

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

248	B.Com (E-Commerce)	Modern Banking	20UEC4A4	2020
249	B.Com (E-Commerce)	Investment Management	20UEC620	2020
250	B.COM(FINANCE)	Allied –I Business Economics	20UCF1A1	2020
251	B.COM(FINANCE)	CoreVII:Banking Law and Practice	20UCF307	2020
252	B.COM(FINANCE)	Core XIV - Principles of Insurance	20UCF514	2020
253	B.Com PA	Core XVI : Financial Services	20UPA516	2020
254	B.Com (BPS)	Supply Chain Management for Business Process Services	20UBP308	2020
255	B.COM IB	Sourcing & Procurement for International Business	20UIB6E5	2020
256	M.A Tamil	Ikkala illakiyam	20PTM101	2020
257	M.A Tamil	Bhakthi ilakkamum sitrilakkiamum	20PTM205	2020
258	M.A Tamil	Kaappiungal	20PTM205	2020
259	M.A Tamil	Thonmailakkiam	20PTM414	2020
260	M.Sc. Botany	Enterpreneurship Botany	20PBY2N1	2020
261	M.Sc. Botany	Plant ecology, tissue culture and Phytochemical techniques	20PBY315	2020
262	M.Sc Computer Science	Advanced Database Management System	20PCS103	2020
263	M.Sc Computer Science	Advanced Java Programming	20PCS207	2020
264	M.Sc Computer Science	Cloud and Big Data Analytics	20PCS209	2020
265	M.Sc Computer Science	Programming Lab -III : Advanced Java Programming	20PCS210	2020
266	M.Sc Computer Science	R Lab	20PCS314	2020
267	M.Sc Computer Science	Network Security and Cryptography	20PCS314	2020
268	M.Sc. Physics	Non Conventional Energy Sources	20PPS2N1	2020
269	M.Sc. Chemistry	Organic Chemistry I: Reactions and Mechanism	20PCY102	2020
270	M.Sc. Chemistry	Inorganic Chemistry III-Bioinorganic and Inner Transition Elements	20PCY412	2020
271	M.Sc. Chemistry	Phytochemical Techniques and health chemistry	20PCY414	2020
272	M.Com (CA)	Higher Corporate Accounting	20PCC101	2020
273	M.Com (CA)	Basics of Income Tax	20PCC2N1	2020

BOS Highlighted



Metric : 1.2.1



New Course Introduced

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

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Sl.No	MEMBERS	SIGNATURE
1.	Dr. S.B. GAYATHRI [Chair person]	S.B. Gayathri Dr. S.B. GAYATHRI, B.A., M.A., Ph.D. Associate Head Department of Commerce Nallamuthu Gounder Mahalingam College Pollachi - 642 001 22/02/20
2.	Dr. T. SRINIVASAN Professor of Commerce Dept of Commerce Annamalai University Chidambaram [University Nominee]	Dr. T. Srinivasan UNIVERSITY NOMINEE Board of Studies in Commerce (PA) Nallamuthu Gounder Mahalingam College Pollachi - 642 001 22/02/20
3.	Dr. T. Hemalatha Associate Prof & Head Department of Commerce Rathinam College of Arts & Science Coimbatore [Subject Expert]	Dr. T. Hemalatha SUBJECT EXPERT Board of Studies in Commerce (PA) Nallamuthu Gounder Mahalingam College Pollachi - 642 001 22/02/20
4.	Dr. Santhiya Rani. T Associate Prof & Head Department of Commerce SNMV College of Arts & Science Coimbatore [Academic Auditor]	Dr. Santhiya Rani. T ACADEMIC AUDITOR Board of Studies in Commerce (PA) Nallamuthu Gounder Mahalingam College Pollachi - 642 001 22/02/20
5.	CA Shankar Krishnasamy Auditor, Pollachi [Industrial Expert]	CA Shankar Krishnasamy 22/02/20
6.	D. Hariharan [Alumni]	D. Hariharan P. 22/02/20
7.	Dr. D. Rajasekaran	Dr. D. Rajasekaran 22/02/20
8.	Dr. N. Sumathi	Dr. N. Sumathi 22/02/20
9.	Ms. B. Sivakavin	B. Sivakavin 22/02/20
10.	Ms. J. Madhubala	J. Madhubala 22/02/20

