

DEPARTMENT OF COMMERCE-BUSINESS PROCESS SERVICES

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE,

POLLACHI- 642 001

**10th BOARD OF STUDIES MEETING IN THE DEPARTMENT OF COMMERCE-
BUSINESS PROCESS SERVICES**

DATE & TIME: 28th JUNE 2023 AT 02:00 PM

AGENDA

BoS /BP 10.1	:	Welcome Address and Opening Remark by Chairman, Board of Studies in the COMMERCE-BUSINESS PROCESS SERVICES
BoS/BP 10.2	:	Confirmation of the Minutes of the 9 th / Previous meeting of Board of Studies in the Commerce-Business Process Services held on 04 th June 2022 and the action taken report of 9 th meeting of Board of Studies
BoS/BP 10.3	:	NN.3.1. Syllabus of I B.COM- BUSINESS PROCESS SERVICES under Regulation 2023
		NN.3.2. Syllabus of II B.COM- BUSINESS PROCESS SERVICES under Regulation 2023
		NN.3.3. Syllabus of III B.COM- BUSINESS PROCESS SERVICES under Regulation 2023
		NN.3.4. Ratification of Syllabus for II B.COM- BUSINESS PROCESS SERVICES (2022 Batch) under Regulation 2023
		Ratification of Syllabus for III B.COM- BUSINESS PROCESS SERVICES (2022 Batch) under Regulation 2023
		NN.3.5. Ratification of Syllabus for III B.COM- BUSINESS PROCESS SERVICES (2021 Batch) under Regulation 2023
		Any other Discussion if any
BoS/BP 10.4	:	Suggestion given by BOS Members
BoS/BP 10.5	:	Any other items

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE,

POLLACHI- 642 001

DEPARTMENT OF COMMERCE-BUSINESS PROCESS SERVICES

MINUTES OF BOS MEETING

The 10th meeting of the Board of Studies of the DEPARTMENT OF COMMERCE-BUSINESS PROCESS SERVICES was held on 28th June 2023 at 02:00 pm through offline mode, NALLAMUTHU GOUNDER MAHALINGAM COLLEGE, POLLACHI- 642 001

1. The following members were presented:

Dr.M. Akilanayaki Assistant Professor Department of Commerce-BPS	Chairman
Ms. V. Poornima Assistant Professor Department of Commerce-BPS	Internal Members
Ms. M. Shanmugapriya, Assistant Professor Department of Commerce-BPS	
Dr. P. Gurusamy Assistant Professor Department of Commerce-BPS	
Dr. R. Sivarajan Assistant Professor Department of Commerce-BPS	
Dr. C. Pushpalatha Associate Professor, Department of Commerce, GVG College for Women, Udumalpet	University Nominee
Dr. N. Saravanan Assistant Professor Department of Commerce Urumu Dhanalakshmi College, Trichy	Academic Experts
Dr. V.Pradeepa Assistant Professor in Commerce (Aided) Arulmigu Palaniandavar College of Arts & Culture (Affiliated to Madurai Kamaraj University) Palani	

Mr. S. Syed Mohanmed Ali Senior Executive Sales, CSV Delta Marketing and Private Limited, Chennai	Industrial Experts
Mr. S. SelvaKumar Process lead in Accounts Receivable Billing, GP Strategies, Chennai	Alumnus nominated by Principal/HoD



HOD

Dr. M. AKILANAYAKI,
M.Com., M.Phil., MBA, PGDCA, NELS-
Assistant Professor
Department of Commerce
NGM College, Pollachi - 642 001.

CDC CO-ORDINATOR

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



COE

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



PRINCIPAL

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

- ❖ The B.Com BPS (2023- 2026 Batch) syllabus is revamped as per the instruction from Parent University.
- ❖ Tamil and English Language Papers have been introduced for III Semester and IV Semester of 2022-2025 Batch
- ❖ Nan Mudalvan Courses have been introduced for IV Semester and VI Semester of 2022-2025 Batch
- ❖ Nan Mudalvan Courses have been introduced for III B.Com-Business Process Services in VI Semester 2021-2024 Batch.

BoS/BP 10.3.1 I B.COM- BUSINESS PROCESS SERVICES (I & II SEMESTER)

23 UBP 101 CC -I : Financial Accounting

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

- ❖ To add a topic "Journal, Ledger and Trial Balance" in Unit-I; "Bank reconciliation Statement" in Unit-III
- ❖ Final Accounts of Sole Trader moved to Unit-II from Unit-I
- ❖ Depreciation Accounting moved to Unit-III from Unit-II
- ❖ To remove a topic "Joint Venture" in Unit-IV;

23UBP1A1 GE-1 Allied 1 : Business Economics

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

- ❖ To remove a topic "Pricing Policy- Objectives of Pricing Policy and Pricing Methods" in Unit-V;
- ❖ The Course moved from III Semester to I Semester

23UBP1A2 : GE-1 Allied 1 :Principals of Management

- ❖ The course Business Management is renamed as Principals of Management and moved from Core II to GE-1 Allied I

23 UBP 203 CC-III : Higher Financial Accounting

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

- ❖ Retirement of Partner moved to Unit-II from Unit-I
- ❖ Death of Partner moved to Unit-III from Unit-II
- ❖ Insolvency moved to Unit-IV from Unit-III
- ❖ To remove Branch and Departmental Accounts from Unit IV

23 UBP 205 CC Lab I :Programming Language-Business Application Software and Google Workspace

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

- ❖ To Change the Course Title from Programming Language-Business Application Software and Internet” to Programming Language-Business Application Software and Google Workspace and moved from Allied II to CC Lab I
- ❖ To Remove “Creation of Catalogue, Budget Template, Calculation of Weighted Average, Calculation of Standard Deviation and Creation of Histogram From Ms-Excel”
- ❖ To Remove “Creation of Tables with Student Information from Ms-Access”
- ❖ To Add a Unit –V Google Workspace- Google form and Google Worksheet.

