

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

629	BBA	Google Work space Practical	22UBM517	2022
630	BBA	Digital Marketing	22UBM5E1	2022
631	BBA	Financial services	22UBM5E2	2022
632	BBA	Industry 4.0	22UBM5E3	2022
633	B.Com	E-Filing of Income Tax Return	22UCO621	2022
634	B.Com (CA)	Office Automation	22UCC102	2022
635	B.Com (CA)	HTML & Web Designing	22UCC204	2022
636	B.Com PA	Financial Accounting - I	22UPA101	2022
637	B.Com PA	Financial Accounting - II	22UPA203	2022
638	B.Com (E-Commerce)	Software development with Visual Basic.Net	22UEC412	2022
639	B.Com (E-Commerce)	Programming Lab for Software development with Visual Basic.Net	22UEC414	2022
640	B.Com (E-Commerce)	Project work and Viva - Voce	22UEC519	2022
641	B.Com BI	ALLIED II: Business Mathematics and Statistics	22UBI2A2	2022
642	B.Com BI	CORE VII: Principles of Life Insurance	22UBI307	2022
643	B.Com BI	ALLIED LAB I : Programming Laboratory in MS Office	22UBI3A4	2022
644	B.Com BI	Non Major Elective - I : Fundamentals of Insurance	22UBI3N1	2022
645	B.Com BI	CORE X: Principles of General Insurance	22UBI410	2022
646	B.Com BI	ALLIED IV: Introduction to Industry 4.0	22UBI4A5	2022
647	B.Com BI	Core - XIV : Financial Innovations in Banking and Insurance	22UBI514	2022
648	B.Com BI	CORE XIX: Goods and Services Tax	22UBI619	2022
649	B.Com BI	Core Elective - II : Customer Relationship Management	22UBI6E5	2022
650	B.Com (BPS)	Accounting and Finance for Corporate	22UBP204	2022
651	B.Com (BPS)	Principles and Practices of Insurance	22UBP307	2022
652	B.Com (BPS)	Investment Management	22UBP308	2022
653	B.Com (BPS)	Organizational Behaviour	22UBP410	2022

BOS Highlighted



Dr. R. MUTHUKUMARAN
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**PG AND RESEARCH DEPARTMENT OF COMMERCE
NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI – 642 001**

Board of Studies Meeting in the PG Department of Commerce

Date & Time: 04.06.2022/ 10.00 a.m

Agenda

BOS /B. Com	Welcome address and Opening Remarks by Chairman, Board of studies in the PG Department of Commerce
BOS /B. Com	Confirmation of the Minutes of the Previous meeting of Board of studies in the PG Department of Commerce held on 22.05.2021 / 10.00 a.m and Action taken report of Board of studies.
BOS / B.Com	1.Syllabus of I B.Com under Regulation 2022
	2.Syllabus of II B.Com under Regulation 2022
	3. Syllabus of III B.Com under Regulation 2022
	Introduced Two Value added Courses for the academic year 2022-2023 . • Consumer Protection, Waste Management & impact on Environment, and RTI Act in association with Citizens Voices, Coimbatore-Consumer Club. • Tally ERP 9 with GST Practitioner in association with MSME.

**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI
PG AND RESEARCH DEPARTMENT OF COMMERCE
MINUTES OF BOS MEETING**

The Board of studies of the PG and Research Department of Commerce was held on 04.06.2022 at 10.00 a.m.

1. The following members were present:

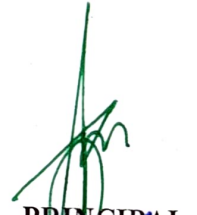
Dr. P. Brundha Head & Associate Professor, PG and Research Department of Commerce NallamuthuGounder Mahalingam College, Pollachi	Chairman
Dr.R.Manikandan	Internal Members
Dr.S.Shanmugapriya	
Dr.M.Chithiraiselvan	
Ms.P.V.Nandhini	
Dr.G.Gnanaselvi	
Ms.P.Karthika	
Ms.S.Mahalakshmi	
Ms.P.Anitha	
Dr.N.Bagyalakshmi	
Ms.G.Nithya	
Ms.S.Kaleeswari	
Dr.N.Giri	
Ms.D.Ahila	
Ms.V.Ruba	
Ms.S.Kalamani	
Dr.V.Sureshkumar	
Dr.T.S.Kavitha	Absent

	Dr.P.Chellasamy Professor, Department of Commerce Bharathiar University, Coimbatore- 641 046	University Nominee Absent
	Dr. K.Kumar Associate Professor & Head Department of Commerce, National College, Trichy Mob.No:9715599155	Academic Experts
	Dr.R.Velmurugan Associate Professor of Commerce Karpagam Academy for Higher Education, Coimbatore. Mob.No: 9488348559	
	Sri Balaji B.Com., M.Com., M.D Sarathy Agencies, Kovai Road, Pollachi. Mob.No:	Industrial Expert
	Mrs.S.Subaithani Batch (2015-2018)	Alumni


HOD


CDC Co-ordinator


COE


PRINCIPAL

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D.
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

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

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

PRINCIPAL
N. G. M. COLLEGE, POLLACHI

BOS/B.COM

WELCOME ADDRESS AND OPENING REMARKS BY CHAIRMAN,

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

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

BOS/B.COM

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

Action Taken Report (Enclosed in Annexure 1)

