

**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI – 642001**

UG DEPARTMENT OF COMMERCE CA

22nd Board of Studies Meeting in the UG Department of Commerce CA

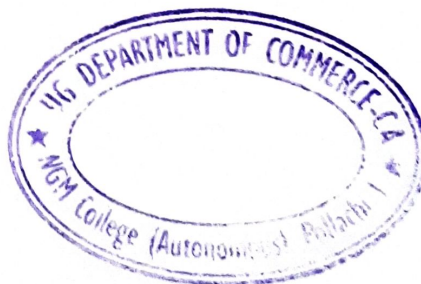
Date & Time: 28.06.2023

Agenda

BOS / CC 22.1	:	Welcome address and Opening Remarks by Head of the Department, Board of studies in the Commerce CA
BOS / CC 22.2	:	Confirmation of the Minutes of the 21 st meeting of Board of studies in the Commerce CA held on 04.06.2022 and Action taken report of 21 st meeting of Board of studies.
BOS / CC 22.3	:	22.3.1 Syllabus of I B.COM CA under Regulation 2022
	:	22.3.2 Ratified Syllabus of II B.COM CA under Regulation 2022
	:	22.3.3 Ratified Syllabus of III B. COM CA under Regulation 2022
	:	Any other Discussions if any
BOS / CC 22.4	:	Suggestion given by BOS Members
BOS / CC 22.5	:	Any other items



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UG Department of Commerce (CA)
NGM College, (Autonomous), Pollachi - 642 001**



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POLLACHI**

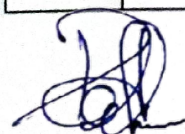
UG DEPARTMENT OF COMMERCE CA

MINUTES OF BOS MEETING

The 22nd Meeting of the Board of studies of the B.Com CA was held on 28.06.2023 at 2:00 p.m. in the Department, Nallamuthu Gounder Mahalingam College, Pollachi

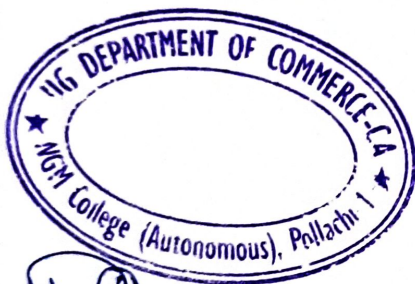
1. The following members were present:

S.No	Name of the Faculty and Designation	
1.	Dr.P.Archanaa, Head	Chairman
2.	Dr.T.Vijayachithra - Assistant Professor	Internal Members
3.	Dr.P.Gomathi Devi - Assistant Professor	
4.	Dr.M.Deepa - Assistant Professor	
5.	M.Shanmugapriya - Assistant Professor	
6.	Ms.R.Ramya - Assistant Professor	
7.	Ms.M.Nirmala - Assistant Professor	
8.	Ms.D.Saranya - Assistant Professor	
9.	Dr.T.Mohanasundari – Assistant Professor	
10.	Ms.M.Gayathri - Assistant Professor	
11.	Ms.R.Subasangeetha - Assistant Professor	
12.	Mr.S.Rajagopalan – Assistant Professor	
13.	Ms.T.Muthukannu – Assistant Professor	
14.	Dr.S.Karthikeyan Assistant Professor, Department of Commerce, Government Arts College, Udumalpet	University Nominee
15.	Prof. G.Santhakumar PG & Research Department of Commerce Saraswathi Narayanan College Perungudi,	Academic Expert



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	Madurai	
16.	Dr.N.Sumithra Devi Head & Assistant Professor, PG & Research Department of Commerce Arulmigu Palaniandavar Arts College for Women, Palani	Academic Auditor
17.	Mr.Vikas Assistant Manager – HR Cadeplay Engineering Pvt., Ltd., 3 rd Floor, 1789, Chakravarthy Towers Olympus, Ramanathapuram, Coimbatore	Industrial Expert



HOD

CDC Co-Ordinator

COE

PRINCIPAL

Head of the Department
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Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.,
Controller of Examinations

NGM College (Autonomous)
POLLACHI - 642 001.