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

23 UBP 204 CC-IV : Accounting for Finance and Corporate

The following courses were revised with minor modifications

23 UBP 101 CC -I : Financial Accounting

23UBP1A1 GE-1 Allied 1 : Business Economics

23UBP1A2 GE-1 Allied 1 : Principals of Management

23 UBP 203 CC-III : Higher Financial Accounting

23 UBP 205 CC Labs I : Programming Language-Business Application Software and Google Workspace

New Courses Added:

23UBP102 : CC-II Introduction to Information Technology

23UBP2A1: GE-II Allied II Business Organization and Office Management

23UBP2A2: GE-II Allied II Banking Law and Practice

23UBP2S1 : SEC-I Nan Mudhalvan: Security Markets

23UEL2S2 : SEC-I Nan Mudhalvan: Professional Skills

23UBP2VA : VAC-I Employability Skills

23 UBP 306 CC-V : Corporate Accounting

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

- ❖ To remove Valuation of Shares and Goodwill - Unit IV and Liquidation of Companies - Unit V
- ❖ To add Banking Company Accounts in Unit IV and Insurance Company Accounts in Unit -V

23 UBP 308 CC-VII : Case Analysis

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

- ❖ The Course "Case Analysis" moved from VI Semester to III Semester and from Core Elective II to CC- VII

23 UBP 3A1 GE-III Allied –III : Business Mathematics

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

- ❖ The Course "Business Mathematics" moved from I Semester to III Semester
- ❖ To alter the entire syllabus.

23UBP409 CC-VIII : Income Tax

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

- ❖ The Course "Income Tax" moved from V Semester to III Semester
- ❖ Exempted Income moved from Unit V to Unit I
- ❖ Income from House Property moved from Unit IV to Unit III
- ❖ Income from Other Sources moved from Unit V to Unit IV

23 UBP 411 CC Lab II: Programming Lab in Tally

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

- ❖ The Course "Programming Lab in Tally" moved from VI Semester to IV Semester

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

23 UBP 307	CC-VI : Principles and Practices of Insurance
23 UBP 3N1	Non Major Elective -I: Entrepreneurial Development
23 UBP 3N2	Non Major Elective -I: Advertising and Sales Promotion
23 UBP 410	CC-IX : Organizational Behaviour
22 UBP 4A1	GE-IV Allied -IV: Statistical Methods
22 UBP 4N1	Non Major Elective -II: Project Management
22 UBP 4N2	Non Major Elective -II:/ Service Marketing

The following courses were revised with minor modifications

23 UBP 306	CC-V : Corporate Accounting
23 UBP 308	CC-VII : Case Analysis
23 UBP 3A1	GE-III Allied –III : Business Mathematics
23 UBP 409	CC-VIII : Income Tax
23 UBP 411	CC Lab II : Programming Lab in Tally

New Courses Added:

23 UBP 3A2	GE-III Allied –III: Computer Application Practical- Computational Finance Using Spread Sheet
23 UBP 4A2	GE-IV Allied- IV : Operational Research
23UBP4S1	SEC-II Nan Mudhalvan: Industry 4.0
23UAP4S1	SEC-II Nan Mudhalvan: Aptitude for Placement/ Quantitative Aptitude
23UBP4VA	VAC-II Innovation, Business Models and Entrepreneurship

Courses Removed:

Higher Corporate Accounting

BoS/BP 10.3.3 III B.COM- BUSINESS PROCESS SERVICES (V & VI SEMESTER)

23UBP512 CC-X Cost Accounting

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

- ❖ To Remove "Batch Costing" in Unit- 5;

23UBP513 CC- XI Investment Management

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

- ❖ The Course "Investment Management" moved from III Semester to V Semester and from Core VIII to CC- XI

23UBP514 CC- XII Campus to Corporate

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

- ❖ The Course "Campus to Corporate" moved Core XV to CC- XII

23UBP515 CC- XIII Banking for BPS

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

- ❖ The Course Title changed from "Banking Process for BPS" to "**Banking for BPS**" and moved from IV Semester to V Semester and from Core XI to CC- XIII

23UBP515 CC- XIV Institutional Training

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

- ❖ The Course "Institutional Training" moved Core XVII to CC- XIV

23UBP5E1 DSE-1 Commercial Law

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

- ❖ The Course "Commercial Law" moved from II Semester to V Semester and from Core VI to DSE – 1

23UBP5E3 DSE-1 Auditing Principal and Practices

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

- ❖ The Course "Auditing Principal and Practices" moved from II Semester to V Semester and from Core Elective-I to DSE – I

23UBP5S1 SEC-II Market Research

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

- ❖ The Course "Market Research" moved from IV Semester to V Semester and from Core- XII to SEC – III

23UBP5S2 SEC-II Human Resource Management

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

- ❖ The Course Title changed from “ Human Resource Capital Management” to “Human Resource Management” and moved from Skill Based Subjects- Major Elective-I to SEC – III

23 UBP 617 CORE-XV Management accounting

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

To remove a topic “Problems of Common Size Statement and Comparative Statement” from Unit-I; and Working Capital from Unit-V.