Annexure 1

S.No	Suggestion given by expert members	Action taken
1	Content updation in the following subjects: Financial Accounting, Banking and Insurance, Income Tax, Company law and Secretarial Practice, Human Resources Management, Financial Services, Modern Marketing, Cost Accounting, Auditing Principles and Practices Institutional Training.	Implemented

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I B.COM (I & II SEMESTER)

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

SEM.N O	Subject Code	Course Title	New Contents were added
I	22UCO101	Financial Accounting	IFRS-Meaning- Uses and Importance.
	22UCO102	Banking and Insurance	Commercial Bank –Functions- SBI – Functions – Risk Management-Objectives and Principles.

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

S.No	Subject Code	Course Title
1	22UCO203	Core - III : Higher Financial Accounting
2	22UCO204	Core - IV :Commercial Law

The following courses were revised with major / minor modifications.

- IFRS topic is added in Unit I of **“Financial Accounting”** subject in the first semester.
- Contents were confined in Unit I and IV of **“Banking and Insurance”** subject in the first semester.

BOS/B.COM

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

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

SEM.N O	Subject Code	Course Title	New Contents were added
III	22UCO306	Income Tax	New Regime – Income Tax Slab rates for individuals.
	22UCO307	Company Law And Secretarial Practice	Unit 3: Legal provisions relating to Managing Director, Manager, whole time Director and Key Managerial Personnel.

			Unit 5: Tribunal and appellate – Introduction – Powers of the National Company Law Tribunal.
IV	22UCO410	Human Resource Management	Unit 1: Talent and Knowledge Management-Meaning-Importance-Benefits. Unit 2: Job Analysis – Meaning- Important steps involved in the process of job analysis. Unit 3: Change Management– Importance -Benefits of Change Management
	22UCO4E11	Financial Services	Unit 1: Leasing – Meaning – Features – Merits and Demerits.
	22UCO4E12	Modern Marketing	Unit 2: Kinds of Pricing – Methods of Pricing. Unit 5: Social Media Marketing
	22UBC3A3	Accountancy For Decision Making	Unit 5: Procedures for preparing Cash Flow Statement.
	22UCS4A4	Accountancy For Decision Making	Unit 5: Procedures for preparing Cash Flow Statement.

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

S.No	Subject Code	Course Title
1	22UCO305	Core - V : Corporate Accounting
2	22UCO308	Core - VIII : Principles of Management
3	22UCO3N1 / 22UCO3N2	Non Major Elective - I : /Practical Banking/ Fundamentals of Accounting
4	22UCO409	Core - IX : Higher Corporate Accounting
5	22UCO411	Core - XI : Indirect Taxation
6	22UCO4N1 / 22UCO4N2	Non Major Elective – Consumer Affairs/ Fundamentals of Marketing

The following courses were revised with major / minor modifications.

- a) In the subject **Income Tax** updates are added in Unit I with New Regime and Income Tax Slab rates for individuals.
- b) In **Company Law and Secretarial Practice** subject Legal provisions relating to Managing Director, Manager, whole time Director and Key Managerial Personnel topics are added in Unit III. Tribunal, appellate, Introduction and Powers of the National Company Law Tribunal are added in Unit V.
- c) In **Human Resource Management** subject Talent and Knowledge Management, Meaning, Importance and Benefits are added in Unit I.
Job Analysis, Meaning, Important steps involved in the process of job analysis were added in Unit II.
Change Management, Importance and Benefits of Change Management.
- d) In the subject **Financial Services** the topic Leasing, Meaning, Features and Merits and Demerits were added in Unit I.
- e) In **Modern Marketing** subject Kinds of Pricing and Methods of Pricing are added in Unit II and Social Media Marketing is added in Unit V.

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III BCOM COMMERCE (V&VI SEMESTER)

New Course Introduced:

Subject Code	Course title removed	Course title Introduced	Reason
21UCO621	Core-XXI :Programming Laboratory –Accounting Package TALLY ERP 9 with GST	E-filing of Income Tax Return	Removed subject is already teaching in association with MSME.

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

SEM.NO	Subject Code	Course Title	New Contents were added
V	22UCO512	Cost Accounting	Unit 1: Cost control -Cost Reduction – Cost Control Vs Cost Reduction.
	22UCO513	Auditing Principles and practice	Unit 5: E-Auditing – Features – Merits and Demerits.
	22UCO516	Institutional Training	Title Updation: Changed as Internship
VI	22UCO619	Entrepreneurial Development	Unit 4: Social Entrepreneurship: Introduction- Characteristics-Types.

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

SEM.NO	Subject Code	Paper Title
V	22UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical
	22UCO515	Core - XV : Introduction to Industry 4.0
	22UCO5E1 / 22UCO5E2	Core Elective - II : / Financial Management Core Elective – II : / Service Marketing and Customer Relationship Marketing
VI	22UCO617	Core - XVII : Management Accounting
	22UCO618	Core - XVIII : E-Commerce and Information Security
	22UCO619	Entrepreneurial Development
	22UCO620	Core - XX : Skill Enhanced Course – CASE ANALYSIS

The following courses were revised with major / minor modifications.