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

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

BOS/CC22.1 WELCOME ADDRESS AND OPENING REMARKS BY CHAIRMAN, BOARD OF STUDIES IN THE B.Com CA.

The Chairman, BoS of the B.Com CA welcomed and introduced the members of 22nd Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BOS/CC 22.2 TO CONFIRM THE MINUTES OF 21st BOS MEETING HELD ON 04.6.2022.

The minutes of the 21st Board of Studies meeting held on 04.6.2022 were communicated to the members. The comments received have been incorporated and placed for confirmation. The same was approved by the 21st Academic council.

~ Action Taken Report (Enclosed in Annexure 1)



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BOS/CC 22.3

BOS/CC 22.3.1

I B.COM CA (I & II SEMESTER)

Semester I

CC - I : 23UCC101 – Financial Accounting

GE I -Allied : 23UCC1A1/23UCC1A2- Business Economics/Managerial Economics

CC - II : 23UCC102 – Executive Communication (Practical)

CC Lab - I : Office Automation

Semester II

CC - III : 23UCC204 - Higher Financial Accounting

GE II – Allied : 23UCC2A1/23UCC2A2: Business Mathematics/Operations Research – I

CC Lab – II : 23UCC205 – Web Designing

SEC – I : 23UCC2S1/23UEL2S2 : Naan Mudhalvan : Basics of Finance & Fintech2 / Professional Skills

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

- In CC - I: **23UCC101 – Financial Accounting** - Accounting Standards were added in Unit 1. Sinking Fund Method and Annuity Method were removed in Unit 2.
- In **23UCC1A1 : GE I – Allied: Business Economics** - Differences between Economics and Business Economics and Relationship of Business Economics with other Disciplines were added in Unit 1. Consumption: Importance - Consumer Sovereignty - Factors Affecting Consumer Sovereignty in the Modern World were removed and Supply Analysis: Supply – Supply Function – Law of Supply – Market Equilibrium – Elasticity of Supply – Types were added in Unit 3
- **22UCC3A3 – Allied – III : Executive Communication (Practical)** in III Semester is shifted to I Semester as CC – II : 23UCC102 Executive Communication (Practical).
- **23UCC204 - CC - III : Higher Financial Accounting** - Interest on Drawings – Capital accounts of Partners were added in Unit 1. Calculation of Sacrificing Ratio – Valuation of Goodwill (Simple Problems) were added in Unit 2. Death of a Partner is removed from Unit 5 and added in Unit 4.
- **22UCC204 – Core Lab – II : HTML & Web Designing** is renamed as Web Designing (23UCC205 – CC Lab – II : Web Designing)

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

- 23UCC103 - CC Lab - I : Office Automation
- 23UCC2A1 - GE II – Allied : Business Mathematics

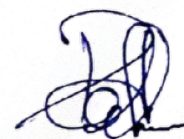
New Course Added:

23UCC1A2 : GE I - Allied : Managerial Economics

23UCC2A2 - GE II - Allied : Operations Research – I

23UCC2S1 - SEC – I: Naan Mudhalvan: Basics of Finance & Fintech2

23UCC2S2 : SEC – I : Naan Mudhalvan: Professional Skills



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BOS/CC 22.3.2
II B.COM CA (III & IV SEMESTER)

III Semester

CC - IV : 23UCC306 - Corporate Accounting
CC - V : 23UCC307 - RDBMS
GE III - Allied : 23UCC3A1 – Principles of Management / 23UCC3A2 – Business Organization and Office Management
CC Lab - III : 23UCC308 – RDBMS (Lab)
Non Major Elective - I 23UCC3N1: Customer Relationship Management / 23UCC3N2 - Supply Chain Management

IV Semester

CC - VI : 23UCC409- Cost Accounting
GE IV - Allied: 23UCC4A1/23UCC4A2 - Business Statistics / Operations Research - II
CC Lab - IV : 23UCC410 - Visual Basic
CC Lab - V : 23UCC411 - Tally
SEC II : 23UCC4S1 / 23UCC4S2 - Naan Mudhalvan : Securities Markets / Mutual Funds Foundation
Non Major Elective - II 23UCC4N1 / 23UCC4N2: Commerce & Computer Application Practical/ Retail Management

