

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE, POLLACHI – 642001

B.Com., (Professional Accounting)

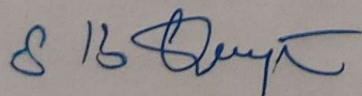
12th Board of Studies

Date & Time: 28.06.2023 at 2PM

Venue: Room No: D-207

Agenda

BoS / DC 12.1	:	Welcome address and Opening Remarks by Dr.S.B.Gayathri, Chairman, Board of studies
BoS / DC 12.2	:	Confirmation of the Minutes of the 11 th (Previous meeting) Board of studies in the B.Com., (Professional Accounting) held on and Action taken report of 11 th meeting of Board of studies.
BoS / DC 12.3	:	Syllabus of I B. Com and II B.Com (Professional Accounting) under Regulation 2023-2026
BoS / DC 12.4	:	Suggestion given by BOS Members
BoS / DC 12.5	:	Any other items



Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Nallamuthu Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.



PRINCIPAL
N.G.M.COLLEGE, POLLACHI

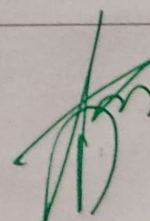
MINUTES OF BOS MEETING

The 12th Meeting of the Board of studies of the B.Com., (Professional Accounting) was held on 28.06.2023 at 2 PM at Room No: D-207

1. Members of Board of Studies:

1.	Dr.S.B.Gayathri Head and Associate Professor	Chairman
2.	Dr.N.Sumathi Assistant Professor	Internal Members
3.	Ms.J.Madhubala Assistant Professor	
4.	Dr.D.Padma, Associate Professor	
5.	Dr.R.Senthilkumar Assistant Professor	
6.	Dr. (Mrs.) Elizabeth. M.Com., M. Phil, B.Ed. MBA, PGDCA, Ph.D. UGC NET Associate Professor and HOD in Commerce NIRMALA COLLEGE FOR WOMEN, RED FIELDS, COIMBATORE - 641 018. E-mail: elizabeth@nirmalacollegeonline.ac.in Mobile: 9843017608	Academic Auditor
7.	Dr Vijayalakshmi S Associate Professor and HOD B.Com (PA) PSGR Krishnammal College for Women, Coimbatore E-Mail: hod-pa@psgrkcw.ac.in Mobile : 9943032009	Subject Expert
8.	CA. M. Shankar Krishnasamy, Krishnasamy & Associates Chartered Accountants Mani & Company Building 42 S S Kovil Street, Pollachi – 642001 Mobile: 99449-60280 / 89409-30280	Industrial Expert
9.	Dr Kanagarathinam M, Principal, Akshaya College of Arts & Science Kinathukadavu, Coimbatore, Tamil Nadu 642109 Mobile: 9943034036	University Nominee
10.	Ms.D.Srinithi, CA (Inter) Alumnus (2017-2020 Batch) Mobile: 9843270440	Alumni Nominee

S B Gayathri



PRINCIPAL
N.G.M.COLLEGE, POLLACHI

Dr. S.B. Gayathri, M.Com., M.Phil, B.Ed.
Associate Professor & Head
Department of Commerce - BA
Nirmala College for Women
Pollachi - 641 018.

BoS/PA 12.1 WELCOME ADDRESS AND OPENING REMARKS:

Dr. S. B. Gayathri, The Chairman, Board of Studies of the B.Com (Professional Accounting) welcomed and introduced the members of 12th Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BoS/PA 12.2 TO CONFIRM THE MINUTES OF 11th PREVIOUS BOS MEETING HELD ON 04.06.2022

The minutes of the 11th BoS Meeting (Previous BoS) 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 council.

