECC I: Environmental Studies	✓	✓	✓	✓	Educate Environmental Studies.
23UCO305	CCV: Corporate Accounting	✓	✓	✓		Impart the skills in Company accounts.
23UCO306	CC VI: Income Tax	✓	✓	✓		Educate Tax laws
23UCO307	CC VII: Company Law	✓	✓	✓		Understanding the Law relating to Companies Act 2013.
23UCO308	CC VIII: : Banking and Insurance	✓	✓	✓	✓	Understand the importance and roles of banks and insurance sectors in India.
23UCO3A1 / 23UCO3A2	GE IV – Allied Lab II: Programming Lab in Advanced Excel / Practical Digital Marketing	✓	✓	✓	✓	Enhancing knowledge in Computer field.
23UCO3N1/ 23UCO3N2	Non-Major Elective I: Practical Banking / Fundamentals of Accounting	✓	✓	✓		Enhancing Practical knowledge in Banking area /Applying the knowledge in Fundamental Accounts.
23UCO3VA	VAC I: Tally ERP 9 With GST Practitioner / Introduction to Research	✓	✓	✓		Enhancing knowledge on Tally ERP 9 With GST Practitioner and Enriching knowledge for Research.
23UCO409	CC XI: Higher Corporate Accounting	✓	✓	✓		Enhancing knowledge in Company Accounts.
23UCO410	CC X: Indirect Taxation	✓	✓	✓		Impart the knowledge in Indirect taxation.
23UCO411	CC XI - Lab I: Programming Lab in Accounting and Inventory Management	✓	✓	✓	✓	Enhancing knowledge in Computer field.
23UCO4A1 / 23UCO4A2	GE V – Allied: Business Mathematics and Statistics / Elements of Operation Research	✓	✓	✓		Applying Knowledge in Mathematics.


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23UCO4S1/ 23UAP4S1	SEC II: Naan Mudhalvan: Mutual Fund Foundation / Quantitative Aptitude	✓	✓	✓		Enhancing basic knowledge in mutual fund / Enhancing analytical skills in job oriented courses.
23UCO4N1/ 23UCO4N2	Non-Major Elective II: Consumer Affairs / Fundamentals of Marketing	✓	✓	✓	✓	Educate the Concepts of Consumer Affairs / Concepts of Marketing Management.
23UCO4VA	VAC II: Consumer Protection, Waste Management, Impact on Environment and RTI Act / New Product Development	✓	✓	✓		Creating Awareness on Consumer Protection Act / Instruct the ideas of New Product Development.
23UCO512	CC XII: Cost Accounting	✓	✓	✓		Learning of Cost concepts in Business environment.
23UCO513	CCXIII: Auditing Principles and Practice	✓	✓	✓		Providing Auditing concepts and practices.
23UCO5E1/ 23UCO5E2	DSE-I : Financial Services / Modern Marketing	✓	✓	✓	✓	Study the various financial services and strategies. / Provide the knowledge of marketing in a business context.
23UCO514	CC XIV: E-Commerce and Information Security	✓	✓	✓	✓	Enhancing knowledge in E-Commerce.
23UCO515	CC XV: Internship	✓	✓	✓		Gaining Industrial exposure through internship.
23UCO5S1/ 23UCO5S2	SEC III: Business Communication / Export Trade Procedures	✓	✓	✓	✓	Knowledge in Theories of Ethics in business / Trade Procedures.
23UCO5AL	Advanced Learner Course (ALC) -I (Optional)-Self Study: Introduction to Foreign Trade	✓	✓	✓	✓	Knowledge in Foreign Trade.
23UCO616	CC XVI : Management Accounting	✓	✓	✓		Develop the knowledge in Management Accounting.

