



Nallamuthu Gounder Mahalingam College

Accredited with A++ Grade(4th Cycle) by NAAC and ISO 9001:2015 Certified Institution
An Autonomous Institution, Affiliated to Bharathiar University,
90, Palghat Road, Pollachi -642001, Tamilnadu, INDIA, Coimbatore

BOS MINUTES

(2023-2024)

BOS MINUTES (2023-2024)

Sl.No	Description	Link to Relevant Doc.
1	UG – Commerce CA	VIEW
2	PG- Commerce CA	VIEW

**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI – 642001**

UG DEPARTMENT OF COMMERCE CA

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

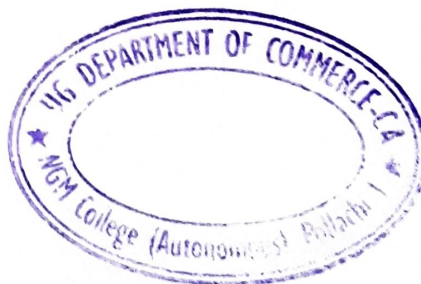
Date & Time: 28.06.2023

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



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



**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI**

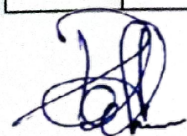
UG DEPARTMENT OF COMMERCE CA

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

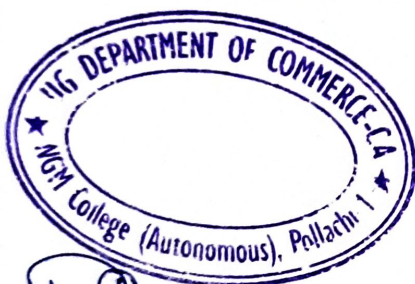
1. The following members were present:

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
UG Department of Commerce (CA)
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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

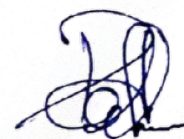
New Course Added:

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

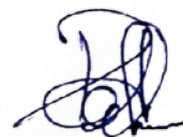
The following papers from B.Com CA were accepted by the experts fully without further suggestions:

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,

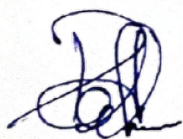
The presented syllabus was accepted by the experts and a few suggestions were given as follow:

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.

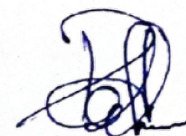
- 22UCC514 - Core – IX : Principles of Marketing is removed from Core and introduced as Discipline Specific Elective - 23UCC5E1: DSE – I : Principles of Marketing
- 22UCC5E1 - Core Elective - I : Entrepreneurial Development is modified as 23UCC5E2 - DSE - I : Entrepreneurial Development
- 22UCC5E2 - 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.
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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

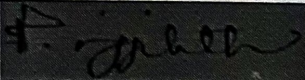
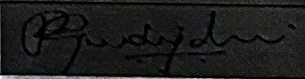
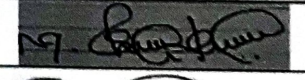
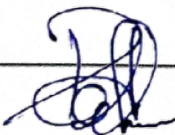
- 22.4.1: The Department offers two value added course (Semester III -Introduction to entrepreneurship and semester IV -Personality Development) for minimum 30 hours for II year students.
- 22.4.3 Resolved to enroll all students in MOOC in any one of the portals offered by (MOOC / NPTEL / SWAYAM). A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

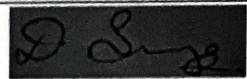
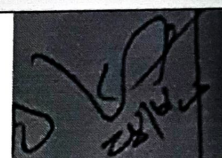
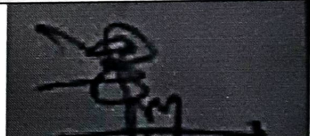
Based on the suggestions given by the members, BOS resolved to recommend the following to the Academic Council for further approval.