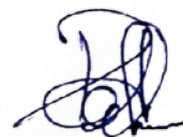
The following papers from B.Com CA were accepted by the experts fully without further suggestions:

23UCC306 - CC - IV : Corporate Accounting
23UCC3N1- Non Major Elective - I : Customer Relationship Management / 23UCC3N2 – Supply Chain Management
23UCC409 - CC – VI : Cost Accounting
23UCC4A1/23UCC4A2 - GE IV – Allied : Business Statistics / Operations Research - II
23UCC410 - CC Lab – IV: Visual Basic
23UCC411 - CC Lab – V: Tally
23UCC4S1 / 23UCC4S2 - SEC II : Naan Mudhalvan : Securities Markets / Mutual Funds Foundation
23UCC4N1 / 23UCC4N2 - Non Major Elective - II: Commerce & Computer Application Practical / Retail Management

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

In 23UCC307 - CC - V : RDBMS in III Semester

- Purpose of Database – Disadvantages of File Based Data Management System – Advantages of having data in a database. DBMS: Meaning – Benefits of using DBMS – Functions of DBMS – Data Dictionary : Meaning – Benefits – Types were added newly in Unit 1; View of Data, Instances and Schemas were removed from Unit 1.



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- Data Abstraction – Data Independence. Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models of Unit I were shifted to Unit II.
- Entity: Relational Model – Basic Concepts – Entity Relationship Diagram – Structure of Relational Database – Relational Algebra – Extended Relational Algebra Operations – Modification of the Database – Integrity Constraints of Unit II were removed (Unit II fully removed)
- Database Architecture – Classes & Entities – Database Relationship and Associations : One to one relationship, One to many, Many to Many – Data Types. E-R Model : Components of an E-R model – E-R Diagram Conventions were added newly in Unit II.
- 22UCC307 – Core Lab – III : Oracle is renamed as RDBMS (23UCC308 - CC Lab - III : RDBMS (Lab))

New Course Added:

- 23UCC4A2 - GE IV - Allied : Operations Research – II
- 23UCC4S1 - SEC II: Naan Mudhalvan: Securities Markets
- 23UCC4S2 - SEC II: Naan Mudhalvan: Mutual Funds Foundation



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BOS/CC 22.3.3

III B.COM CA (V & VI SEMESTER)

Semester V

- CC - VII : 23UCC512 - Income Tax
CC - VIII : 23UCC513- Programming in C & Python
CC - IX : 23UCC514- Institutional Training
DSE - I : 23UCC5E1/23UCC5E2/ 23UCC5E3 – Principles of Marketing/Entrepreneurial Development/Internet of Things
DSE - II : 23UCC5E4/23UCC5E5/ 23UCC5E6 – Legal Aspects in Business/Goods and Services Tax/ ERP and Industry 4.0
CC Lab - VI : 23UCC515 – C & Python
CC - X : 23UCC516 – Project
SEC - III : 23UCC5S1/23UCC5S2 – Commerce and Computer Application Practical / Investment Management
ALC - I : 23UCC5AL – International Marketing (Optional) – Self Study

Semester VI

- CC - XI : 23UCC617- Management Accounting
DSE - III : 23UCC6E7 / 23UCC6E8 / 23UCC6E9- E-Commerce and Information Security / Financial Markets and Services / Banking and Insurance Law
CC - XII : 23UCC618 - Programming in Java
CC Lab - VII : 23UCC619 - JAVA
CC Lab - VIII : 23UCC620 – Multimedia
SEC - IV : 23UCC6S1/23UCC6S2 – Interview Readiness / Aptitude for Placements
ALC - II : 21UCC6AL2 - Basic Research Techniques (Optional) - Self Study,

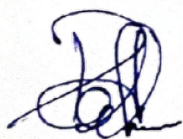
The presented syllabus was accepted by the experts and a few suggestions were given as follow:

22UCC512 – Core -VIII : Programming in C in V Semester is modified as **23UCC513 - CC - VIII Programming in C & Python.**

- In Unit – I : Type Conversion – Operators and Expressions – Input/Output Operations were removed.
- In Unit – II : Characteristics of Arrays & String Manipulation: Introduction – Declaring & Initializing Variables – Reading String from Terminal, Writing String to Screen – Arithmetic Operations and Characters – String Handling Functions.
- In Unit – III : Nesting of Functions – Recursion & Passing Arrays & Strings to Functions. The scope, Visibility and Life time of variables in Functions were removed
- Unit IV and Unit V were removed Completely.
- Python is introduced in Unit IV and Unit V newly

22UCC515 – CC Lab – VI : C in V Semester is modified as **23UCC515 – CC Lab – VI : C & Python:**

- Programs from 11 – 15 in C were removed.
- Programs for Python were introduced newly from 11 – 15.