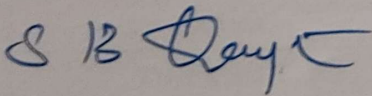
Action Taken Report (Enclosed in Annexure I)

BoS/PA 12.3

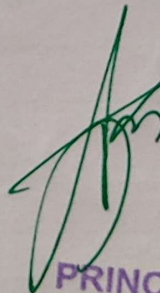
BoS/PA 12.3.1

I. B.Com (Professional Accounting) (I to VI Semesters)

The following courses for B.Com (Professional Accounting) were accepted by the experts After taking into consideration of TANSCHÉ model which includes Core Course, Generic Elective, Ability Enhancement Compulsory Course, Skill Enhancement Course, Discipline-Specific Elective, Value Added Course and Advanced Learner Course for the students admitted during the year 2023-2026 Batch.



Dr. S. B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Vivekananda College, Pollachi
Pollachi - 642 001.



PRINCIPAL
N.G.M. COLLEGE, POLLACHI

Course Code	Course Name
23UPA101	CC I : Financial Accounting
23UPA102	CC II : General Economics
23 UPA 1A1/ 23 UPA 1A2	GE I – Allied I : Computer Applications – I; Programming Lab in MS Office / Introduction to Computer (Theory)
23 UPA 103	CC III: Principles of Management
23EVS101	AECC I: Environmental Studies
23UPA204	CC IV: Higher Financial Accounting
23UPA205	CC V: Commercial Law
23UPA2A1/ 23UPA2A2	GE II – Allied II: Business Maths & Statistics/SPSS Packages
23UPA2S1/ 23UPA2S2	SEC I: Naan Mudhalvan :Communication Skills/ Mutual Funds
23EVS201	AECC I: Environmental Studies
23UPA306	CCVI: Corporate Accounting
23 UPA 307	CC VII: Income Tax
23UPA308	CC VIII: Company Law and Secretarial Practice
23UPA3A1 / 23UPA3A2	GE III – Allied III: Computer Applications – I; Programming Lab in Tally / Visual Basic
23UPA3N1/23UPA3N23	Non-Major Elective I : Accounting and Auditing / Company Law
23UPA3VA	VAC I: Entrepreneurial Development
23UPA409	CC IX: Higher Corporate Accounting
23UPA410	CC X: Financial Management
23UPA 411	CC XI Executive Communication
23UPA4A1 / 23UPA4A2	GE IV – Allied IV: Advanced Excel / Web Designing

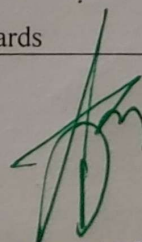
S B Day C

Dr. S.B. GANTHI, M.Com, BBA, Ph.D.
Associate Professor & Head
Department of Commerce - PG
N.G.M. College, Pollachi
Pollachi - 642 001.

PRINCIPAL
N.G.M.COLLEGE, POLLACHI

23UPA4S1/ 23UPA4S2	SEC II: Naan Mudhalvan: Aptitude for Placement/ CA course Economics for Finance
23UPA4N1/23UPA4N2	Non-Major Elective Paper -II : Taxation /Contract Act
23UPA4VA	VAC II: Research Methodology
23UPA512	CC XII: Cost Accounting
23UPA513	CC XIII: Indirect Taxation
23UPA5E1/ 23UPA5E2/ 23UPA5E3	DSE-I^{II}: (A) Banking Theory Law and Practice / (B) Principles of Insurance / (C) MIS and Industry 4.0
23UPA514	CCXIV: Information Technology & E- Security
23UPA515	CC XV: Human Resource Management
23UPA5S1 / 20UPA5S2	SEC III: Modern Marketing / Industrial Law
23UPA5AL	Advanced Learner Course(ALC) –I (Optional)-Self Study: Business Commercial Knowledge
23UPA616	CC XVI : Management Accounting
23UPA6E4 / 23UPA6E5 / 23UPA6E6	DSE-II^{III}: (A) Operations Research (B) Investment Management (C)Customer Relationship Management
23UPA6E7 / 23UPA6E8 / 23UPA6E9	DSE-III^{III}: (A) Auditing and Assurance (B) Case Analysis (C)Retail Business Management
23UPA617	CC XVII: Strategic Management
23UPA618	CC XVIII: Practical Auditing
23UPA6S1/ 23UPA6S2	SEC IV: Naan Mudhalvan: Digital Marketing / Capital Market
23UPA6AL	Advanced Learner Course(ALC) -II (Optional)- Self Study: Accounting Standards