- In the subject Cost Accounting the following contents were added: Cost control, Cost Reduction and Cost Control Vs Cost Reduction in Unit I and Unit V is confined with Simple problems only.
- In Auditing Principles and practice subject, the topics Auditing , Features and Merits and Demerits were added in Unit V

d) In the subject Entrepreneurial Development, the topic Social Entrepreneurship was added in Unit IV.

B.COM -COMMERCE

These changes have been made effect for the students admitted in 2022 with Semester I, II, III, IV, V and VI accordingly.

B.Sc Computer Science (Aided and Self Financing) / BCA

Sem. no	Subject Code	Subject Title	Course Content removed	Course Content Added
IV	22UCS4A4	Accountancy for Decision Making	Fund flow Statement	Cash flow Statement
III	22UBC3A3	Accountancy for Decision Making	Fund flow Statement	Cash flow Statement

a) In **Accountancy for Decision Making** subject Procedures for preparing Cash Flow Statement topic is replaced with Fund flow statement in Unit V.

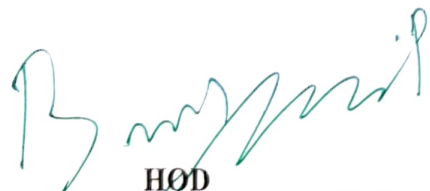
List of Courses having focus on local, national, regional and global developmental needs offered by the PG and Research Department of Commerce

PG AND RESEARCH DEPARTMENT OF COMMERCE						
Programme: B.Com					Year:2022	
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
22UCO101	Core - I : Financial Accounting	✓	✓	✓		Evaluate conceptual knowledge of the financial accounting
22UCO102	Core - II : Banking and Insurance	✓	✓	✓		Understand the importance and roles of banks and insurance in India.
22 UCO1A1	Allied - I : Business Economics	✓	✓	✓		Effective Decision making
22 UCO203	Core - III : Higher Financial Accounting	✓	✓	✓		Appraise the skills in Higher Financial accounting
22 UCO204	Core - IV : Commercial Law	✓	✓	✓		Impart Knowledge on Commercial law.
22UC02A2	Allied - II : Business Application Software and Internet	✓	✓	✓	✓	Enhancing knowledge in Computer field
22UCO2A3	Allied Lab - II : Programming Lab in Business Application Software and Internet	✓	✓	✓	✓	Enhancing knowledge in Computer field
22EVS201	Environmental Studies	✓	✓	✓	✓	Educate Environmental needs
22UCO305	Core - V : Corporate Accounting	✓	✓	✓		Appraise the skills in Company accounts
22UCO306	Core - VI : Income Tax	✓	✓	✓		Educate Tax laws
22UCO307	Core - VII : Company Law and Secretarial Practice	✓	✓	✓		Understanding the Law relating to Companies Act 2013
22UCO308	Core - VIII : Principles of Management	✓	✓	✓	✓	Application of knowledge in Management area

22UCO3A4	Allied - III : Business Mathematics	✓	✓	✓	✓	Applying Knowledge in Mathematics
22UCO3N1 / 22UCO3N2	Non Major Elective - I : / Practical Banking/ Fundamentals of Accounting	✓	✓	✓		Enhancing Practical knowledge in Banking area / Applying the knowledge in Fundamental Accounts.
22UCO409	Core - IX : Higher Corporate Accounting	✓	✓	✓		Enhancing knowledge in Company Accounts
22UCO410	Core - X : Human Resource Management	✓	✓	✓	✓	Enhancing Knowledge in Human resources
22UCO411	Core - XI : Indirect Taxation	✓	✓	✓		Educate the rules and regulation of Indirect taxation.
22UCO4E1 22UCO4E2	Core Elective -1 Financial services/ Core Elective -1 Modern Marketing	✓	✓	✓	✓	Study the various financial services and strategies. / Provide the knowledge of marketing in a business context.
22UCO4A5	Allied - IV : Statistical Methods	✓	✓	✓	✓	Application of knowledge in Statistics
22UCO4N1 / 22UCO4N2	Non-Major Elective – Consumer Affairs/ Fundamentals of Marketing	✓	✓	✓	✓	Educate the Concepts of Consumer Affairs/Concepts of Marketing Management
22UCO512	Core - XII : Cost Accounting	✓	✓	✓		Learning of Cost concepts in Business environment
22UCO513	Core –XIII : Auditing Principles and Practice	✓	✓	✓		Providing Auditing concepts and practices
22UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical	✓	✓	✓	✓	Improve Business correspondence and communicative skills