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

- 23UCC512 - CC - VII : Income Tax
- 23UCC514 - CC - IX : Institutional Training
- 23UCC5E1/23UCC5E2/ 23UCC5E3 - DSE – I : Principles of Marketing/Entrepreneurial Development/Internet of Things
- 23UCC5E4/23UCC5E5/ 23UCC5E6 – DSE – II : Legal Aspects in Business/Goods and Services Tax/ ERP and Industry 4.0
- 23UCC5S1/23UCC5S2 – SEC – III : Commerce and Computer Application Practical / Investment Management
- 23UCC5AL – ALC – I : International Marketing (Optional) – Self Study

The following courses were revised with major / minor modifications.

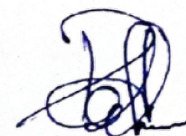
- 22UCC514 - Core – IX : Principles of Marketing is removed from Core and introduced as Discipline Specific Elective - 23UCC5E1: DSE – I : Principles of Marketing
- 22UCC5E1 - Core Elective - I : Entrepreneurial Development is modified as 23UCC5E2 - DSE - I : Entrepreneurial Development
- 22UCC5E2 - Core Elective – I : Legal Aspects in Business is modified as 23UCC5E4 – DSE – II : Legal Aspects in Business
- 22UCC5E3 - Core Elective - I : Financial Markets and Services in V Semester is transferred to VI Semester as 23UCC6E8 : DSE – III – Financial Markets and Services
- 23UCC5E3 - DSE – I : Internet of Things is introduced newly.
-

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

- 23UCC617 - CC - XI : Management Accounting
- 23UCC6E7 – DSE – III: E-Commerce and Information Security
- 23UCC620 – CC Lab – VIII: Multimedia
- 23UCC6AL – ALC- II: Basics of Research Techniques (Optional) - Self Study.

The following courses were revised with major / minor modifications.

- Core Elective – II is transferred from VI semester to V semester as DSE II
- 22UCC6E4 - Core Elective - II : ERP and Industry 4.0 is modified as 23UCC5E6 – DSE – II : ERP and Industry 4.0
- 22UCC6E5 - Core Elective - II : Banking and Insurance Law is transferred from Core Elective – II in VI Semester to DSE – III as 23UCC6E9 - DSE – III : Banking and Insurance Law in VI Semester
- 22UCC6E6 – Core Elective – II : Indirect Taxation in VI Semester is transferred to V Semester as DSE – II: 23UCC5E5 and it is renamed as Goods and Service Tax by the experts.
- 22UCC6E8 – Core Elective – III : Legal Aspects of Marketing and Advertising is removed



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- 22UCC617 – Core – XI : Principles of Management and 22UCC6E9 – Business Organization and Office Management in VI Semester is shifted as 23UCC3A1 – GE III - Allied : Principles of Management /23UCC3A2 – Business Organization and Office Management

New Course Added:

The following papers were introduced newly and was accepted by the experts:

23UCC618 – CC – XII : Programming in Java

23UCC619 – CC Lab – VII : JAVA

23UCC6S1/23UCC6S2 : SEC – IV :Interview Readiness / Aptitude for Placements

BoS/CC 22.4 SUGGESTIONS GIVEN BY THE BOS MEMBERS

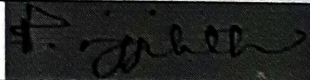
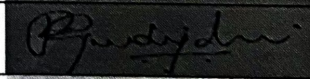
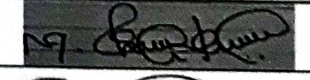
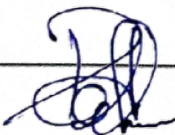
- 22.4.1: The Department offers two value added course (Semester III -Introduction to entrepreneurship and semester IV -Personality Development) for minimum 30 hours for II year students.
- 22.4.3 Resolved to enroll all students in MOOC in any one of the portals offered by (MOOC / NPTEL / SWAYAM). A student should complete at least one course during the program.