S B Daye



I. B.Com (Professional Accounting) (III to VI Semesters)

The following changes for B.Com (Professional Accounting) were accepted by the experts After taking into consideration of TANSCHS Syllabus (Introduced Tamil 3 hours per week and English 3 hours per week in III and IV Semesters) for the students admitted during the year 2022-2025 Batch from III to VI Semesters.

The following Courses were removed from the syllabus which was framed during 2022.

22UPA309	Core – IX : Business Management
22 UPA515	Core XV : Executive Communication
22UPA516	Core XVI : Financial Services

New Course Added:

The Following new courses were introduced for the students admitted in 2023-2026 Batch:

Course Code	Course Name
23UPA101	CC I : Financial Accounting
23 UPA 1A1/ 23 UPA 1A2	GE I – Allied I : Computer Applications – I; Programming Lab in MS Office / Introduction to Computer (Theory)
23 UPA 103	CC III: Principles of Management
23UPA204	CC IV: Higher Financial Accounting
23UPA2A1/ 23UPA2A2	GE II – Allied II: Business Maths & Statistics/SPSS Packages
23UPA2S1/ 23UPA2S2	SEC I: Naan Mudhalvan :Communication Skills/ Mutual Funds
23UPA3A1 / 23UPA3A2	GE III – Allied III: Computer Applications – I; Programming Lab in Tally / Visual Basic
23UPA3VA	VAC I: Entrepreneurial Development
23UPA4A1 / 23UPA4A2	GE IV – Allied IV: Advanced Excel / Web Designing
23UPA4S1/ 23UPA4S2	SEC II: Naan Mudhalvan: Aptitude for Placement/ CA course Economics for Finance
23UPA4VA	VAC II: Research Methodology
23UPA6S1/ 23UPA6S2	SEC IV: Naan Mudhalvan: Digital Marketing / Capital Market
23UPA6AL	Advanced Learner Course(ALC) -II (Optional)- Self Study: Accounting Standards

S B Dey

The Following new courses were introduced for the students admitted in 2022-2025 Batch:

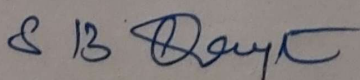
22UPA4S1/ 22UPA4S2	Skill Enhancement Course I (Naan Mudhalvan) Aptitude for Placement/ CA course Economics for Finance
22UPA6S1/ 22UPA6S2	Skill Enhancement Course –IV (Naan Mudhalvan) Capital Market/Digital Market

BoS/PA12.4 SUGGESTIONS GIVEN BY THE BOS MEMBERS

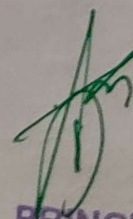
The members had a brainstorming discussion and interaction among themselves. After discussion, the following fruitful suggestions were incorporated appropriately in the Curriculum and Syllabi.

- The experts suggested to introduce Naan Mudhalvan Courses for all the I B.Com (PA) students (2023-2026 Batch) in II, IV and VI Semesters. And also for II B.Com (PA) students (2022-2025 Batch) in IV and VI Semesters.
- Subject Expert suggested to conduct Value Added Courses in III and IV Semesters instead of V and VI Semesters. The University Nominee has suggested the courses like Research Methodology, Entrepreneurial Development to be included for Skill Based subjects under NAAN Mudhalvan Scheme.
- It is suggested to introduce Economics for Finance, SPSS Packages, Visual Basic, Web Designing, Mutual Funds, Advanced Excel, Aptitude for Placement by the Industry Nominee.

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 (Professional Accounting) under Regulation 2023-2026.