22UCO515	Core - XV : Introduction to Industry 4.0	✓	✓	✓	✓	Giving knowledge on Recent trends with Industrial scenario 4.0
22UCO516	Core - XVI : Internship	✓	✓	✓		Gaining Industrial exposure through internship
22UCO5E1 / 22UCO5E2 /	Core Elective - II : / Financial Management Core Elective - II : / Service Marketing and Customer Relationship Marketing	✓	✓	✓	✓	Apply techniques to Project financial statements / Enriching the knowledge in Service marketing
22UCO5AL 1	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade	✓	✓	✓	✓	Knowledge in Foreign Trade
22UCO5S1 / 22UCO5S2	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion	✓	✓	✓	✓	Giving Knowledge of in India/ Enriching the concepts in advertisement and promotion
22UCO617	Core - XVII : Management Accounting	✓	✓	✓		Develop the knowledge in Management Accounting
22UCO618	Core - XVIII : E-Commerce and Information Security	✓	✓	✓	✓	Enhancing knowledge in E- Commerce
22UCO619	Core - XIX Entrepreneurial Development	✓	✓	✓		Empower the knowledge of Entrepreneurship
22UCO620	Core - XX : Skill Enhanced Course-Case Analysis	✓	✓	✓	✓	Study about practical aspects
22UCO621	Core - XXI : Tally ERP 9 with GST	✓	✓	✓		Application of knowledge intally
22UCO6E1 / 22UCO6E2 /	Core Elective - III : / Financial Markets Core Elective - III : / Business Ethics	✓	✓	✓		Knowledge in Financial Markets/ Theories of Ethics in business
22UCO6AL	Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedure	✓	✓	✓	✓	Knowledge in Trade Procedures

22UCO6S1 / 22UCO6S2	Skill Based Elective - II : / Commerce for competitive exams/ Skill Based Elective -II Introduction to Research	✓	✓	✓	✓	Enriching knowledge forCompetitive exams
22UEO1A1	Business Accounting	✓	✓	✓	✓	Enhance Knowledge of Business Accounting
22UMA3A3	Financial Accounting	✓	✓	✓	✓	Evaluate conceptual knowledge of the financialaccounting
22UMA3A4	Tally ERP 9	✓	✓	✓	✓	Enhancing knowledge on Tally ERP 9
22UBC3A3	Accountancy for Decision making	✓	✓	✓	✓	Impart Knowledge of accounting in decisionmaking
22UMA4A5	Cost and Management Accounting	✓	✓	✓	✓	Empower the knowledge in Concepts of Cost and Management Accounts
22UMA4A6	Commerce Practical	✓	✓	✓	✓	Gaining exposure on Commerce practical
22UCS4A4	Accountancy for Decision making	✓	✓	✓	✓	Impart Knowledge of accounting in decisionmaking


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List of Courses having focus on employability/ entrepreneurship/ skill development offered by the PG and Research Department of Commerce

PG AND RESEARCH DEPARTMENT OF COMMERCE						
Programme: B.COM					Year:2022-2023	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	
		EM	EN	SD		
22UCO101	Core - I : Financial Accounting	Yes	Yes	Yes	Final Accounts of Sole Trader, Depreciation, Branch Accounts Hire Purchase and Installment and Royalty Accounting	
22UCO102	Core - II : Banking and Insurance	Yes	Yes	Yes	Banking System, Negotiable Instruments, Types of Insurance	
22 UCO1A1	Allied - I : Business Economics	Yes	Yes	Yes	Law of Demand, Production and Cost function, Pricing Policies	
22UCO203	Core - III : Higher Financial Accounting	Yes	Yes	Yes	Admission, Retirement, Insolvency, Dissolution of Partnership and Joint Venture Account	
22UCO204	Core - IV :Commercial Law	Yes	Yes	Yes	Indian Contract Act, Consideration, Performance of Contract, Contract of	

					Indemnity, Guarantee and Agency.	
22UC02A2	Allied - II : Business Application Software and Internet	Yes	Yes	Yes	Word, PowerPoint, Excel, Access and World wide web HTML	
22UCO2A3	Allied Lab - II : Programming Lab in Business Application Software and Internet	Yes	Yes	Yes	Word, PowerPoint, Excel, Access and World wide web HTML	
22UCO305	Core - V : Corporate Accounting	Yes	Yes	Yes	Types of Shares and Debentures, Financial Statement of Companies	
22UCO306	Core - VI : Income Tax	Yes	Yes	Yes	Income from Salaries, House Property, Profits and Gains of Business or Profession, Capital Gains and Income from Other sources.	
22UCO307	Core - VII : Company Law and Secretarial Practice	Yes	Yes	Yes	Memorandum and Articles, Directors, Prospectus, Meeting and Winding up	
22UCO308	Core - VIII : Principles of Management	Yes	Yes	Yes	Planning, Organizing, Staffing, Leadership, Business Ethics	
22UCO3A4	Allied - III : Business Mathematics	Yes	Yes	No	Series, Matrices, Variables, Integration, Linear Programming Problem	
22UCO3N1 / 22UCO3N2	Non Major Elective - I / Practical Banking/ Fundamentals of Accounting	Yes	Yes	Yes	Types of Customer, Deposit, Loans and Advances, Cheque.ATM, Net Banking/ Accounting Concepts, Journals, Ledger, Cash Book and Final Accounts	