- 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

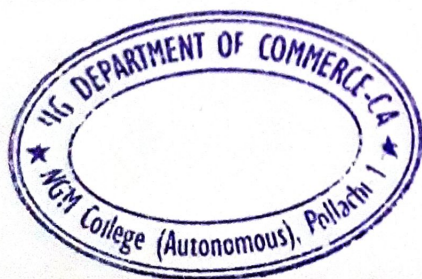
Members Present:

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	

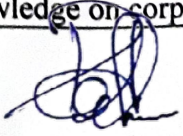

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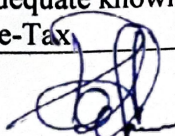

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

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

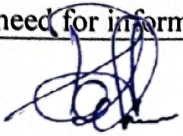
B.COM CA						
Programme: B.Com CA						Year:2023
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
23UCC101	Financial Accounting	✓	✓	✓	✓	Enrich the students' knowledge in basic financial accounting
23UCC1A1	Business Economics	✓	✓	✓		Prepare the students to examine the importance 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

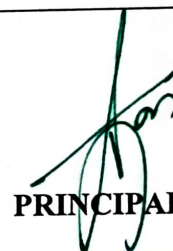

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	Security					security
23UCC618	Programming in JAVA	✓	✓	✓		To promote the students' knowledge in JAVA
23UCC619	Lab - JAVA	✓	✓	✓		To equip the students to write programming language for developing a system based computer project for the business
23UCC620	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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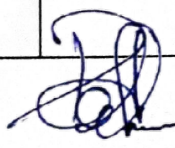


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List of Courses having focus on employability/ entrepreneurship/ skill development offered by the Department of B.Com CA

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

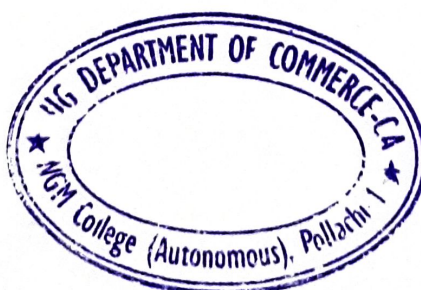

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23UCC512	Income Tax	✓	✓	✓		2001
23UCC513	Programming in C & Python	✓	✓	✓		2023
23UCC514	Institutional Training	✓		✓		2001
23UCC5E1	Principles of Marketing	✓		✓		2001
23UCC5E2	Entrepreneurial Development	✓		✓		2020
23UCC5E3	Internet of Things	✓		✓		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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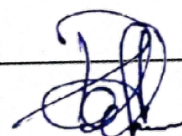



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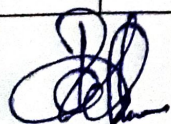
Percentage of Revision of B.Com CA Syllabus under Regulation 2021

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

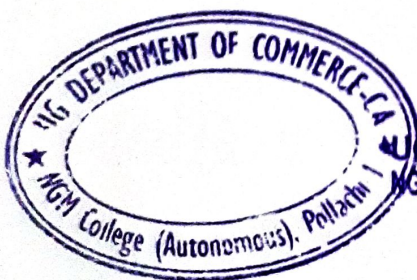
We have implemented Tamil and English language papers for the batch 2022 – 2025 in accordance with the parent university's directive (Reference No. BU/S2/S3/S4/BoS Meet/Syll. Rev/2023) regarding student mobility within Tamilnadu State Universities. The Scheme and syllabi for the third, fourth, fifth 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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PG DEPARTMENT OF COMMERCE (CA)

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

POLLACHI - 642001

13th Board of Studies Meeting in the Department of
M.COM (CA)

Date & Time: 28.06.2023

Agenda

BoS / CC 13.1	:	Welcome address and Opening Remarks by Head of the Department, Board of studies in the Department of M.Com (CA)
BoS / CC 13.2	:	Confirmation of the Minutes of the 12 th Board of studies in the Department of M.Com(CA) held on 04.06.2022 and Action taken report of 11 th meeting of Board of studies
BoS / CC 13.3	:	13.3.1 Syllabus of M.COM CA under Regulation 2021
		Any other Discussions if any
BoS / CC 13.4	:	Suggestion given by BOS Members
BoS / CC 13.5	:	Any other items