Dr. S.B. GAVATHRI, M.Com, M.Phil, Ph.D.
Associate Professor & Head
Department of Commerce - PA
College of Arts & Commerce, N.G.M. College, Pollachi
Pollachi - 642 001.



PRINCIPAL
N.G.M.COLLEGE, POLLACHI

Members Present:

1.	Dr.S.B.Gayathri Head and Associate Professor	Chairman
2.	Dr.N.Sumathi Assistant Professor	Internal Members
3.	Ms.J.Madhubala Assistant Professor	
4.	Dr.D.Padma, Associate Professor	
5.	Dr.R.Senthilkumar Assistant Professor	
6.	Dr Vijayalakshmi S Associate Professor and HOD B.Com (PA) PSGR Krishnammal College for Women, Coimbatore E-Mail: hod-pa@psgrkcw.ac.in Mobile : 9943032009	Subject Expert
7.	CA. M. Shankar Krishnasamy, Krishnasamy & Associates Chartered Accountants Mani & Company Building 42 S S Kovil Street, Pollachi – 642001 Mobile: 99449-60280 / 89409-30280	Industrial Expert
8.	Dr Kanagarathinam M, Principal, Akshaya College of Arts & Science Kinathukadavu, Coimbatore, Tamil Nadu 642109 Mobile: 9943034036	University Nominee
9.	Ms.D.Srinithi, CA (Inter) Alumnus (2017-2020 Batch) Mobile: 9843270440	Alumni Nominee

S B Gayathri

Dr. S.B. GAYATHRI, M.Com, M.Phil, Ph.D.
Associate Professor & Head
Department of Commerce - PA
PSGR Krishnammal College (Autonomous)
Pollachi - 642 001.

[Signature]

PRINCIPAL
N.G.M.COLLEGE, POLLACHI

ANNEXURE I

Minutes of the 11th Previous Meeting – Action Taken Report

S.No	Suggestion given by expert members	Action taken
1.	Changes in the content of the following courses is suggested: Financial Accounting, Corporate Accounting, Cost Accounting, Management Accounting, Computer Application Practical, Executive Communication and Strategic Management for the students admitted during 2022-2025.	Changes implemented
2.	It is suggested to replace Digital Marketing in the place of Service Marketing as a Value Added Course in the Semester V for the students admitted during 2022-2025.	Digital Marketing Introduced
3.	To Change the Internal and External Marks Component as 30:70 (Existing pattern is 50:50) and in the Question Paper pattern Part C Should be prepared in Either or pattern instead of (Existing Open choice questions) for the students admitted during 2022-2015.	Changes Implemented

S B Day

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Gandhi Gender Mahalingam College (Autonomous)
Pollachi - 642 002.

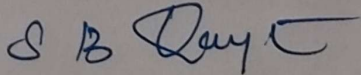


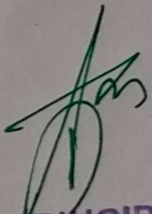
PRINCIPAL
N.G.M.COLLEGE, POLLACHI

**List of Courses having focus on Local, National, Regional and Global Developmental Needs
offered by the B.Com (Professional Accounting)**

B.Com (Professional Accounting)						
Programme: B.Com (Professional Accounting)						Year:2023-2026
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
23UPA101	CC I : Financial Accounting	✓	✓	✓		To impart knowledge to the students for the preparation of various accounting statements
23UPA102	CC II : General Economics	✓	✓	✓		To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.
23 UPA 1A1/ 23 UPA 1A2	GE I – Allied I : Computer Applications – I; Programming Lab in MS Office / Introduction to Computer (Theory)		✓			To enhance the practical knowledge in Microsoft office tools.
23 UPA 103	CC III: Principles of Management		✓			To have basic knowledge in the concepts involved in management.
23UPA204	CC IV: Higher Financial Accounting		✓			To familiarize the fundamental concepts and updations in financial Accounting.
23UPA205	CC V: Commercial Law					To make the students to understand the fundamentals of Commercial Laws such as Indian contract Act, Sale of Goods act and Partnership Act.