- ❖ To add a topic “Financial Statement Analysis” in the Unit- II;
- ❖ To move the Budgetary Control from Unit-VI to Unit -V and Marginal Costing Techniques from Unit-V to Unit-IV

23UBP618 CC-XVI Supply Chain Management

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

- ❖ The Course “Supply chain Management” moved from Core-XX to CC-XVI

23UBP619 CC-XVII Business Process Management

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

- ❖ The Course “Business Process Management” moved from Core-XVI to CC-XVII

23UBP6E4 DSE-II E-Commerce and Information Security

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

- ❖ The Course “E-Commerce and Information Security” moved from Core-XIX to DSE-II

23UBP6E7 DSE-III Company Law and Secretarial Practice

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

- ❖ The Course “Company Law and Secretarial Practice” moved from V Semester to VI Semester

23 UBP 6E9 DSE -III:/ Business Communication

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

The Course “Executive Communication” renamed as “Business Communication”

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

23 UBP 5AL	Advance Learner Course-I(optional) –Research Methodology
23 UBP 6E5	DSE -II: Security Analysis and Portfolio Management
22 UBP 6E6	DSE -III: Financial Management
22 UBP 6E8	DSE -III:/ International Business
22 UBP 6AL	Advance Learner Course-II(optional) –Credit Management

The following courses were revised with minor modifications

23UBP512	CC-X Cost Accounting
23UBP513	CC- XI Investment Management
23UBP514	CC- XII Campus to Corporate
23UBP515	CC- XIII Banking for BPS
23UBP516	CC- XIV Institutional Training
23UBP5E1	DSE-1 Commercial Law
23UBP5E3	DSE-1 Auditing Principal and Practices
23UBP5S1	SEC-II Market Research
23UBP5S2	SEC-II Human Resource Management
23UBP617	CORE-XV Management accounting
23UBP618	CC-XVI Supply Chain Management
23UBP619	CC-XVII Business Process Management
23UBP6E4	DSE-II E-Commerce and Information Security
23UBP6E7	DSE-III Company Law and Secretarial Practice
23UBP6E9	DSE -III:/ Business Communication

New Courses Added:

23UBP5E2	DSE-I Brand Management
23UBP6S1	SEC- IV Naan Mudhalvan Goods and Services Tax
23UBP6S2	SEC- IV Naan Mudhalvan Mutual Fund Foundation

Courses Removed:

Modern Marketing

Retail Business Management

Indirect Taxation

Executive Communication

Logistic Management

Technology Management

BoS/BP 10.4 SUGGESTION GIVEN BY THE BOS MEMBERS

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

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

10.4.1 23UBP101 CC-I : Financial Accounting

- ❖ To add a topic “Journal, Ledger and Trial Balance” in Unit-1; “Bank reconciliation Statement ” in Unit-III
- ❖ Final Accounts of Sole Trader moved to Unit-II from Unit-1
- ❖ Depreciation Accounting moved to Unit-III from Unit-II
- ❖ To remove a topic “Joint Venture” in Unit-IV;

10.4.20 23UBP1A1 GE-1 Allied 1 : Business Economics

- ❖ To remove a topic “Pricing Policy- Objectives of Pricing Policy and Pricing Methods” in Unit-V;
- ❖ The Course moved from III Semester to I Semester

10.4.3 23UBP1A2 : GE-1 Allied 1 :Principals of Management

- ❖ The course Business Management is renamed as Principals of Management and moved from Core II to GE-1 Allied 1

10.4.4 23 UBP 203 CC-III : Higher Financial Accounting

- ❖ Retirement of Partner moved to Unit-II from Unit-I
- ❖ Death of Partner moved to Unit-III from Unit-II
- ❖ Insolvency moved to Unit-IV from Unit-III
- ❖ To remove Branch and Departmental Accounts from Unit IV

10.4.5 23 UBP 205 CC Lab I :Programming Language-Business Application Software and Google Workspace

To Change the Course Title from Programming Language-Business Application Software and Internet” to Programming Language-Business Application Software and Google Workspace and moved from Allied II to CC Lab I

- ❖ To Remove “Creation of Catalogue, Budget Template, Calculation of Weighted Average, Calculation of Standard Deviation and Creation of Histogram From Ms-Excel”
- ❖ To Remove “Creation of Tables with Student Information from Ms-Access”
- ❖ To Add a Unit –V Google Workspace- Google form and Google Worksheet.