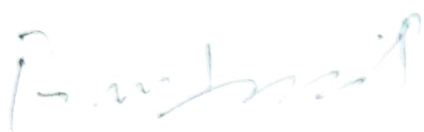
22UCO409	Core - IX : Higher Corporate Accounting	Yes	Yes	Yes	Amalgamation, Absorption, Reconstruction, Insurance and Banking Accounts
22UCO410	Core - X : Human Resource Management	Yes	Yes	Yes	Acquisition of Human Resources, Training and Development, Performance Appraisal and Employee Relations
22UCO411	Core - XI : Indirect Taxation	Yes	Yes	Yes	Customs Law, Goods and Services Tax, Registration and Filling of Returns. SGST, CGST, IGST and Concept of Supply
22UCO4E1 22UCO4E2	Core Elective -1 Financial Services/ Core Elective -1 Modern Marketing	Yes	Yes	Yes	Mutual Funds, Venture Capital, Factoring and Credit Rating/ Price Determination, Physical Distribution, Buyers Behaviour
22UCO4A5	Allied - IV : Statistical Methods	Yes	Yes	Yes	Dispersion, Skewness, Correlation, Index Numbers, Analysis of Time Series and Business Forecasting.
22UCO4N1 / 22UCO4N2	Non Major Elective — Consumer Affairs/ Fundamentals of Marketing	Yes	Yes	Yes	Consumer Rights, Way of filing Complaints, Consumer Protection and Quality Standardization/Market Segmentation, Digital Marketing, Modern Marketing Concepts and Product Promotion

22UCO512	Core - XII : Cost Accounting	Yes	Yes	Yes	Material Cost, Labour and Overheads and Process Costing	
22UCO513	Core –XIII : Auditing Principles and Practice	Yes	Yes	Yes	Internal Check, Internal Audit, Verification and Valuation , Audit of Computerized Accounts.	
22UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical	Yes	Yes	Yes	Enquiries and Collection Letters, Secretarial, Public Relation Correspondence, Filling of Various business-related forms	
22UCO515	Core - XV : Introduction to Industry 4.0	Yes	Yes	Yes	Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things	
22UCO516	Core - XVI : Internship	Yes	Yes	Yes	Develop field Knowledge and integrate work place Knowledge.	
22UCO5E1 / 22UCO5E2 /	Core Elective - II : / Financial Management Core Elective – II : / Service Marketing and Customer Relationship Marketing	Yes	Yes	Yes	Cost of Capital, Capital Structure Theories, Working Capital Management and Dividend theories/ Service Life Cycle Design, Marketing of Services, Emerging trend in CRM	

22UCO5AL1	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade	Yes	Yes	Yes	Export and Import Procedures, Balance of Trade, Balance of Payments, EXIM Policy and EXIM Bank
22UCO5S1 / 22UCO5S2	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion	Yes	Yes	Yes	Patents, Copy right, Trade Marks, Unfair Competitions/ Advertising Agencies, Advertising Campaign and Sales Promotion
22UCO617	Core - XVII : Management Accounting	Yes	Yes	Yes	Ratio Analysis, Fund Flow and Cash Flow Statement, Budgetary Control, and Marginal Cost Techniques
22UCO618	Core - XVIII : E-Commerce and Information Security	Yes	Yes	Yes	Electronic Payment System, Components of Communications Systems and Authentication
22UCO619	Core XIX Entrepreneurial Development	Yes	Yes	Yes	Project Identification and Appraisal, Institutions assisting Entrepreneurs, Women and Social Responsibility, Government Policy.
22UCO620	Core - XX : Skill Enhanced Course— Case Analysis	Yes	Yes	Yes	Case Studies in Marketing Management, HRM, Financial Management and Costing
22UCO621	Core - XXI : E-filing of Income Tax Return	Yes	Yes	Yes	Filing of Personal Returns In Portal Offline tool Usage filling of Person Income tax returns

22UCO6E1 / 21UCO6E2 /	Core Elective - III : / Financial Markets Core Elective - III : / Business Ethics	Yes	Yes	Yes	Money Market, New Issue and Secondary Market, SEBI and Investor Protection, Depository Systems/ Ethics in Business, HRM, Marketing, Finance, Corporate Social Responsibility	
22UCO6AL2	Advanced Learner Course - II (Optional) - Self Study: Export Trade Procedures	Yes	Yes	Yes	Foreign Trade Policy, Export Registration Procedures, Export Packaging and Export Documentation	
22UCO6S1 / 21UCO6S2	Skill Based Elective - II : / Commerce for Competitive Exams/ Skill Based Elective -II Introduction to Research	Yes	Yes	Yes	Resolve verbal reasoning related problems/ Research Design, Data Collection, Sampling Concepts and Data Processing	
22UEO1A1	Business Accounting	Yes	Yes	Yes	Final Accounts, Single Entries, Branch accounts and Depreciation	
22UMA3A3	Financial Accounting	Yes	Yes	Yes	Final Accounts, Single Entries, Branch accounts and Depreciation	
22UMA3A4	Tally ERP 9	Yes	Yes	Yes	Accounting entries can made through Tally ERP 9	

22UBC3A3	Accountancy for Decision making	Yes	Yes	Yes	Methods of Book Keeping, Subsidiary Books and Final Accounts, Cost and Management Accounting.
22UCS4A4	Accountancy for Decision making	Yes	Yes	Yes	Methods of Book Keeping, Subsidiary Books and Final Accounts, Cost and Management Accounting.
22UMA3A3	Financial Accounting	Yes	Yes	Yes	Final Accounts, Single Entries, Branch accounts and Depreciation