Course Code	Course Title	Local	National	Regional	Global	Rationale
23UPA2A1/ 23UPA2A2	GE II – Allied II: Business Maths & Statistics/SPSS Packages	✓	✓	✓	✓	To educate the concepts in Statistics and Mathematics in solving problems relating to marketing and finance and application of the same as useful quantitative tools in business decision making.
23UPA2S1/ 23UPA2S2	SEC I: Naan Mudhalvan :Communication Skills/ Mutual Funds	✓	✓	✓	✓	To provide professional management of investment to individual and institutional investors.
23UPA306	CCVI: Corporate Accounting		✓			To inculcate knowledge among the students about the accounts prepared in the corporates as per the Accounting Standards and Companies Act 2013
23 UPA 307	CC VII: Income Tax		✓			To facilitate the students to gain adequate knowledge to compute tax of an individual assessee.


Dr. S.B. GANITHAN, M.Com., B.Com., Ph.D.
 Associate Professor & Head
 Department of Commerce - BA
 Mahatma Gandhi Mahalingam College (Autonomous)
 Pollachi - 642 001.


PRINCIPAL
N.G.M.COLLEGE, POLLACHI

Course Code	Course Title	Local	National	Regional	Global	Rationale
23UPA308	CC VIII: Company Law and Secretarial Practice		✓			To provide with basic knowledge and understanding on the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.
23UPA3A1 / 23UPA3A2	GE III – Allied III: Computer Applications – I; Programming Lab in Tally / Visual Basic		✓			To develop the knowledge in computerized accounting packages.
23UPA409	CC IX: Higher Corporate Accounting		✓			To enable the students to understand accounting concepts and forms of organizations.
23UPA410	CC X: Financial Management		✓			To offer relevant and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.
23UPA 411	CC XI Executive Communication		✓			To develop writing skill and train how to correspond with the organizations along with the basic exposure to various forms and materials associated with office management.

Course Code	Course Title	Local	National	Regional	Global	Rationale
23UPA4A1 / 23UPA4A2	GE IV – Allied IV: Advanced Excel / Web Designing		✓		✓	To use advanced functions and productivity tools to assist in develop in worksheet To prepare the students for database management and designing website
23UPA4S1/ 23UPA4S2	SEC II: Naan Mudhalvan: Aptitude for Placement/ CA course Economics for Finance		✓			To analyzes the use and distribution of financial economics resources in markets.
23UPA512	CC XII: Cost Accounting		✓			To enlighten on the importance of cost ascertainment , reduction and control.
23UPA513	CC XIII: Indirect Taxation		✓			To impart basic knowledge about major Indirect Taxes and its latest amendments.
23UPA5E1/ 23UPA5E2/ 23UPA5E3	DSE-I[#]: (A) Banking Theory Law and Practice / (B) Principles of Insurance / (C) MIS and Industry 4.0		✓			To impart a thorough knowledge on the various functions and loans and advances offered by the central bank and other nationalized banks and other services rendered by the banks. To gain knowledge of insurance market in India. To gain knowledge in the Management Information Systems and its role in business.

S B Daye

Course Code	Course Title	Local	National	Regional	Global	Rationale
23UPA514	CCXIV: Information Technology & E- Security		✓			To develop an understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.
23UPA515	CC XV: Human Resource Management					To study the issues and approaches relating to managing the human resources.
23UPA5S1 / 20UPA5S2	SEC III: Modern Marketing / Industrial Law					To expose the students with the knowledge of New Marketing ideas.
23UPA616	CC XVI : Management Accounting				✓	To enlighten on the different tools and techniques used by the management for decision making.
23UPA6E4 / 23UPA6E5 / 23UPA6E6	DSE-II ^{##} : (A) Operations Research (B) Investment Management (C) Customer Relationship Management		✓			To create an awareness in the application of mathematical and statistical tools in business tools. To impart knowledge related to various tools of investment. To understand and familiarize the concept of Customer Relationship Management and its application in various businesses.