10.4.6 23 UBP 306 CC-V : Corporate Accounting

- ❖ To remove Valuation of Shares and Goodwill - Unit IV and Liquidation of Companies - Unit V
- ❖ To add Banking Company Accounts in Unit IV and Insurance Company Accounts in Unit -V

10.4.7 23 UBP 308 CC-VII : Case Analysis

- ❖ The Course “Case Analysis” moved from VI Semester to III Semester and from Core Elective II to CC- VII

10.4.8 23 UBP 3A1 GE-III Allied –III : Business Mathematics

The Course “Business Mathematics” moved from I Semester to III Semester

- ❖ To alter the entire syllabus.

10.4.9 23UBP409 CC-VIII : Income Tax

- ❖ The Course “Income Tax” moved from V Semester to III Semester
- ❖ Exempted Income moved from Unit V to Unit I
- ❖ Income from House Property moved from Unit IV to Unit III
- ❖ Income from Other Sources moved from Unit V to Unit IV

10.4.10 23 UBP 411 CC Lab II- Programming Lab in Tally

- ❖ The Course “Programming Lab in Tally” moved from VI Semester to IV Semester

10.4.11 23UBP512 CC-X Cost Accounting

- ❖ To Remove “Batch Costing ” in Unit- 5;

10.4.12 23UBP513 CC- XI Investment Management

- ❖ The Course “Investment Management” moved from III Semester to V Semester and from Core VIII to CC- XI

10.4.13 23UBP514 CC- XII Campus to Corporate

- ❖ The Course “Campus to Corporate” moved Core XV to CC- XII

10.4.14 23UBP515 CC- XIII Banking for BPS

- ❖ The Course Title changed from “Banking Process for BPS” to “Banking for BPS” and moved from IV Semester to V Semester and from Core XI to CC- XIII

10.4.15 23UBP515 CC- XIV Institutional Training

- ❖ The Course “Institutional Training” moved Core XVII to CC- XIV

10.4.16 23UBP5E1 DSE-1 Commercial Law

- ❖ The Course “Commercial Law” moved from II Semester to V Semester and from Core VI to DSE – 1

10.4.17 23UBP5E3 DSE-1 Auditing Principal and Practices

- ❖ The Course “Auditing Principal and Practices” moved from II Semester to V Semester and from Core Elective-I to DSE – I

10.4.18 23UBP5S1 SEC-II Market Research

- ❖ The Course “Market Research” moved from IV Semester to V Semester and from Core- XII to SEC – III

10.4.19 23UBP5S2 SEC-II Human Resource Management

- ❖ The Course Title changed from “ Human Resource Capital Management” to “Human Resource Management” and moved from Skill Based Subjects- Major Elective-I to SEC – III

10.4.20 23UBP617 CORE-XV Management accounting

To remove a topic “Problems of Common Size Statement and Comparative Statement” from Unit-I; and Working Capital from Unit-V

❖ To add a topic “Financial Statement Analysis” in the Unit- II;

❖ To move the Budgetary Control from Unit-VI to Unit -V and Marginal Costing Techniques from Unit-V to Unit-IV

10.4.21 23UBP618 CC-XVI Supply Chain Management

❖ The Course “Supply chain Management” moved from Core-XX to CC-XVI

10.4.22 23UBP619 CC-XVII Business Process Management

❖ The Course “Business Process Management” moved from Core-XVI to CC-XVII

10.4.23 23UBP6E4 DSE-II E-Commerce and Information Security

❖ The Course “E-Commerce and Information Security” moved from Core-XIX to DSE-II

10.4.24 23UBP6E7 DSE-III Company Law and Secretarial Practice

❖ The Course “Company Law and Secretarial Practice” moved from V Semester to VI Semester

10.4.25 23 UB 6E9 DSE -III:/ Business Communication

The Course “Executive Communication” renamed as “Business Communication”

New Courses Introduced:

23UBP102 : CC-II Introduction to Information Technology

23UBP2A1: GE-II Allied II Business Organization and Office Management

23UBP2A2: GE-II Allied II Banking Law and Practice

23UBP2S1 : SEC-I Nan Mudhalvan: Security Markets

23UEL2S2 : SEC-I Nan Mudhalvan: Professional Skills

23UBP2VA : VAC-I Employability Skills

23 UB 3A2 GE-III Allied –III : Computer Application Practical- Computational Finance Using Spread Sheet

23 UB 4A2 GE-IV Allied- IV : Operational Research

- 23UBP4S1 SEC-II Nan Mudhalvan: Industry 4.0
- 23UAP4S1 SEC-II Nan Mudhalvan: Aptitude for Placement/ Quantitative Aptitude
- 23UBP4VA VAC-II Innovation, Business Models and Entrepreneurship
- 23UBP5E2 DSE-I Brand Management
- 23UBP6S1 SEC- IV Naan Mudhalvan Goods and Services Tax
- 23UBP6S2 SEC- IV Naan Mudhalvan Mutual Fund Foundation

10.4.27 Courses Removed:

Modern Marketing

Retail Business Management

Indirect Taxation

Executive Communication

Logistic Management

Technology Management

- a) The Syllabus of First Year B.COM- BUSINESS PROCESS SERVICES under Regulation <<10.3.1>>
- b) The Syllabus of Second Year B.COM- BUSINESS PROCESS SERVICES under Regulation <<10.3.2>>
- c) The Syllabus of Third Year B.COM- BUSINESS PROCESS SERVICES under Regulation <<10.3.3>>

10.3.4 B.COM BPS 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 syllabus for the Third, Fourth, Fifth, and Sixth semesters has been revamped as per BoS member's recommendation and may be authorized.