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

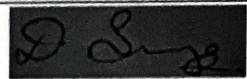
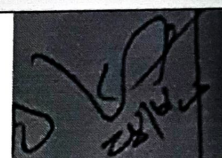
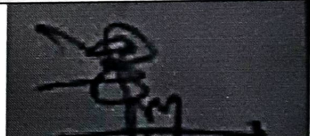
Based on the suggestions given by the members, BOS resolved to recommend the following to the Academic Council for further approval.

- The syllabus of First Year B.Com CA under Regulation 2023.
- The Ratified syllabus of Second Year B.Com CA under Regulation 2023.
- The Ratified syllabus of Third Year B.Com CA under Regulation 2023.
- Any other discussion

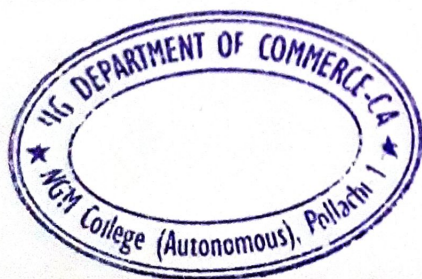
Members Present:

Chairman		
Dr.P.Archanaa - Assistant Professor		
Internal Members		
Dr.T.Vijayachithra - Assistant Professor		
Dr.P.Gomathi Devi - Assistant Professor		
Dr.M.Deepa - Assistant Professor		
Ms. M.Shanmugapriya - Assistant Professor		
Dr.R.Ramya - Assistant Professor		
Dr.M.Nirmala - Assistant Professor		

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Ms.D.Saranya - Assistant Professor	
Dr.T.Mohanasundari - Assistant Professor	T.MOHAN
Ms.M.Gayathri - Assistant Professor	Gayathri
Ms.R.Subasangeetha - Assistant Professor	R. Subhasangeetha.
Mr.S.Rajagopalan - Assistant Professor	S. Rajgopal
Ms.T.Muthukannu - Assistant Professor	T. Muthukannu.
University Nominee	
Dr.S.Karthikeyan Assistant Professor, Department of Commerce, Government Arts College, Udumalpet	
Academic Experts	
Prof. G.Santhakumar PG & Research Department of Commerce Saraswathi Narayanan College Perungudi, Madurai	
Academic Auditor	
Dr.N.Sumithra Devi Head & Assistant Professor, PG & Research Department of Commerce Arulmigu Palaniandavar Arts College for Women, Palani	Absent
Industrial Experts	
Mr Vikas Assistant Manager – HR Cadeplay Engineering Pvt., Ltd., 3 rd Floor, 1789, Chakravarthy Towers Olympus, Ramanathapuram, Coimbatore	

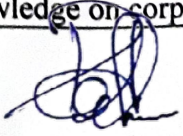

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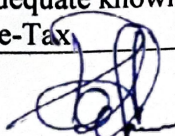

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

**List of Courses having focus on local, national, regional and global developmental needs offered
by the Department of B.Com CA**

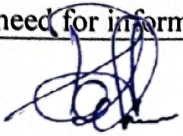
B.COM CA						
Programme: B.Com CA						Year:2023
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
23UCC101	Financial Accounting	✓	✓	✓	✓	Enrich the students' knowledge in basic financial accounting
23UCC1A1	Business Economics	✓	✓	✓		Prepare the students to examine the importance and applications of economic analysis to make business decision
23UCC1A2	Managerial Economics	✓	✓	✓		To Enrich the students to analyse the importance of managerial economics
23UCC102	Executive Communication (Practical)	✓	✓	✓	✓	To develop the oral and written communication skills of the students
23UCC103	Office Automation	✓	✓	✓	✓	Prepare the students for document preparation, business calculations, presentation of information, database management and designing website
23UCC204	Higher Financial Accounting	✓	✓	✓	✓	expose to the students the accounting procedure of partnership firms
23UCC2A1	Business Mathematics	✓	✓	✓		To enable the students to apply basic mathematical knowledge to solve the real life business problems
23UCC2A2	Operations Research - I	✓	✓	✓		To develop the knowledge of students in the application of mathematical tools in decision making
23UCC205	Web Designing	✓	✓	✓		enrich students' practical knowledge in accounting package and to prepare them for job market
23UCC306	Corporate Accounting	✓	✓	✓	✓	To develop the students' knowledge on corporate