8/12/2021

Dr. S.B. GAWTHAN, M.Com., B.A., J.B.A.
Associate Professor & Head
Department of Commerce - BA
Maharaja Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.

14

PRINCIPAL
N.G.M.COLLEGE, POLLACHI

Course Code	Course Title	Local	National	Regional	Global	Rationale
23UPA6E7 / 23UPA6E8 / 23UPA6E9	DSE-III ^{***} : (A) Auditing and Assurance (B) Case Analysis (C) Retail Business Management		✓			To provide an understanding of the principles and practice of Auditing and procedure for investigation. To enable the student to develop their analytical skills, evaluating new and current knowledge, problem solving abilities and decision making strategies. To enable the students to understand the various concepts in Retail Business Management.
23UPA617	CC XVII: Strategic Management		✓			To develop an understanding of the general and competitive business environment.
23UPA618	CC XVIII: Practical Auditing		✓			To undergo the internship training in the auditor's office to get hands-on training.
23UPA6S1/ 23UPA6S2	SEC IV: Naan Mudhalvan: Digital Marketing / Capital Market		✓			To enable the students to gain knowledge about Digitalized Marketing

S 12 Day 5

Dr. S.B. GAYATHRI, M.Com, M.Phil, Ph.D.
Associate Professor & Head
Department of Commerce - PA
N.G.M. College, Pollachi
Pollachi - 642 002.

PRINCIPAL
N.G.M. COLLEGE, POLLACHI

**List of Courses having focus on employability/ entrepreneurship/ skill development offered
by the B.Com (Professional Accounting)**

Programme: B.Com (Professional Accounting)				
Course Code	Course Title	Focus		
		Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)	EM	EN
23UPA101	CC I : Financial Accounting	✓	✓	
23UPA102	CC II : General Economics	✓		
23 UPA 1A1/ 23 UPA 1A2	GE I – Allied I : Computer Applications – I; Programming Lab in MS Office / Introduction to Computer (Theory)	✓		
23 UPA 103	CC III: Principles of Management	✓	✓	
23EVS101	AECC I: Environmental Studies	✓		
23UPA204	CC IV: Higher Financial Accounting	✓		
23UPA205	CC V: Commercial Law	✓	✓	
23UPA2A1/ 23UPA2A2	GE II – Allied II: Business Maths & Statistics/SPSS Packages	✓	✓	
23UPA2S1/ 23UPA2S2	SEC I: Naan . Mudhalvan :Communication Skills/ Mutual Funds	✓		
23EVS201	AECC I: Environmental Studies	✓		
23UPA306	CCVI: Corporate Accounting	✓		
23 UPA 307	CC VII: Income Tax	✓	✓	✓

S B Day

Dr. S.B. GAYATHRI, M.Com, M.Phil, Ph.D.
Associate Professor & Head
Department of Commerce - B.A.
Sri Sankar College of Arts, Science & Commerce
Pollachi - 644 002.