S.No	Semester		Core		Title of the Paper	Code		Credit Point		Hours	
	Previous	Current	Previous	Current		Previous	Current	Previous	Current	Previous	Current
1.	III	III	Core V	Core V	Corporate Accounting	22UBP305	22UBP305	4	5	6	6
2.	III	V	Core VI	Core Elective-I	Commercial Law	22UBP306	22UBP5E1	3	4	5	5
3.	III	III	Core VII	Core VI	Principles & Practices of Insurance	22UBP307	22UBP306	4	4	6	6
4.	III	V	Core VIII	Core XII	Investment Management	22UBP308	22UBP512	4	3	6	5
5.	III	III	Allied III	Allied III	Business Economics	22UBP3A3	22UBP3A3	4	4	5	6
6.	IV	IV	Core X	Core IX	Organizational Behaviour	22UBP410	22UBP409	4	4	5	5
7.	IV	V	Core XI	Core XIV	Banking Process for Business	22UBP411	22UBP514	5	3	6	5
8.	IV	V	Core XII	SBS-Major Elective-I	Market Research	22UBP412	22UBP5S1	4	3	5	3
9.	V	V	Core XIII	Core XI	Cost Accounting	22UBP513	22UBP511	5	5	6	6
10.	V	IV	Core XIV	Core VIII	Income Tax	22UBP514	22UBP408	4	4	5	6
11.	V	V	Core XV	Core XIII	Campus to Corporate	22UBP515	22UBP513	5	3	5	5
12.	V	VI	Core XVI	Core XVIII	Business Process Management	22UBP516	22UBP618	4	4	5	5

13.	V	V	Core XVII	Core XV	Institutional Training	22UBP517	22UBP51	2	2	-	-
14.	V	V	Core Elective -I	Core Elective-III	Company Law & Secretarial Practice	22UBP5E1	22UBP6E7	3	4	5	5
15.	V	V	Core Elective -I	Core Elective-I	Modern Marketing	22UBP5E2	22UBP5E2	3	4	5	5
16.	V	V	Core Elective -I	Core Elective-I	Auditing Principles and Practices	22UBP5E3	22UBP5E3	3	4	5	5
17.	V	V	SBS Major Elective -I	SBS Major Elective-I	Human Resource Capital Management	22UBP5S1	22UBP5S2	3	3	3	3
18.	VI	VI	Core XVIII	Core XVI	Management Accounting	22UBP618	22UBP616	4	5	6	6
19.	VI	VI	Core XIX	Core Elective-II	Ecommerce and Information Security	22UBP619	22UBP6E4	3	4	5	5
20.	VI	VI	Core Elective -II	Core Elective-II	Security Analysis and Portfolio Management	22UBP6E5	22UBP6E5	5	4	5	5
21.	VI	VI	Core Elective -II	Core Elective-II	Executive Communication	22UBP6E6	22UBP6E6	5	4	5	5
22.	VI	VI	Core XX	Core XVII	Supply Chain Management	22UBP620	22UBP617	3	4	5	6
23.	VI	IV	Core XXI	Core X	Programming Lab in Tally	22UBP621	22UBP410	2	2	2	3
24.	VI	III	Core Elective -II	Core VII	Case Analysis	22UBP6E4	22UBP307	5	3	4	4
25.	VI	VI	Core Elective -III	Core Elective-III	International Business	22UBP6E8	22UBP6E8	5	4	5	5
26.	VI	VI	Core Elective -III	Core Elective-III	Financial Management	22UBP6E9	22UBP6E9	5	4	5	5

The Syllabus for the 2022-2025 Batch was placed before the board and the following matters were resolved:

1. It is resolved to move Commercial law and Investment Management papers from III Semester to V semester.
2. It is resolved to move Banking Process for Business and Market Research papers from IV Semester to V semester.
3. It is resolved to move Income tax, Business Process Management and Company and secretarial practice papers from V Semester to VI semester.
4. It is resolved to move case analysis course programming lab for tally and case analysis papers from VI semester to IV and III Semester.
5. It is resolved to move the Market Research paper from Core XII to Skill Based Subject Major Elective-I.
6. It is resolved to move the Ecommerce and Information Security paper from Core XIX to Core Elective-II.
7. It is resolved to move the Case Analysis paper from Core Elective-II to Core VII.
8. It is resolved to alter the credit points for the following papers:
Commercial Law, Investment Management, Banking Process for Business, Market Research, Campus to Corporate, Company law and Secretarial Practice, Modern Marketing, Auditing Principle and Practices, Management Accounting, Ecommerce and Information Security, Security Analysis and Portfolio Management, Executive Communication, Supply Chain Management, Case Analysis, International Trade and Financial Management.
9. It is resolved to remove the following papers from the Programme:
Higher Corporate Accounting, Retail Business Management, Indirect Taxation, Technology Management and Logistic Management.
10. It is resolved to introduce the following papers from the Programme:
Industry 4.0, Aptitude for Placement, Goods and Service Tax and Mutual Fund Foundation.
11. It is resolved to carry out small modifications in the Hours for the following papers:
Investment Management, Business Economics, Banking Process for Business, Market Research, Income Tax, Supply Chain Management and Programming Lab in Tally.