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE, POLLACHI

PG DEPARTMENT OF COMMERCE CA

MINUTES OF BOS MEETING

The 13th Meeting of the Board of studies of the M.Com (CA) was held on 28.06.2023 at 10.00 a.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.Anitha, Head, Associate Professor	Chairman
2.	Dr.S.Poongodi - Assistant Professor	
3.	Dr.P.Jayanthi - Assistant Professor	
4.	Mr.A.Prahalathan, -- Assistant Professor	Internal Members
5	Dr. S. Karthikeyan Assistant Professor & Head, Dept. of Commerce (CA) Government Arts and Science College Udumalpet – 642 128	University Nominee
6	Prof. G. Santhakumar PG & Research Department of Commerce Saraswathi Narayanan College Perungudi, Madurai – 625022	Academic Experts
7	Mr. Vikas. K Assistant Manager – HR Cadeplay Engineering Pvt. Ltd. 3 rd Floor, 1789, Chakravarthy Towers Olympus, Ramanathapuram, Coimbatore – 45	Industrial Expert
8	Dr. N. Sumithra Devi Head & Assistant Professor, PG & Research Department of Commerce Arulmigu Palaniandavar Arts College for Women, Palani	Special Invitee
9	Ms. M. Janthul Firdouse, Assistant Professor in Department of Commerce Pollachi College of Arts & Science Poosaripatti, Pollachi.	Alumnus nominated by HoD
10	Ms. S. Rama Prabha, II M.Com(CA)	Student


HoD
Dr. P. ANITHA, M.Com., M.Phil., Ph.D., PGDCA, NET,
Associate Professor & Head
PG Department of Commerce (CA)
NGM College (Autonomous), Pollachi - 642 001.


CDC
K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDC)
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.


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**BoS/CC13.1 WELCOME ADDRESS AND OPENING REMARKS BY CHAIRMAN,
BOARD OF STUDIES IN THE M.Com (CA)**

The Chairman, BOS of the M.Com CA welcomed and introduced the members of 13th Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BoS/CC 13.2 TO CONFIRM THE MINUTES OF 12th BOS MEETING HELD ON 04.06.2022.

The minutes of the 12th Board of Studies meeting held on 04.06.2022 were communicated to the members. The comments received have been incorporated and placed for confirmation. The same was approved by the 12th Academic council.

~ Action Taken Report (Enclosed in Annexure 1)

BoS/CC 13.3

BoS/CC 13.3.1

M.COM (CA) (I & II SEMESTER)

Semester I

Core - I	: 23PCC101 - Higher Corporate Accounting
Core - II	: 23PCC102 - Managerial Economics
Core - III	: 23PCC103 - Digital Marketing
Core Elective I	: 23PCC1E1 - Business Environment/ 23PCC1E2 – Managerial Communication/ 23PCC1E3 - Advertising and sales promotion
Core Lab –I	: 23PCC104 - Oracle

Semester II

Core – IV	: 23PCC205 - Financial Management
Core - V	: 23PCC206 - Operations Research
Core – IV	: 23PCC207 - Management Information System
Core Elective II	: 23PCC2E4 - International Business/

23PCC2E5 - Entrepreneurship and Project Management/
 23PCC2E6 - Brand Management
 Core Lab –II : 23PCC208 - VB.Net
 Non Major Elective I : 23PCC2N1 - Basics of Income Tax/
 23PCC2N2 - Commerce and Computer Application Practical.