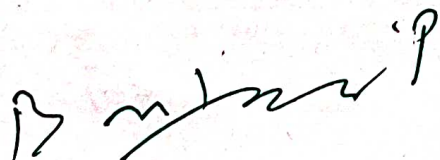

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23UCO6E3/ 23UCO6E4	DSE-II: Financial Management / Service Marketing and Customer Relationship Marketing	✓	✓	✓	✓	Apply techniques to Project financial statements / Enriching the knowledge in Service marketing.
23UCO6E5/ 23UCO6E6	DSE-III: Financial Markets / Business Ethics	✓	✓	✓		Knowledge in Financial Markets/ Theories of Ethics in business.
23UCO617	CC XVII: Entrepreneurial Development	✓	✓	✓		Empower the knowledge of Entrepreneurship.
23UCO618	CC XVIII: Case Analysis	✓	✓	✓	✓	Study the practical problems in theoretical aspects.
23UCO6S1/ 23UCO6S2	SEC IV: Naan Mudhalvan: Introduction to Industry 4.0 / Intellectual Property Rights	✓	✓	✓		Technologies of industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things / Patents, Copy Right, Trade Marks, Unfair Competitions.
23UCO6AL	Advanced Learner Course (ALC) -II (Optional)-Self Study: Advertisement and sales promotion	✓	✓	✓	✓	Giving Knowledge of Enriching the concepts in advertisement and promotion.
23UEO1A1	Business Accounting	✓	✓	✓	✓	Enhance Knowledge of Business Accounting.
23UBC3A3 /23UCS4A1	Accountancy for Decision making	✓	✓	✓	✓	Impart Knowledge of accounting in decision making.
23UBC3A4 /23UCS4A2	Financial Accounting	✓	✓	✓	✓	Evaluate conceptual Knowledge of the financial accounting.


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**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: B.Com				Year: 2023	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus
		EM	EN	SD	
23UCO101	CC I: Financial Accounting	Yes	Yes	Yes	Final Accounts of Sole Trader, Depreciation, Branch Accounts Hire Purchase and Installment and Royalty Accounting.
23UCO102	CC II: Principles of Management	Yes	Yes	Yes	Planning, Organizing, Staffing, Leadership, Business Ethics
23UCO1A1/ 23UCO1A2	GE I – Allied: Business Economics / Agriculture and Rural Development	Yes	Yes	Yes	Law of Demand, Production and Cost function, Pricing Policies / Technology Change in Agriculture: Tradition Techniques and Practices, HYV Seeds - Chemical Fertilizers, Water Technology -Green Revolution.
23UCO203	CCIII: Higher Financial Accounting	Yes	Yes	Yes	Admission, Retirement, Insolvency, Dissolution of Partnership and Joint Venture Account.
23UCO204	CC IV: Commercial Law	Yes	Yes	Yes	Indian Contract Act, Consideration, Performance of Contract, Contract of Indemnity, Guarantee and Agency.
23UCO2A1 / 23UCO2A2	GE II – Allied: Business Application Software and Internet /Google Apps Fundamentals	Yes	Yes	Yes	Word, PowerPoint, Excel, Access and World wide web HTML / Move through the basics of setting up a Google Drive account complete with personalized folders.
	GE III Allied Lab I:	Yes	Yes	Yes	Word, PowerPoint, Excel, Access and

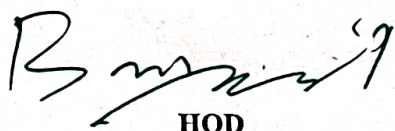

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23UCO2A3/ 23UCO2A4	Programming Lab in Business Application Software and Internet / Google Apps Fundamentals Lab				World wide web HTML / Move through the basics of setting up a Google Drive account complete with personalized folders.
23UEL2S1/ 23UCO2S2	SEC I: Naan Mudhalvan : Professional Skills / Commerce Practical	Yes	Yes	Yes	Filling of Various business - related forms.
23UCO305	CCV: Corporate Accounting	Yes	Yes	Yes	Types of Shares and Debentures, Financial Statement of Companies
23UCO306	CC VI: Income Tax	Yes	Yes	Yes	Income from Salaries, House Property, Profits and Gains of Business or Profession, Capital Gains and Income from Other sources.
23UCO307	CC VII: Company Law	Yes	Yes	Yes	Memorandum and Articles, Directors, Prospectus, Meeting and Winding up
23UCO308	CC VIII: : Banking and Insurance	Yes	Yes	Yes	Banking System, Negotiable Instruments, Types of Insurance.
23UCO3A1 / 23UCO3A2	GE IV – Allied Lab II: Programming Lab in Advanced Excel / Practical Digital Marketing	Yes	Yes	Yes	Create and Modify Custom Workbook Elements.
23UCO3N1/ 23UCO3N2	Non-Major Elective I: Practical Banking / Fundamentals of Accounting	Yes	Yes	Yes	Types of Customer, Deposit, Loans and Advances, Cheque, ATM, Net Banking/Accounting Concepts, Journals, Ledger, Cash Book and Final Accounts.
23UCO3VA	VAC I: Tally ERP 9 With GST Practitioner / Introduction to Research	Yes	Yes	Yes	Company creation, Voucher entries, Inventory Information, Cost Centre and Cost Categories, Purchase and Sales voucher entries in GST / Research Design, Data Collection, Sampling Concepts and Data Processing.
23UCO409	CC XI: Higher Corporate Accounting	Yes	Yes	Yes	Amalgamation, Absorption, Reconstruction, Insurance and Banking Accounts.
23UCO410	CC X: Indirect Taxation	Yes	Yes	Yes	Customs Law, Goods and Services