As per the suggestion of subject experts, the following modifications have been made:

1. **22UBP512 Core XII -Investment Management-** The topic “Capital Asset Pricing Model(CAPM)” has been removed from Unit 5.
 2. **22UBP3A3 Allied III -Business Economics-** The topic “Law of Supply” has been introduced in Unit 2.
 3. Removed **22UBP409 Core IX-Higher Corporate Accounting** paper from the programme.
 4. **22UBP514 Core XIV-Banking process for business-** The topic “Trade Compliance and Trade Advisory Functions” has been removed from Unit 5.
 5. **22UBP5S1- SBS-Major Elective I- Market Research** -The entire syllabus has been reduced to 3 Hours.
 6. **22UBP408 Core VIII- Income Tax-** The problems for 80C to 80GG, 80QQB and 80U has been introduced in Unit 5.
 7. **22UBP515 Core XV- Institutional Training-** The course marks has been reduced from 200 Marks to 100 Marks.
 8. Removed **22UBP5S2 -Retail Business Management** paper from the programme.
 9. **22UBP617 CoreXVII –Supply Chain Management-** The topic “Difference between Supply chain Management and Logistic Management- Container- Types of Container- Document used in Shipping industry” has been introduced in Unit 5.
 10. **22UBP410 Core X- Programming Lab in Tally-** The extra problems in “Calculation of GST (IGST, CGST, SGST)” is introduced and the programme mark is reduced from 100 to 50 marks.
 11. **22UBP307 Core XVII- Case Analysis:** The exercise has been reduced.
 12. Removed **22UBP6S7 Core Elective III- Indirect Taxation** from the programme.
 13. Removed **22UBP6S3 and 22UBP6S4 Skill Based Subject-Major Elective II- Technology Management and Logistic Management** from the programme.
 14. Introduced **22UBP4S1 and 22UBP4S2 Skill Enhancement Course: Naan Mudhalvan Industry 4.0 and Aptitude for Placement** in Semester IV, with a total mark of 50; 25 internal and 25 external.
- a) The Syllabus of Second Year and Third Year B.COM- BUSINESS PROCESS SERVICES under Regulation <<10.3.4>>

10.3.5 B.COM BPS BATCH 2021-2024- RATIFICATION V AND VI SEMESTER

As per the instruction from Parent University, We have introduced the Skill Enhancement Course: Naan Mudhalvan in Semester VI for the batch of 2021-2024.

The 21UBP513 - Core XIII: Cost Accounting was modified by including the extra contents and credit of the course changed accordingly.

Introduced 21UBP6S4 - Skill Enhancement Course - Naan Mudalvan Mutual Fund Foundation in Part IV and also

Removed 21UBP6S4 Skill Based Subjects- Logistics Management from the Programme to accommodate same.

- a) The Syllabus of Third Year B.COM- BUSINESS PROCESS SERVICES under Regulation <<10.3.5>>

ANNEXURE I

Minutes of the 9th Previous Meeting- Action Taken Report

S.No	Stakeholder	Suggestion	Action taken
1.	University Nominee	The university nominee suggested revamp the following courses Accounting and Finance for Corporate, Investment Management, Principles and Practices of Insurance, Banking Process for Business, Market Research, Campus to Corporate, Business Process Management, Supply Chain Management.	Reviewed and Implemented
2.	Subject Expert	The subject expert stated to incorporate the topics in Financial Accounting, Principals of Management	Reviewed and Implemented
3	Industrial Expert	The industrial expert recommended to add a topic "Pricing" "Inflation, Monetary Policy" in Business Economics and to add a topic Rural Entrepreneurs, Women Entrepreneurs and Incentives" in Entrepreneurial Development.	Reviewed and Implemented
3	Academic Auditor	The industrial expert stated to add a topic VAT in Indirect Taxation	Reviewed and Implemented
4	Faculty	The faculty recommended to add a topic "Contract Accounting" in Cost Accounting,	Reviewed and Implemented
5	Alumnus	The alumina suggested to change the word Presentation as Seminar Presentation in Programming Language-Business Application Software and Internet	Reviewed and Implemented

HoD

Dr. M. AKILANAYAKI,
M.Com, M.Phil, MBA, PGDCA, NET, SET, Ph.D.,
Assistant Professor
Department of Commerce
NGM College, Pollachi - 642 001.