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Percentage of Revision of B.COM Syllabus under Regulation 2022

<<B.COM>>							
S. No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change SubjectExpert / Course Teacher/ Alumini Opinion
1	22UCO101	Financial Accounting	Unit-4	5%	-	IFRS-Meaning- Uses and Importance	SubjectExpert
2	22UCO102	Banking and Insurance	Unit-I and Unit-4	5%	-	Commercial Bank – Functions- SBI – Functions – Risk Management- Objectives and Principles.	Course Teacher
3	22UCO306 22UCO307 22UCO306	Income Tax	Unit-3	5%	-	New Regime – Income Tax Slab rates for individuals.	SubjectExpert
4	22UCO307	Company Law and Secretarial Practice	Unit-2	10%	-	Legal provisions relating to Managing Director, Manager, whole time Director and Key Managerial Personnel. Tribunal and appellate – Introduction – Powers of the National Company Law Tribunal.	SubjectExpert
6	22UCO410	Human Resource Management	Unit-5	5%	-	Talent and Knowledge Management-Meaning-Importance-Benefits. Job Analysis – Meaning-Important steps involved in the process of job analysis. Change Management–Importance -Benefits of Change Management	Course Teacher
7	22UCO4E11	Financial Services	Unit-1	5%	-	Leasing – Meaning – Features – Merits and Demerits.	SubjectExpert
8	22UCO4E12	Modern Marketing	Unit-2	5%		Kinds of Pricing – Methods of Pricing. Social Media Marketing	SubjectExpert

9	22UCO512	Cost Accounting	Unit -4	5%	-	Cost control -Cost Reduction - Cost Control Vs Cost Reduction. Simple Practical Problems.	SubjectExpert
10	22UCO513	Auditing Principles and practice	Unit -5	5%	-	E-Auditing - Features - Merits and Demerits.	SubjectExpert
11	22UCO516	Institutional Training	-	-	-	Title Changed as Internship	SubjectExpert
12	22UCO619	Entrepreneurial Development	Unit -4	5%	-	Social Entrepreneurship	SubjectExpert
13	22UCO621	E-Filing of Income Tax Return	-	100%	-		SubjectExpert
14	22UCO5VA	Department Specific Value Added Course : Tally ERP 9 with GST Practitioner	-	100%	-		SubjectExpert
15	22UCO6VA	Department Specific Value Added Course- Consumer Protection, Waste Management & impact on Environment, and RTI Act	-	100%	-		SubjectExpert
16	22UCS4A4	Accountancy for Decision Making	-	10%	-		SubjectExpert
17	22UBC3A3	Accountancy for Decision Making	-	10%	-		SubjectExpert



HOD

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N.G.M. College, Pollachi - 642 001.



PRINCIPAL

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N. G. M. COLLEGE, POLLACHI

N.G.M College - Curriculum Development Cell
Scheme of Examination For 2022 -2023
Choice Based Credit System & OBES

For Part I and Part II in First & Second Semesters Only

SEMESTER – I

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			Internal	External		
I	22UTL101 /	Tamil Paper - I /	6	-	-	3	50	50	100	3
	22UHN101 /	Hindi Paper - I /	6	-	-					
	22UFR101	French Paper – I	6	-	-					
II	22UEN101	Communication Skills - I (Level I)	5	-	-	3	50	50	100	3
	22UEN102	Communication Skills - I (Level II)	5	-	-					
III	22UCO101	Core - I : Financial Accounting	6			3	50	50	100	4
	22UCO102	Core - II : Banking and Insurance	6			3	50	50	100	3
	22 UCO1A1	Allied - I : Business Economics	5			3	50	50	100	5
IV	22UHR101	Human Rights	1	-	-	2	-	50	50	2
	22HEC101	Human Excellence - Personal Values & SKY Yoga Practice – I	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
CC	22CFE101	Fluency in English – I	-	-	-	-	-	-	-	
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30			-	275	325	600	21




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SEMESTER – II

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	22UTL202 / 22UHN202 / 22UFR202	Tamil Paper - II /	6	-	-	3	50	50	100	3
		Hindi Paper - II /	6	-	-					
		French Paper – II	6	-	-					
II	22UEN202	Communication Skills - II (Level I)	5	-	-	3	50	50	100	3
	21UEN203	Communication Skills - II (Level II)	5	-	-					
III	22UCO203	Core - III : Higher Financial Accounting	6			3	50	50	100	4
	22UCO204	Core - IV : Commercial Law	5			3	50	50	100	3
	22UC02A2	Allied - II : Business Application Software and Internet	3			3	50	50	100	3
	22UCO2A3	Allied Lab - I : Programming Lab in Business Application Software and Internet	2			3	25	25	50	2
IV	22EVS201	Environmental Studies	2	-	-	2	-	50	50	2
	22HEC202	Human Excellence - Family Values & SKY Yoga Practice – II	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
CC	22CFE202	Fluency in English – II	-	-	-	-	-	-	-	
	22CMM201	Manaiyiyal Mahathuvam – I	(1)	-	-	2	-	(50)	(50)	Grade
	22CUB201	Uzhavu Bharatham – I	(1)	-	-	2	-	(50)	-	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30			-	300	350	650	21