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						accounting in conformity with the provision of the Companies Act 2013
23UCC307	RDBMS	✓	✓	✓	✓	To enrich the knowledge on relational database management system
23UCC308	Lab - RDBMS	✓	✓	✓	✓	To develop and manage the relational database design
23UCC3N1	Non Major Elective - I : Customer Relationship Management	✓	✓	✓		To develop an understanding in the application of customer relationship management in real business world
23UCC3N2	Non Major Elective - I : Supply Chain Management	✓	✓	✓		To improve the knowledge of students in the areas of product delivery system
23UCC409	Cost Accounting	✓	✓	✓	✓	To expose the students the basic concepts and tools used in cost accounting
23UCC4A1	Business Statistics	✓	✓	✓	✓	Develop the knowledge of students in the application of statistical tools in business analysis
23UCC4A2	Operations Research - II	✓	✓	✓	✓	To develop the knowledge of students in the application of mathematical tools in decision making
23UCC410	Lab - Visual Basic	✓	✓	✓	✓	To develop the business application software using Visual Basic
23UCC411	Lab - Tally	✓	✓	✓	✓	To develop and manage the accounting concepts
23UCC4N1	Non Major Elective - II : Commerce & Computer Application Practical	✓	✓	✓		To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications
23UCC4N2	Non Major Elective - II : Retail Management	✓	✓	✓		To expose the students in the area of retail marketing management
23UCC512	Income Tax	✓	✓	✓		To facilitate the students to gain adequate knowledge in Income-Tax


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23UCC513	Programming in C & Python	✓	✓	✓	✓	To promote the students' knowledge in 'C' and Python programming language
23UCC514	Institutional Training	✓		✓		To train the students in real business situations
23UCC5E1	Principles of Marketing	✓	✓	✓		Endow students with the knowledge of principles of marketing
23UCC5E2	Entrepreneurial Development	✓	✓	✓	✓	To gain knowledge about the entrepreneurial process and assistance given by financial institutions.
23UCC5E4	Legal Aspects in Business	✓	✓	✓		Provide basic knowledge on the provisions of the Companies Amendment Act, 2013 and Indian Contract Act
23UCC5E5	Goods and Service Tax	✓	✓	✓		To facilitate the students to gain adequate knowledge in GST
23UCC515	Lab – C & Python	✓	✓	✓	✓	To equip the students to write programming language for developing a system based computer project for the business
23UCC516	Project	✓	✓	✓		To enrich the students' knowledge in Commerce with computer applications
23UCC5S1	SEC - III : Commerce and Computer Application Practical	✓	✓	✓		To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications
23UCC5S2	SEC - III : Investment Management	✓	✓	✓	✓	To learn about the investment strategy followed by investors.
23UCC5AL	ALC- I International Marketing (Optional) - Self Study	✓	✓	✓		To learn about international business strategy and multi currency calculation.
23UCC617	Management Accounting	✓	✓	✓	✓	To enlighten the students on the different concepts of management accounting
23UCC6E7	DSE – III: E-Commerce and Information	✓	✓	✓	✓	To expose the students' on fundamentals of e-commerce and need for information

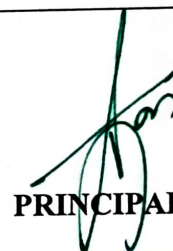

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	Security					security
23UCC618	Programming in JAVA	✓	✓	✓		To promote the students' knowledge in JAVA
23UCC619	Lab - JAVA	✓	✓	✓		To equip the students to write programming language for developing a system based computer project for the business
23UCC620	Lab - Multimedia	✓	✓	✓	✓	Promote the students' designing skills in multimedia application
23UCC6AL	ALC - II Basics of Research Techniques (Optional) - Self Study	✓	✓	✓	✓	To understand some basic concepts of research and its methodologies