All the papers were accepted by the experts fully without further suggestions

New Course Added: (IF ANY)

Core Elective I: 23PCC1E2 – Managerial Communication has been introduced instead of
 Strategic Management

Non Major Elective I: 23PCC2N2 - Commerce and Computer Application Practical has been
 introduced instead of Financial Services

BOS/CC 13.3.2

M.COM CA (III & IV SEMESTER)

Semester III

Core - VII : 23PCC309 - Applied Cost Accounting
 Core – VIII : 23PCC310 - Taxation
 Core – IX : 23PCC311 - Research Methodology
 Core Elective – III : 23PCC3E7- E-Commerce and Cyber Security/
 23PCC3E8 - Logistics Management/
 23PCC3E9 – Legal Aspects of Marketing and Advertising
 Core Lab – III : 23PCC312 – Accounting Package
 Core – X : 23PCC313 - Institutional Training
 Value Added Course – Customer Relationship Management

Semester IV

Core - XI : 23PCC414 - Accounting for Decision Making
 Core - XII : 23PCC415 - Human Resource Management
 Core – XIII : 23PCC416 - Security Analysis and Portfolio Management
 Core Lab –IV : 23PCC417 - Statistical Package
 Core – XIV : 23PCC4P1 - (Project Work) – Viva Voce
 Certificate Course : Advanced Excel.

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

Core Lab III – 23PCC312 - Accounting Package has been introduced as a separate course

Core Lab IV - 23PCC417 - Statistical Package has been introduced as a separate course and few exercises have been added - Friedman Rank Test; Correlation

Analysis; Regression analysis; Weighted Average Ranking

All the papers were accepted by the experts fully without further suggestions

New Course Added: (IF ANY)

Core Elective III - 23PCC3E9 – Legal Aspects of Marketing and Advertising has been introduced instead of Customer Relationship Management

These changes have been made effect for the students admitted in 2023 – 2024 with I to IV Semesters and for the students admitted during 2022-23 with III and IV Semester accordingly.

BoS/CS13.4 SUGGESTIONS GIVEN BY THE BoS MEMBERS

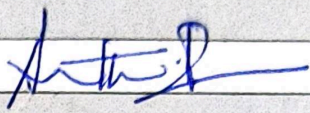
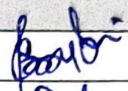
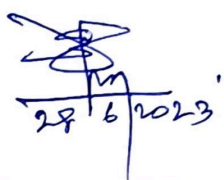
The suggestions given by the Subject Experts were approved by the Members of the Board of Studies.

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.

- a) The syllabus of M.Com CA under Regulation 2023
- c) Any other discussion

Members Present:

Chairman (M.Com(CA))	
Dr.P.ANITHA, Head, Associate Professor	
Internal Members	
Dr.S.Poongodi - Assistant Professor	
Dr.P.Jayanthi - Assistant Professor	
Mr.A.Prahalathan -- Assistant Professor	
University Nominee	
Dr. S. Karthikeyan Assistant Professor & Head, Dept. of Commerce (CA) Government Arts and Science College Udumalpet – 642 128	 28/6/23
Academic Experts	
Prof. G. Santhakumar PG & Research Department of Commerce Saraswathi Narayanan College Perungudi, Madurai – 625022	 28/6/2023
Industrial Experts	
Mr. Vikas. K Assistant Manager – HR Cadeplay Engineering Pvt. Ltd. 3 rd Floor, 1789, Chakravarthy Towers Olympus, Ramanathapuram, Coimbatore – 45	
Alumnus nominated by Principal / HoD	
Ms. M. Janthul Firdouse, Assistant Professor in Department of Commerce Pollachi College of Arts & Science Poosaripatti, Pollachi.	

<i>Special Invitees if any</i>	
Dr. N. Sumithra Devi Head & Assistant Professor, PG & Research Department of Commerce Arulmigu Palaniandavar Arts College for Women, Palani	- ABSENT -
<i>Student Members</i>	
Ms. S. Rama Prabha, II M.Com(CA)	Prof. S.