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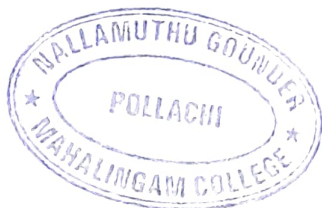
SEMESTER –III

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UCO305	Core - V : Corporate Accounting	6			3	50	50	100	4
	22UCO306	Core - VI : Income Tax	6			3	50	50	100	4
	22UCO307	Core - VII : Company Law and Secretarial Practice	5			3	50	50	100	4
	22UCO308	Core - VIII : Principles of Management	5			3	50	50	100	3
	22UCO3A4	Allied - III : Business Mathematics	6			3	50	50	100	5
IV	22UCO3N1 / 22UCO3N2	Non Major Elective - I : / Practical Banking/ Fundamentals of Accounting	1	-	-	2	-	50	50	2
	22HEC303	Human Excellence - Professional Values & Ethics – III	1	-	-	2	25	25	50	1
V		Extension Activities –Annexure I	-	-	-	-	-	-	-	
EC	22CFE303	Fluency in English-III	-	-	-	-	-	-	-	
	22CMM301	Manaiyiyal Mahathuvam – II	(1)	-	-	2	-	(50)	(50)	Grade
	22CUB301	Uzhavu Bharatham– II	(1)	-	-	2	-	(50)	(50)	Grade
Total			30			-	275	325	600	23




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SEMESTER – IV										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UCO409	Core - IX : Higher CorporateAccounting	6			3	50	50	100	4
	22UCO410	Core - X : Human ResourceManagement	5			3	50	50	100	3
	22UCO411	Core - XI : Indirect Taxation	5			3	50	50	100	3
	22UCO4E1 22UCO4E2	Core Elective -I Financialservices/ Core Elective -I ModernMarketing	6			3	50	50	100	5
	22UCO4A5	Allied - IV : Statistical Methods	6			3	50	50	100	5
IV	22UCO4N1 / 22UCO4N2	Non Major Elective – ConsumerAffairs/ Fundamentals of Marketing	1	-	-	2	-	50	50	2
	22HEC404	Human Excellence - Social Values & SKY Yoga Practice – IV	1	-	-	2	25	25	50	1
V		Extension Activities –Annexure I	-	-	-	-	-	50	50	1
EC	22CFE404	Fluency in English – IV	-	-	-	-	-	-	-	
	22CMM401	Manaiyiyal Mahathuvam – III	(1)	-	-	2	-	(50)	(50)	Gra de
	22CUB401	Uzhavu Bharatham– III	(1)	-	-	2	-	(50)	(50)	Gra de
Total			30			-	275	375	650	24



B. S.

Dr. B. S. Mahalingam, M.A., Ph.D.,
Principal,
Mahalingam College
Vellur - 642 001, Coimbatore District

SEMESTER- V

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UCO512	Core - XII : Cost Accounting	6			3	50	50	100	4
	22UCO513	Core –XIII : Auditing Principles and Practice	5			3	50	50	100	4
	22UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical	4			3	50	50	100	3
	22UCO515	Core - XV : Introduction to Industry 4.0	5			3	50	50	100	4
	22UCO516	Core - XVI : Internship	-				50	50	100	3
	22UCO5E3 / 22UCO5E4	Core Elective - II : / Financial Management Core Elective – II : / Service Marketing and Customer Relationship Marketing	6			3	50	50	100	5
	22UCO5AL	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade					(50)	(50)	(100)	(3**)
IV	22UCO5S1 / 22UCO5S2	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion	3 Hours			2	25	25	50	3
	22HEC505	Human Excellence - National Values & SKY Yoga Practice -V	1	-	-	2	25	25	50	1
EC	22CFE505	Fluency in English – V	-	-	-	-	-	-	-	
	22CSD501	Soft Skills Development – I	-	-	-	-	-	-	-	Grade
	22GKL501	General Awareness - Self Study	SS			2	-	(50)	(50)	Grade
	22UCO5VA	Department Specific Value Added Course : Tally ERP 9 with GST Practitioner	(45hrs)							(3*)
Total			30			-	350	350	700	27

**Credits – Based on course content, maximum of 4, *Extra credits



[Signature]
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 Pollachi - 642 004, Coimbatore District

SEMESTER -VI

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			Internal	External		
III	22UCO617	Core - XVII : Management Accounting	6			3	50	50	100	4
	22UCO618	Core - XVIII : E-Commerce and Information Security	5			3	50	50	100	3
	22UCO619	Core - XIX Entrepreneurial Development	5			3	50	50	100	4
	22UCO620	Core - XX : Skill Enhanced Course- Case Analysis	4			3	50	50	100	2
	22UCO621	Core Lab I : E-filing of Income Tax Return	2			3	50	50	100	2
	22UCO6E5 / 22UCO6E6	Core Elective - III : / Financial Markets Core Elective - III : / Business Ethics	5			3	50	50	100	5
	22UCO6AL	Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedures					(50)	(50)	(100)	(3**)
IV	22UCO6S3 / 22UCO6S4	Skill Based Elective - II : / Commerce for Competitive Exams/ Skill Based Elective -II Introduction to Research	2 hrs			2	25	25	50	3
	22HEC606	Human Excellence - Global Values & SKY Yoga Practice - VI	1	-	-	2	25	25	50	1
EC	22CFE606	Fluency in English - VI	-	-	-	-	-	-	-	-
	22CSD602	Soft Skills Development - II	-	-	-	-	-	-	-	-
	22UCO6VA	Department Specific Value Added Course- Consumer Protection, Waste Management & impact on Environment, and RTI Act	(45 hrs)							Grade *(3)
Grand Total			30				350	350	700	24
							1825	2075	3900	140