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					Tax, Registration and Filling of Returns. SGST, CGST, IGST and Concept of Supply.
23UCO411	CC XI - Lab I: Programming Labin Accounting and Inventory Management	Yes	Yes	Yes	Final Accounts with Adjustments. Ratio Analysis Bank- Reconciliation Statements.
23UCO4A1 / 23UCO4A2	GE V – Allied: Business Mathematics and Statistics / Elements of Operation Research	Yes	Yes	Yes	Simple Interest and Compound Interest - Sinking Fund – Annuity – Depreciation. Bills Concepts of Bivariate Distributions - Correlation and Regression - Linear Prediction
23UCO4S1/ 23UAP4S1	SEC II: Naan Mudhalvan: Mutual Fund Foundation / Quantitative Aptitude	Yes	Yes	Yes	Investors Protection and Mutual Fund Regulation: Investors Rights
23UCO4N1/ 23UCO4N2	Non-Major Elective II: Consumer Affairs / Fundamentals of Marketing	Yes	Yes	Yes	Consumer Rights, Way of filing Complaints, Consumer Protection and Quality Standardization/Market Segmentation, Digital Marketing; Modern Marketing Concepts and Product Promotion
23UCO4VA	VAC II: Consumer Protection, Waste Management, Impact on Environment and RTI Act / New Product Development	Yes	Yes	Yes	Consumer & Markets - Concept of Consumer, based on the nature of markets: Liberalization and market globalization with specific reference to Indian Consumer Markets, E Commerce.
23UCO512	CC XII: Cost Accounting	Yes	Yes	Yes	Material Cost, Labour and Overheads and Process Costing.
23UCO513	CCXIII: Auditing Principles and Practice	Yes	Yes	Yes	Internal Check, Internal Audit, Verification and Valuation, Audit of Computerized Accounts.
23UCO5E1/ 23UCO5E2	DSE-I : Financial Services / Modern Marketing	Yes	Yes	Yes	Mutual Funds, Venture Capital, Factoring and Credit Rating / Price Determination, Physical Distribution, Buyers Behaviour.
23UCO514	CC XIV: E-Commerce and Information Security	Yes	Yes	Yes	Electronic Payment System, Components of Communications

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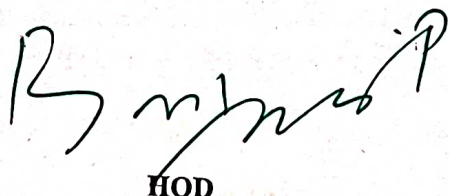
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					Systems and Authentication
23UCO515	CC XV: Internship	Yes	Yes	Yes	Develop field Knowledge and integrate work place Knowledge.
23UCO5S1/ 23UCO5S2	SEC III: Business Communication / Export Trade Procedures	Yes	Yes	Yes	Enquiries and Collection Letters, Secretarial, Public Relation Correspondence, Filling of Various business- related forms.
23UCO5AL	Advanced Learner Course (ALC) –I (Optional)-Self Study: Introduction to Foreign Trade	Yes	Yes	Yes	Export and Import Procedures, Balance of Trade, Balance of Payments, EXIM Policy and EXIM Bank.
23UCO616	CC XVI : Management Accounting	Yes	Yes	Yes	Ratio Analysis, Fund Flow and Cash Flow Statement, Budgetary Control, and Marginal Cost Techniques.
23UCO6E3/ 23UCO6E4	DSE–II: Financial Management / Service Marketing and Customer Relationship Marketing	Yes	Yes	Yes	Cost of Capital, Capital Structure Theories, Working Capital Management and Dividend theories/ Service Life Cycle Design, Marketing of Services, Emerging trend in CRM.
23UCO6E5/ 23UCO6E6	DSE–III: Financial Markets / Business Ethics	Yes	Yes	Yes	Money Market, New Issue and Secondary Market, SEBI and Investor Protection, Depository Systems/ Ethics in Business, HRM, Marketing, Finance, Corporate Social Responsibility.
23UCO617	CC XVII: Entrepreneurial Development	Yes	Yes	Yes	Project Identification and Appraisal, Institutions assisting Entrepreneurs, Women and Social Responsibility, Government Policy.
23UCO618	CC XVIII: Case Analysis	Yes	Yes	Yes	Case Studies in Marketing Management, HRM, Financial Management and Costing.
23UCO6S1/ 23UCO6S2	SEC IV: Naan Mudhalvan: Introduction to Industry 4.0 / Intellectual Property	Yes	Yes	Yes	Retail Strategy, Managing Retail Store, Emerging trends in Retailing and Careers in Retailing / Patents,