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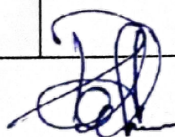


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**List of Courses having focus on employability/ entrepreneurship/ skill development offered by
the Department of B.Com CA**

DEPARTMENT OF B.COM CA						
Programme: B.Com(CA)					Year: 2023	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	Year of Introduction
		EM	EN	SD		
23UCC101	Financial Accounting	✓		✓		2001
23UCC1A1	Business Economics	✓				2001
23UCC1A2	Managerial Economics	✓		✓		2023
23UCC102	Executive Communication (Practical)	✓		✓		2001
23UCC103	Office Automation	✓	✓	✓		2021
23UCC204	Higher Financial Accounting	✓		✓		2001
23UCC2A1	Business Mathematics	✓		✓		2001
23UCC2A2	Operations Research - I	✓	✓	✓		2023
23UCC205	Web Designing	✓	✓	✓		2009
23UCC2S1	Basics of Finance & Fintech2	✓	✓	✓		2023
23UCC306	Corporate Accounting	✓		✓		2001
23UCC307	RDBMS	✓		✓		2001
23UCC3A1	Principles of Management	✓	✓	✓		2020
23UCC3A2	Business Organisation and Office Management	✓	✓	✓		2023
23UCC308	Lab - RDBMS	✓	✓	✓		2001
23UCC3N1	Non Major Elective - I : Customer Relationship Management	✓		✓		2019
23UCC3N2	Non Major Elective - I : Supply Chain Management	✓	✓	✓		2001
23UCC409	Cost Accounting	✓		✓		2001
23UCC4A1	Business Statistics	✓		✓		2001
23UCC4A2	Operations Research - II	✓		✓		2023
23UCC410	Lab - Visual Basic	✓		✓		2001
23UCC411	Lab - Tally	✓		✓		2023
23UCC4N1	Securities Markets	✓		✓		2023
23UCC4N2	Mutual Funds Foundation	✓		✓		2023
23UCC4N1	Non Major Elective - II : Commerce & Computer Application Practical	✓		✓		2020
23UCC4N2	Non Major Elective - II : Retail Management	✓		✓		2016

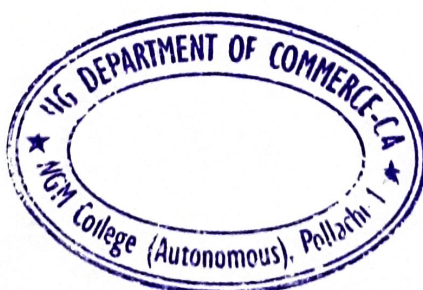

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23UCC512	Income Tax	✓	✓	✓		2001
23UCC513	Programming in C & Python	✓	✓	✓		2023
23UCC514	Institutional Training	✓		✓		2001
23UCC5E1	Principles of Marketing	✓		✓		2001
23UCC5E2	Entrepreneurial Development	✓		✓		2020
23UCC5E3	Internet of Things	✓		✓		2023
23UCC5E4	Legal Aspects in Business	✓	✓	✓		2023
23UCC5E5	Goods and Service Tax	✓		✓		2023
23UCC5E6	ERP and Industry 4.0	✓		✓		2023
23UCC515	Lab – C & Python	✓	✓	✓		2023
23UCC516	Project	✓	✓	✓		2023
23UCC5S1	SEC - III : Commerce and Computer Application Practical	✓	✓			2020
23UCC5S2	SEC - III : Investment Management	✓		✓		2016
23UCC5AL	ALC- I International Marketing (Optional) - Self Study	✓	✓	✓		2021
23UCC617	Management Accounting	✓		✓		2001
23UCC6E7	DSE – III: E-Commerce and Information Security	✓		✓		2016
23UCC6E8	DSE – III : Financial Markets and Services	✓		✓		2021
23UCC6E9	DSE – III : Banking and Insurance Law	✓	✓	✓		2009
23UCC618	Programming in JAVA	✓	✓	✓		2023
23UCC619	Lab - JAVA	✓	✓	✓		2023
23UCC620	Lab - Multimedia	✓	✓	✓		2017
23UCC6S1	SEC – IV - Interview Readiness	✓	✓	✓		2023
23UCC6S2	SEC -IV – Aptitude for Placements	✓	✓	✓		2023
23UCC6AL	ALC - II Basics of Research Techniques (Optional) - Self Study	✓	✓	✓		2021