**Credits - Based on course content, maximum of 4 *Extra credits

AL - Advanced Learner Course (Optional); VA- Department Specific Value Added Course
EC - Extra Credit Course/Certificate Course / CO- Scholastic Course/Job Oriented Course
Grand Total = 3900; Total Credits = 140


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 PRINCIPAL I/c
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Programme Code:	B.COM		Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	22UCO621		Title	Batch:	2022– 2025
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	Semester:	V1
				Credits:	2

Course Objective

To enlighten the students on E -filing of Income Tax Return

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of Income tax	*K1
CO2	Evaluate the types of Incomes	*K2
CO3	Apply the Procedure for Registration of pan Card Link with Aadhar	*K3
CO4	Compute Income and deductions and tax liability	*K4
CO5	Apply the provisions related to Returns, Refunds, Penalties and Offences.	*K5
	Tool : MS Office – Excel and Internet for Access the Income Tax Portal	

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO										
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H- High; M-Medium; L-Low

Exercises	Contents	Hours
1	Income from Business Finalization of accounts – Ledger Scrutiny – Voucher verification – ledger confirmation – Cash and Bank, Creditors and Debtors Balance Confirmation – Depreciation – EMI amounts (Calculation of EMI – Principal and Interest portion (Interest transfer to expenses , principle transfer to Liability's methods) final Net profit with payables and receivable management	30
2	Income from Professionals Income from Independent professionals – Income for Professionals work as contract based – Income for Group of professionals accounts – Remunerations – Income from Partnership Firms	
3	Income from Salary Income from Salary – Allowance's – Remunerations – Reimbursements – Bonus and Gifts and awards – Gratuity – Provided fund – Pensions and etc	
4	Income from House Property Income from House property – Commercial Property – Partial rented – Rented depends accumulation – Property and other tax – Amenity charges and etc	
5	Income from Non Taxable Income Income from fully Agriculture – Partial Agriculture - Mining and works income – Lease and Rented for agriland – agri land used for cultivation of Dairy or poultry type of cultivations	
6	Capital Gain Capital Gain Calculation – CII – COA – COI Income From Other Sources Income from all other sources – Interest from long terms deposits	
7	Gift and Articles Gifts as Money – Royalty's from Copy Right – Pattern Rights and etc Shares and Debentures Income from Shares Investment Dividend – Debenture Interest – Plant and machinery lease – Intellectual properties royalty shares and dividend	
8	Deductions As per income tax act All Eligible deductions and limit calculation Tax Slabs As per income tax act tax slabs and Regime	
9	Computation of Income All Income Total – Exceptions – Investments against eligible deductions – final income arriving for Gross and Net and Taxable Income	
10	PAN Registration and 26 AS Reconciliation In Income Tax portal – E – pan Application – Pan Link with Aadhar - Registration of Pan Cards – 26 AS Download and Reconciliations	
11	Filling of Personal Returns In Portal Offline tool Usage filling of Person Income tax returns	
12	3 CB and 3 CD Filling Using of Business Data's (Profit and Loss Account and Balance Sheet) fill up the documents of 3CB and 3 CD tax audit documents	
13	TDS and TCS Calculation and Reconciliation Based on the Process all Incomes and Deductions TDS and TCS Calculation and Reconciliation with 26 AS	
Total Contact hrs./Semester		30

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, . Quiz, Assignments, Group Task

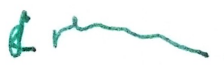
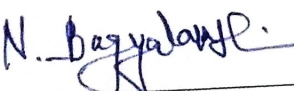
22UCO621

Text Book:

1. Mehrotra, HC (2022) Income-tax Law and Account, Current Edition Sahithya Bhavan Publisher, New Delhi.

Books for Reference:

1. Gaur and Narang (2022), Income Tax Law and Practice, 43rd Edition, Current Edition, kalyani publishers, New Delhi.
2. Bhagawathi Prasad (2022),s Law & Practice of Income Tax in India, Current Edition,,, NavmanPrakashan Aligarh, New Delhi.
3. Dr. H.C. Mehrotra, Dr. S.P. Goyal,(2022), Income Tax Procedure & Practice, Sahithya Bhavan Publisher, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan 	Name: Dr.P.Bruntha Signature: 	Name: (Mr.K.Srinivasan) Signature: 	Name: (Dr.R.Manicka Chezian) Signature: 
Dr.N.Bagyalakshmi 			

K. SRINIVASAN, M.C.A.,

Co-ordinator

Curriculum Development Cell (CDC) NGM College (Autonomous)

NGM College (Autonomous)

Pollachi - 642 001.

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

Controller of Examinations

NGM College (Autonomous)

POLLACHI - 642 001.