PRINCIPAL

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

**List of Courses having focus on local, national, regional and global developmental needs
offered by the DEPARTMENT OF COMMERCE-BUSINESS PROCESS SERVICES**

DEPARTMENT OF COMMERCE-BUSINESS PROCESS SERVICES							Year: 2023-2026
Programme: B.COM.BPS							Rationale
Course Code	Course Title	Need					
		Local.	National	Regional	Global		
23UBP101	CC I: Financial Accounting		✓			Preparation of various financial statements	
23 UB P102	CC II: Introduction to Information Technology				✓	Gain knowledge of computer systems and information technology	
23 UB P 1A1	GE I – Allied I: Business Economics				✓	Application of economic concepts for business decision making	
23 UB P 1A2	GE I – Allied I: Principles of Management				✓	Application of management principles and techniques	
23 UB P 203	CCIII: Higher Financial Accounting		✓			Deal with accounts of a partnership firm	
23 UB P 204	CC IV: <i>Accounting for Finance and Corporate</i>				✓	Understand the Finance and Accounting Process applied in corporate sectors	
23 UB P 205	CC LabI: Programming Language- Business Application Software and Google Workspace				✓	Deploy the software skill in business	

23 UBP 2A1	GE II – Allied II: Business organization and office Management		✓			Understand the forms of organizations and functioning of stock exchange
23 UBP 2A2	GE II – Allied II: Banking Law and Practice		✓			Provide knowledge about the working of a bank
23 UBP 2S1	SEC I: Naan Mudhalvan : Security Markets	✓				Create awareness about Security Markets
23UBP306	CCV: Corporate Accounting		✓			Preparing financial statement of joint stock company
23 UBP 307	CC VI: <i>Principles and Practices of Insurance</i>			✓		Evaluate the life and non insurance policies
23 UBP 308	CC VII: Case Analysis				✓	Develop analytical skills, problem solving abilities and decision making strategies
23 UBP 3A1	GE III – Allied III: Business Mathematics				✓	Developing proficiency in analytical reasoning
23 UBP 3A2	GE III – Allied III: Computer Application Practical- Computational Finance Using Spread Sheet				✓	Execute and evaluate all the tools and techniques of excel
23 UBP 3N1	Non-Major Elective I: Entrepreneurial Development				✓	Development of Entrepreneurship as a Profession

23 UBP.3N2	Non-Major Elective I: Advertising and Sales Promotion		✓			Understand how advertisement is used as a tool to achieve marketing Objectives
23UBP409	CC VIII: Income Tax		✓			Apply the income tax laws for computation of an individual's taxable income
23 UBP 410	CC IX: <i>Organizational Behaviour</i>			✓		Familiarize the participants with the behavioural patterns of human beings at individual and group levels in the context of an Organization
23 UBP 411	CCLabII: Programming Lab in Tally		✓			Developing software skills among the students
23 UBP 4A1	GE IV – Allied IV: Statistical Methods				✓	Proficiency in basic statistical skills
23 UBP 4A2	Operational Research				✓	Gain knowledge on Research Management Techniques
23 UBP 4S1	SEC II: Naan Mudhalvan: Industry 4.0		✓			Learn the applications and tools of Industry 4.0

23 UBP 4N1	Non-Major Elective Paper -II : Project Management	✓				Evaluate the issues required in managing customer satisfaction and service quality
23 UBP 4N2	Non-Major Elective Paper -II : Service Marketing	✓				Demonstrate effective leadership and manage the selection and initiation of individual projects
23UBP512	CC X: Cost Accounting		✓			Analyze the elements of cost involved in various processes
23 UBP 513	CCXI: Investment Management				✓	Evaluate the various financial instruments
23 UBP 514	CCXII: <i>Campus to Corporate</i>		✓			Expose into the challenges faced by the fresher/ new entrants in the corporate life
23 UBP 515	CCXIII: <i>Banking For BPS</i>				✓	Real time usage of banking functions and its activities
23 UBP 516	CC XIV: Institutional Training		✓			Training will develop intermediate to advanced

						knowledge and skills
23 UBP 5E1	DSE-I#: Commercial Law				✓	Evaluate the principles and legal techniques to resolve practical problems in the area of commercial law
23 UBP 5E2	DSE-I#: Brand Management			✓		Understand how marketers apply branding to their strategic advantage
23 UBP 5E3	DSE-I#: Auditing Principles and Practices		✓			Implement the audit process from planning of audit to completion of audit
23 UBP 5S1	SEC III: <i>Market Research</i>				✓	Preparation marketing research report and make presentation of the research result.
23 UBP 5S2	SEC III: Human Resource Management			✓		Examine the current issues, trends practices and processes in HRM
23 UBP 617	CC XV : Management Accounting		✓			Analyze financial statement to help managerial decision making

23 UBP 618	CC XVI: Supply Chain Management				✓	Analyse the smooth transition of goods and services from manufacturers to the customers
23 UBP 619	CC XVII: Business Process Management				✓	Understand ethical obligations and responsibilities of business
23 UBP 6E4	DSE-II^{##}: Ecommerce and Information Security				✓	Review legal issues and privacy in e-commerce and recognize global e-commerce issues
23 UBP 6E5	DSE-II^{##}: Security Analysis and Portfolio Management		✓			Analyze the performance of a selected portfolio for a certain period
23 UBP 6E6	DSE-II^{##}: Financial Management		✓			Understand how to take capital budgeting and investment decisions
23 UBP 6E7	DSE-III^{###}: Company Law and Secretarial Practice		✓			Knowledge and understanding the provisions of the Companies Act, 2013
23 UBP 6E8	DSE-III^{###}: International Business				✓	Expose the students to the trade operations in the International

						Scenario
23 UBP 6E9	DSE-III###: Business Communication				✓	Skill of drafting business letters
23 UBP 6S1	SEC IV: Naan Mudhalvan: Goods and Service Tax			✓		Evaluate the rules and regulations of Goods and Service Tax Act
23 UBP 6S2	SEC IV: Naan Mudhalvan Mutual Fund Foundation	✓				Evaluate the performance of mutual funds using appropriate metrics and benchmarks


HoD

Dr. M. AKILANAYAKI,
M.Com., M.Phil., MBA, PGDCA, NET, SET, Ph.D.,
Assistant Professor
Department of Commerce
NGM College, Pollachi - 642 001.