PRINCIPAL
N.G.M. COLLEGE, POLLACHI

Course Code	Course Title	EM	EN	SD
23UPA308	CC VIII: Company Law and Secretarial Practice	✓	✓	
23UPA3A1 / 23UPA3A2	GE III – Allied III: Computer Applications – I; Programming Lab in Tally / Visual Basic	✓		
23UPA3N1/23UPA3N23	Non-Major Elective I : Accounting and Auditing / Company Law	✓	✓	✓
23UPA3VA	VAC I: Entrepreneurial Development		✓	
23UPA409	CC IX: Higher Corporate Accounting	✓		
23UPA410	CC X: Financial Management	✓		
23UPA 411	CC XI Executive Communication			✓
23UPA4A1 / 23UPA4A2	GE IV – Allied IV: Advanced Excel / Web Designing			✓
23UPA4S1/ 23UPA4S2	SEC II: Naan Mudhalvan: Aptitude for Placement/ CA course Economics for Finance	✓		✓
23UPA4N1/23UPA4N2	Non-Major Elective Paper -II : Taxation /Contract Act	✓		
23UPA4VA	VAC II: Research Methodology	✓		
23UPA512	CC XII: Cost Accounting	✓		
23UPA513	CC XIII: Indirect Taxation	✓	✓	
23UPA5E1/ 23UPA5E2/ 23UPA5E3	DSE-I [#] : (A) Banking Theory Law and Practice / (B) Principles of Insurance / (C) MIS and Industry 4.0	✓		
23UPA514	CCXIV: Information Technology & E- Security	✓		✓
23UPA515	CC XV: Human Resource Management	✓	✓	
23UPA5S1 / 20UPA5S2	SEC III: Modern Marketing / Industrial Law	✓	✓	

S B Dey

Course Code	Course Title	EM	EN	SD
23UPA5AL	Advanced Learner Course(ALC) -I (Optional)-Self Study: Business Commercial Knowledge			✓
23UPA616	CC XV1 : Management Accounting	✓		
23UPA6E4 / 23UPA6E5 / 23UPA6E6	DSE-II ^{###} : (A) Operations Research (B) Investment Management (C)Customer Relationship Management	✓	✓	✓
23UPA6E7 / 23UPA6E8 / 23UPA6E9	DSE-III ^{###} : (A) Auditing and Assurance (B) Case Analysis (C)Retail Business Management	✓	✓	✓
23UPA617	CC XVII: Strategic Management			✓
23UPA618	CC XVIII: Practical Auditing			✓
23UPA6S1/ 23UPA6S2	SEC IV: Naan Mudhalvan: Digital Marketing / Capital Market	✓	✓	✓
23UPA6AL	Advanced Learner Course(ALC) -II (Optional)- Self Study: Accounting Standards	✓	✓	✓

S B Dayar

Dr. S.B. GAYATHRI, M.Com., B.Ed., Ph.D.
Associate Professor & Head
Department of Commerce - BA
N.G.M. College, Pollachi (Autonomous)
Pollachi - 642 001.



PRINCIPAL
N.G.M.COLLEGE, POLLACHI

Percentage of Revision of B.Com (Professional Accounting)

Syllabus under Regulation – 2023-26

B.Com-Professional Accounting

S. No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
1	23UPA101	Financial Accounting	This course is replacing Financial Accounting - I	40%	*Unit III Consignment and Unit IV Joint Venture Deleted	Unit -II I Bills of Exchange Unit IV - , Accounting for Non-Profit Organisation is included	As per University Nominee Recommendation and Course Teacher
2	23 UPA 1A1/ 23 UPA 1A2	GE I – Allied I : Computer Applications – I; Programming Lab in MS Office / Introduction to Computer (Theory)	This course is shifted from Semester III to Semester I. This course is replacing Quantitative Aptitude – I	100%	-	New Paper	Course Teacher
3	23 UPA 103	CC III: Principles of Management	This course is shifted from Semester III to Semester I	100%	New Course	New Course	Course Teacher
4	23UPA204	CC IV: Higher Financial Accounting	This course is replacing Financial Accounting – II	-	No Content Deleted	No Content Added	Course Teacher
5	23UPA2A1/ 23UPA2A2	GE II – Allied II: Business Maths & Statistics/ SPSS Packages	This course is replacing Quantitative Aptitude I and II	100%	-	-	Course Teacher