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23UCO6AL	Advanced Learner Course (ALC) -II (Optional)-Self Study: Advertisement and sales promotion	Yes	Yes	Yes	Advertising Agencies, Advertising Campaign and Sales Promotion
23UEO1A1	Business Accounting	Yes	Yes	Yes	Final Accounts, Single Entries, Branch accounts and Depreciation.
23UBC3A3	Accountancy for Decision making	Yes	Yes	Yes	Methods of Book Keeping, Subsidiary Books and Final Accounts, Cost and Management Accounting.
23UBC3A4	Financial Accounting	Yes	Yes	Yes	Final Accounts, Single Entries, Branch accounts and Depreciation.
23UCS4A1	Accountancy for Decision making	Yes	Yes	Yes	Methods of Book Keeping, Subsidiary Books and Final Accounts, Cost and Management Accounting.
23UCS4A2	Financial Accounting	Yes	Yes	Yes	Final Accounts, Single Entries, Branch accounts and Depreciation.



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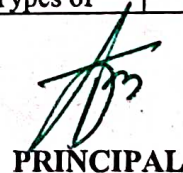
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Percentage of Revision of B.COM Syllabus under Regulation 2023

<<B.COM>>							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change SubjectExpert / Course Teacher/ Alumini Opinion
1	23UCO102	CC II: Principles of Management	Unit I, III, IV & V	40%	Staffing & Co Ordination	Unit I -Management By Objectives (MBO) - Process-Benefits and Limitations of MBOManagement By Exceptions - Process of Management By Exceptions. Unit III - Delegation of Authority- Meaning and Definition-Process Delegation-Principles of Delegation-Benefits of delegation. Unit IV - Motivation - Meaning - Need - Methods of Motivation-Theories of MotivationMaslow's Need Hierarchy theory-Herzberg's theory-Douglas McGregor's Theory X and Theory Y -Morale -Factors determining the Morale. Unit V- Communication - Meaning and Definition- Nature-Principles- Elements-Importance of Communication in Management-Types of	SubjectExpert

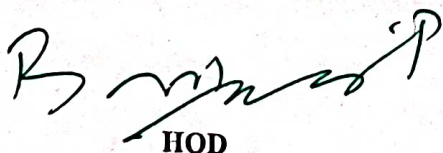

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						Communication-Barriers of Communication.	
2	23UCO1A2	Agriculture and Rural Development	-	100%			Subject Expert
3	23UCO204	Commercial Law	-	5%	-	Contract of Sale – Essentials – Sale and Agreement to Sell	Subject Expert
4	23UCO2A2	GE-Allied IV : Google Apps Fundamentals	-	100%			Subject Expert
5	23UCO2A4	GE III Allied Lab I: Google Apps Fundamentals Lab	-	100%			Subject Expert
6	23UEL2S1/ 23UCO2S2	SEC I: Naan Mudhalvan : Professional Skills / Commerce Practical		100%			Subject Expert
7	23UCO307	CC VII: Company Law	-	-	Related topics of Secretarial Practices		Subject Expert
8	23UCO3A1 / 23UCO3A2	GE IV – Allied Lab II: Programming Lab in Advanced Excel / Practical Digital Marketing		100%			Subject Expert
9	23UCO3VA	Introduction to Research	Unit V		Data Processing – Data Editing - Coding		Subject Expert



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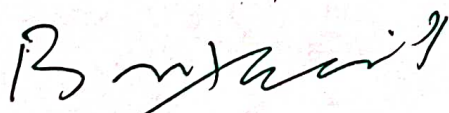
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10	23UCO411	CC XI - Lab I: Programming Lab in Accounting and Inventory Management		100%			Subject Expert
11	23UCO4A1 / 23UCO4A2	GE V – Allied: Business Mathematics and Statistics / Elements of Operation Research		100%			Subject Expert
12	23UCO4S1/ 23UAP4S1	SEC II: Naan Mudhalvan: Mutual Fund Foundation / Quantitative Aptitude		100%			Subject Expert
13	23UCO4VA	VAC II: New Product Development		100%			Subject Expert
14	23UCO5S1	SEC III: Business Communication			Commerce practical related topics removed.		Subject Expert
15	23UCO6S1/ 23UCO6S2	SEC IV: Naan Mudhalvan: Introduction to Industry 4.0	Unit 1 to 5		Contents reduced due to SEC		Subject Expert
16	23UBC3A3 /23UCS4A1	Accountancy For Decision Making	Unit V	20%	Fun Flow Statement & Ratio Analysis	Cash Flow Statement	Subject Expert
17	23UBC3A4 /23UCS4A2	Financial Accounting		100%			


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