PRINCIPAL

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

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

DEPARTMENT OF COMMERCE-BUSINESS PROCESS SERVICES					
Programme: B.COM.BPS					
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Year of Introduction
		EM	EN	SD	
23 UBP 204	CC IV: <i>Accounting for Finance and Corporate</i>	✓			2022
23 UBP 307	CC VI: <i>Principles and Practices of Insurance</i>	✓			2022
23 UBP 410	CC IX: <i>Organizational Behaviour</i>	✓			2022
23 UBP 513	CCXI: Investment Management	✓			2022
23 UBP 514	CCXII: <i>Campus to Corporate</i>	✓			2022
23 UBP 515	CCXIII: <i>Banking For BPS</i>	✓			2022
23 UBP 5S1	SEC III: <i>Market Research</i>	✓			2022
23 UBP 618	CC XVI: Supply Chain Management	✓			2022
23 UBP 619	CC XVII: Business Process Management	✓			2022

Percentage of Revision of B.COM-BPS Syllabus under Regulation 2023

DEPARTMENT OF COMMERCE-BUSINESS PROCESS SERVICES

S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
1	23 UBP 101	CC-I : Financial Accounting	Added a topic "Journal, Ledger and Trial Balance" "Bank reconciliation Statement "and To remove a topic "Joint Venture	20%	To remove a topic "Joint Venture" in Unit-IV;	Added a topic "Journal, Ledger and Trial Balance" in Unit-I; "Bank reconciliation Statement " in Unit-III	Subject Expert & Course Teacher
2	23UBP1A1	GE-1 Allied I : Business Economics	Remove a topic "Pricing Policy- Objectives of Pricing Policy and Pricing Methods"	15%	To remove a topic "Pricing Policy- Objectives of Pricing Policy and Pricing Methods" in Unit-V;	No Change	Subject Expert

23 UBP 203	CC-III : Higher Financial Accounting	Retirement of Partner moved to Unit-II from Unit-I Death of Partner moved to Unit-III from Unit-II Insolvency moved to Unit-IV from Unit-III Removed Branch and Departmental Accounts	25%	To remove Branch and Departmenta l Accounts from Unit IV	No change	Subject Expert	
4	23 UBP 205	CC Lab I :Programming Language- Business Application Software and Google Workspace	Course Title changed from Programming Language- Business Application Software and Internet” to Programming Language- Business Application Software and Google Workspace and moved from Allied II to CC Lab I	30%	To Remove “Creation of Catalogue, Budget Template, Calculation of Weighted Average, Calculation of Standard Deviation and Creation of Histogram From Ms-	To Add a Unit –V Google Workspace- Google form and Google Worksheet	Industrial Expert & Course Teacher

					Excel” To Remove “Creation of Tables with Student Information from Ms- Access”		
5	23 UBP 306	CC-V : Corporate Accounting	Removed Valuation of Shares and Goodwill and Liquidation of Companies and added Banking Company Accounts in Unit IV and Insurance Company Accounts in Unit -V	20%	To remove Valuation of Shares and Goodwill - Unit IV and Liquidation of Companies - Unit V	To add Banking Company Accounts in Unit IV and Insurance Company Accounts in Unit -V	Subject Expert & Course Teacher
6	23 UBP 3A1	GE-III Allied -III : Business Mathematics	Removed the topic “Revenue Function – Supply Function” “Application to Business” “Revenue, marginal revenue and average revenue,	40%	Revenue Function – Supply Function” from Unit-2 “Application to Business” from Unit-3 “Revenue, marginal revenue and	No Changes	Subject Expert & Course Teacher

			marginal cost and average cost – Elasticity of Demand- Elasticity of supply” Applications of Integration to Commerce.		average revenue, marginal cost and average cost – Elasticity of Demand- Elasticity of supply” Applications of Integration to Commerce from Unit-5		
7	23UBP512	CC-X Cost Accounting	To Remove “Batch Costing	10%	To Remove “Batch Costing ” in Unit- 5	No Change	Subject Expert & Course Teacher
8	23UBP617	CORE-XV Management accounting	Removed a topic “Problems of Common Size Statement and Comparative Statement”; and Working Capital and added a topic “Financial Statement Analysis”;	20%	Removed a topic “Problems of Common Size Statement and Comparative Statement” from Unit-I; and Working Capital from Unit-V	To add a topic “Financial Statement Analysis” in the Unit- II;	



HoD

Dr. M. AKILANAYAKI,
M.Com., M.Phil., MBA, PGDCA, NET, SLET, Ph.D.,
Assistant Professor
Department of Commerce
NGM College, Pollachi - 642 001.

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PRINCIPAL

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