ANNEXURE I

Minutes of the 12th / Previous Meeting – Action Taken Report

S.No	Suggestion given by expert members	Action taken
1	To introduce one Value Added Course	Reviewed and Implemented
2.	To instruct students to complete one Online Corse	Reviewed and Implemented


HoD

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**List of Courses having focus on Local, National, Regional and Global developmental needs
offered by the Department of M.Com (CA)**

M.COM (CA)						
Programme: M.Com (CA)						Year:2023
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
23PCC101	Core - I :Higher Corporate Accounting	✓	✓	✓	✓	To impart the knowledge in the area of corporate accounting and its applications in banking, insurance and holding company
23PCC102	Core - II :Managerial Economics	✓	✓	✓		To impart the knowledge on application of economic principles in key management decisions within the firm.
23PCC103	Core - III :Digital Marketing	✓	✓	✓	✓	To endow the students with the basic knowledge of marketing and its digitalization.
23PCC1E1/ 23PCC1E2/ 23PCC1E3	Core Elective I: Business Environment/ Core Elective I: Managerial Communication/ Core Elective I: Advertising and Sales Promotion	✓	✓	✓	✓	To expose the students to the environmental aspects of business/ To develop the communication skills of students in relation to management correspondence To expose the students in the field of advertising and sales promotion activities.
23PCC104	Core Lab -I : Oracle	✓	✓	✓		To design and implement a database scheme.
23PCC205	Core - IV : Financial Management	✓	✓	✓	✓	To enhance the students' knowledge on various concepts in financial management and tools of investment analysis to take right financial decision in a business or firm
23PCC206	Core - V : Operations Research	✓	✓	✓		To develop the knowledge of students in the application of mathematical tools in decision making

23PCC207	Core – VI : Management Information System	✓	✓	✓		To offer students with the knowledge of automated management system
23PCC2E4/ 23PCC2E5/ 23PCC2E6	Core Elective II: International Business/ Core Elective II: Entrepreneurship and Project Management / Core Elective II: Brand Management	✓	✓	✓	✓	To provide global knowledge to students in managing a business/ To train the students in the field of entrepreneurship and in developing a real time projects / To enhance the skill set in identifying and positioning brand and building brand loyalty in product marketing
23PCC208	Core Lab -II : VB.Net	✓	✓	✓		To have practical exposure in application oriented programming
23PCC2N1/ 23PCC2N2	Non Major Elective II: Basics of Income Tax / Non Major Elective II: Commerce and Computer Application Practical	✓	✓	✓	✓	To enrich the students' knowledge in basics of income tax/ To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications
23PCC309	Core - VII: Applied Cost Accounting	✓	✓	✓		To expose the students with the basic concepts and techniques used in cost accounting
23PCC310	Core VIII: Taxation	✓	✓	✓	✓	To facilitate the students to expand their knowledge on direct taxes.
23PCC311	Core - IX : Research Methodology	✓	✓	✓	✓	To give exposure to the students on the basic research skills.
23PCC3E7/ 23PCC3E8/ 23PCC3E9/	Core Elective - III : E-Commerce and Cyber Security / Core Elective - III : Logistics Management / Core Elective - III : Legal Aspects of Marketing and Advertising	✓	✓	✓	✓	To provide knowledge on fundamentals of e-commerce / To provide the students an opportunity to learn the Logistic Management / To enrich the students' knowledge on the Laws governing marketing and advertising of products and services.
23PCC312	Core Lab III – Accounting Package	✓	✓	✓	-	To provide knowledge on application of computerized accounting
23PCC313	Core - X : Institutional Training	✓	✓	✓		To train the students in real business situations.
	Value Added Course: Customer	✓	✓	✓		To enrich the students with the

	Relationship Management					conceptual framework of customer relationship management
23PCC414	Core - XI : Accounting for Decision Making	✓	✓	✓		To enlighten the students in making decisions in the area of managerial accounting.
23PCC415	Core - XII : Human Resource Management	✓	✓	✓		To enable the students to learn the principles and practices of developing human resources.
23PCC416	Core – XIII: Security Analysis and Portfolio Management	✓	✓	✓	✓	To enlighten the students on the fundamentals of security analysis and portfolio management
23PCC417	Core Lab -IV: Statistical Package	✓	✓	✓	✓	To provide knowledge on application of statistical tools
23PCC4P1	Core – XIV (Project Work)	✓	✓	✓	✓	To enrich the students' knowledge in computer arena with commerce background.
	Certificate Course II – Advanced Excel	✓	✓	✓		To enrich students' practical knowledge in Advanced Excel and prepare them for job market.