S B Day

S. No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
6	23UPA2S1 / 23UPA2S2	SEC I: Naan Mudhalvan: Communication Skills/ Mutual Funds	As per TANSCHES syllabus	100%	No Content Deleted	No Content Added	As per University Nominee Recommendation
7	23UPA3A 1 / 23UPA3A 2	GE III – Allied III: Computer Applications – I; Programming Lab in Tally / Visual Basic	This course is shifted from Semester IV to Semester III	100%	-	-	Course Teacher
8	23UPA4A 1 / 23UPA4A 2	GE IV – Allied IV: Advanced Excel / Web Designing	As The TALLY Course shifted to Semester III, in order to meet the industrial expectation an additional course on Advanced excel is introduced	100%	New Course	New Course	Industry Expert
9	23UPA4S1 / 23UPA4S2	SEC II: Naan Mudhalvan: Aptitude for Placement/ CA course Economics for Finance	This course is useful for the students who are pursuing Professional Courses	100%	New Course	New Course	Industry Expert
10	23UPA6S1 / 23UPA6S2	SEC IV: Naan Mudhalvan: Digital Marketing / Capital Market	This course is introduced as per NAAN Mudhalvan Scheme	100%	New Course	New Course	As per University Nominee Recommendation

% of Changes = $840/2800 \times 100 = 30\%$

S/B Dayar
HoD

CDC Co-ordinator

Controller of Examinations

PRINCIPAL

Dr. S.B. GAYATHRI, M.Com, M.Phil, Ph.D.

Associate Professor & Head
Department of Commerce - PG

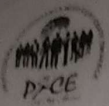
Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.

20
Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

PRINCIPAL

NGM COLLEGE, POLLACHI

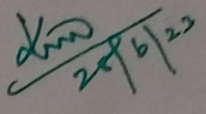
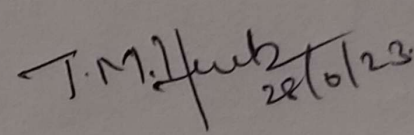
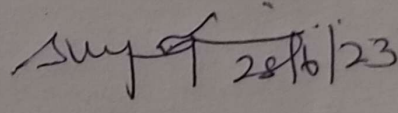
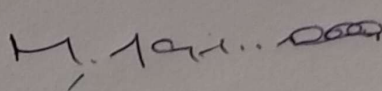
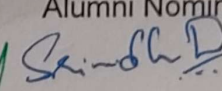
Dr. R. MANICKA CHEZIAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (C.D.C.)
NGM College (Autonomous)



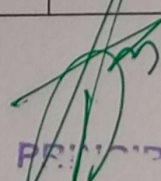
Nallamuthu Gounder Mahalingam College (Autonomous), Pollachi
Department of Professional Accounting
E-mail: ngmbcompa@gmail.com

Date of BOS ; 28.06.2023

List of Panel members for BoS for B.Com (Professional Accounting) 2023-2026 Batch:

S.No	Name and Designation	Membership
1	Dr. Kanagarathinam, Principal Akshaya College of Arts and Scinece, Kinathukadavu, Coimbatore Mobile: 9443034036	University Nominee  28/6/23
2	Dr. T.M.Hemalatha, M.Com.,MBA.,MA.,B.Ed.,PGDCS.,Ph.D Head, Department of Commerce, Rathinam College of Arts & Science (Autonomous), Rathinam Techzone Campus, Pollachi Road, Eachanari, Coimbatore - 641 021, Tamil Nadu, India Mobile No : 8678999422	Academic Auditor  28/6/23
3	Dr Vijayalakshmi S Associate Professor and HOD B.Com (PA) PSGR Krishnammal College for Women, Coimbatore E-Mail: hod-pa@psgrkcw.ac.in Mobile : 9943032009	Subject Expert  28/6/23
4.	CA. M. Shankar Krishnasamy, Krishnasamy & Associates Chartered Accountants Mani & Company Building 42 S S Kovil Street, Pollachi - 642001 Mobile: 99449-60280 / 89409-30280	Industrial Expert 
5.	Ms.D.Srinithi, CA (Inter) Alumnus (2017-2020 Batch) Mobile: 9843270440	Alumni Nominee 

S B Gayathri



Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.
Associate Professor & Head
Department of Commerce - PA
Nallamuthu Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.

PRINCIPAL
N.G.M.COLLEGE, POLLACHI