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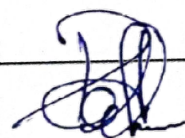



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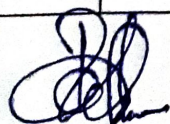
Percentage of Revision of B.Com CA Syllabus under Regulation 2021

B.Com CA							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change Subject Expert / Course Teacher / Alumni Opinion
1.	23UCC101	Financial Accounting		10%	Unit – II: Sinking Fund Method- Annuity Method	Updated in Unit I : Accounting Standards	Subject Expert
2.	23UCC1A1	Business Economics		7%	Unit – III: Consumption: Importance - Consumer Sovereignty - Factors Affecting Consumer Sovereignty in the Modern World	Unit I: Differences between Economics and Business Economics Unit III: Supply Analysis : Supply – Supply Function – Law of Supply – Market Equilibrium – Elasticity of Supply – Types.	Course Teacher
3.	23UCC1A2	Managerial Economics		100%			
4.	23UCC204	Higher Financial Accounting		8%	Unit V: Death of a Partner	Unit – I : Interest on Drawings & Capital Accounts of Partners Unit – II : Calculation of Sacrificing Ratio – Valuation of	Course Teacher



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						Goodwill Unit IV: Death of a Partner	
5.	23UCC2A2	Operations Research – I		100%			
6.	23UCC4A2	Operations Research – II		100%			
7.	23UCC513	Programmin g in C & Python		50%	Unit I : Type conversion – Operators and expressions – Input/Output Operations Unit II: Characteristics of Arrays & String Manipulation: Introduction – Declaring & Initializing Variables – Reading String from Terminal, Writing String to Screen – Arithmetic Operations and Characters – String Handling Functions Unit III: Nesting of Functions – Recursion & Passing Arrays & Strings to Functions. The Scope, Visibility and Lifetime of Variables in Functions Unit IV and Unit V Removed	Python is introduced in Unit IV and Unit V	Subject Expert
8.	23UCC5E3	Internet of Things		100%			
9.	23UCC515	Lab : C & Python		50%	5 Programs in C is removed	5 programs in Python is introduced	
10.	23UCC618	Programmin g in Java		100%			Subject Expert
11.	23ICC619	Lab – JAVA		100%			Subject Expert



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Ratification moved by Dr.P.Archanaa, Head Department of Commerce with Computer Applications

B.Com CA Batch 2022 – 2025 – Ratification III, IV, V and VI Semester

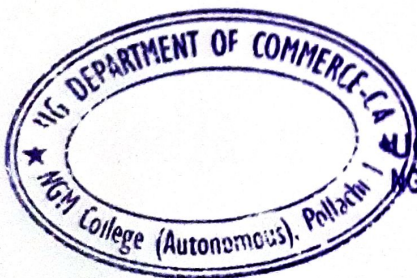
We have implemented Tamil and English language papers for the batch 2022 – 2025 in accordance with the parent university's directive (Reference No. BU/S2/S3/S4/BoS Meet/Syll. Rev/2023) regarding student mobility within Tamilnadu State Universities. The Scheme and syllabi for the third, fourth, fifth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

B. Com CA Batch 2021- 2024 – Ratification V and VI Semester

The Course Skill Based Elective – II in Semester VI is changed as Skill Enhanced Course – II.

As per the instruction from Parent University, we have added Naan Mudhalvan Course in Semester VI for 2021 – 2024 batch and the course title is Basics of Finance & Fintech2 as 21UCC6S2 – Skill Enhanced Course and Removed 21UCC6S2 - Organizational Behaviour.

The course 21UCC516 – Core XII: Banking and Insurance Law was modified by including extra contents by the subject expert in BoS.



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