HoD

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**List of Courses having focus on Employability/ Entrepreneurship/ Skill Development
offered by the Department of M.Com (CA)**

Department of M.Com (CA)						
Programme: M.COM (CA)					Year: 2023	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	Year of Introduction
		EM	EN	SD		
23PCC101	Core - I :Higher Corporate Accounting	✓	✓	✓		2011
23PCC102	Core - II :Managerial Economics	✓	✓	✓		2011
23PCC103	Core - III :Digital Marketing	✓	✓	✓		2017
23PCC1E1/ 23PCC1E2/ 23PCC1E3	Core Elective I: Business Environment/ Core Elective I: Managerial Communication/ Core Elective I: Advertising and Sales Promotion	✓	✓	✓		2011/ 2023/ 2021
23PCC104	Core Lab -I : Oracle	✓	✗	✓		2011
23PCC205	Core - IV : Financial Management	✓	✓	✓		2011
23PCC206	Core - V : Operations Research	✓	✓	✓		2012
23PCC207	Core – VI : Management Information System	✓	✗	✓		2021
23PCC2E4/ 23PCC2E5/ 23PCC2E6	Core Elective II: International Business/ Core Elective II: Entrepreneurship and Project Management / Core Elective II: Brand Management	✓	✓	✓		2011/ 2021/ 2021
23PCC208	Core Lab -II : VB.Net	✓	✗	✓		2011
23PCC2N1/ 23PCC2N2	Non Major Elective II: Basics of Income Tax / Non Major Elective II: Commerce and Computer Application Practical	✓	✓	✓		2020/ 2023
23PCC309	Core - VII: Applied Cost Accounting	✓	✓	✓		2011
23PCC310	Core VIII: Taxation	✓	✓	✓		2011
23PCC311	Core - IX : Research Methodology	✓	✗	✓		2011

23PCC3E7/ 23PCC3E8/ 23PCC3E9/	Core Elective - III : E-Commerce and Cyber Security / Core Elective - III : Logistics Management / Core Elective - III : Legal Aspects of Marketing and Advertising	✓	✓	✓		2011/ 2021/ 2023
23PCC312	Core Lab III – Accounting Package	✓	✓	✓		2023
23PCC313	Core - X : Institutional Training	✓	✓	✓		2021
	Value Added Course: Customer Relationship Management	✓	✓	✓		2023
23PCC414	Core - XI : Accounting for Decision Making	✓	✓	✓		2011
23PCC415	Core - XII : Human Resource Management	✓	✓	✓		2017
23PCC416	Core – XIII: Security Analysis and Portfolio Management	✓	✓	✓		2011
23PCC417	Core Lab -IV: Statistical Package	✓	✓	✓		2023
23PCC4P1	Core-XIV- Project Work (Viva- Voce)	✓	✗	✓		2011



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Percentage of Revision of M.Com (CA) Syllabus under Regulation 2023

M.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.	23PCC1E2	Managerial Communication		100%			Subject Expert
2.	23PCC2N2	Commerce and Computer Application Practical		100%			Industrial Expert
3.	23PCC417	Statistical Package		70%		Levels of measurement of scales; .Entering variables and data and validating data; Working with data and variables; Creating basic graphs and charts; Missing values and Reliability analysis; Basic descriptive statistics and multiple response; Friedman Rank Test; Correlation Analysis; Regression	Subject Expert

						Ranking	
4.	23PCC3E9	Legal Aspects of Marketing and Advertising		100%			Industrial Expert



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