Sl. No	MEMBERS	SIGNATURE
1.	Dr. S.B. GAYATHRI [Chair person]	S B Gayatri Dr. S.B. GAYATHRI Associate Professor Department of Commerce Nallamuthu Gounder Mahalingam College Pollachi - 642 001
2.	Dr. T. SRINIVASAN Professor of Commerce Annamalai University Chidambaram [University Nominee]	T. Srinivasan UNIVERSITY NOMINEE Board of Studies in Commerce (PA) Nallamuthu Gounder Mahalingam College Pollachi - 642 001
3.	Dr. T. Hemalatha Associate Prof & Head Department of Commerce Rathinam college of Arts & Science Coimbatore [Subject Expert]	T.M. Hemalatha SUBJECT EXPERT Board of Studies in Commerce (PA) Nallamuthu Gounder Mahalingam College Pollachi - 642 001
4.	Dr. T. Santhiya Rani Associate Prof & Head Department of Commerce SNMV college of Arts & Science Coimbatore [Academic Auditor]	T. Santhiya Rani ACADEMIC AUDITOR Board of Studies in Commerce (PA) Nallamuthu Gounder Mahalingam College Pollachi - 642 001
5.	CA Shankar Krishnasamy Auditor, Pollachi [Industrial Expert]	M. Shankar Krishnasamy
6.	D. Hari Haran [Alumini]	Hari Haran D.
7.	Dr. D. Rajasekaran	D. Rajasekaran 20/2/2020
8.	Dr. N. Sumathi	N. Sumathi 22/2/2020
9.	Ms. B. SIVAKAVIN	B. Sivakavin
10.	Ms. J. MADHUBALA	J. Madhubala 22/2/2020

MINUTES

The Board of studies for B.Com - PA held on 22.02.2020 at 10.00 a.m in the department

The syllabus for 2020-2023 has been discussed for all the six semesters and the board resolved the following suggestions.

⇒ Two value added courses will be offered by the department (Auditing Techniques and Service Marketing) for the benefit of the students. Each course holds 2 credits

⇒ The continuous Internal Assessment (CIA) components for the Academic year 2020-2021 are as follows
 1. Test - I (50% of the syllabus), 2. Test II (Model)
 3. Assignment, 4. Seminar/Tutorial, 5. Knowledge Enhancement (which includes GD, cycle Test [Online Test], Role play etc)
 6. Information Acquisition (Minimum of 12 hours in Library)

External - 70 Marks

Internal - 30 Marks

External → 28/70 Internal 12/30 → Minimum Score

⇒ The following allocations is made for the Continuous Internal Assessment programme

Test - I - 70 marks

Test - II - 70 marks

Assignment - 40 marks

Seminar/Tutorial - 40 marks

Knowledge Enhancement - 40 marks

Information Acquisition - 40 marks

Total 300 marks

Divide by 10 = 30 marks

MINUTES

⇒ The Board discussed the suggestion given by the Director and Deans regarding "RESEARCH METHODOLOGY" paper. After deep discussion the Board suggested two core papers for advanced learners namely

1. Accounting & Auditing Standards
2. Tax Planning

Instead of Research methodology paper, the above mentioned papers has been suggested by concerning the nature of the programme

⇒ In the Fifth Semester a new paper "Financial Services" - 20UPA516 is introduced by replacing the existing Paper "Commerce Practical" - 19UPA516.

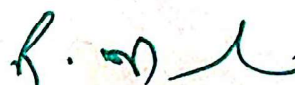
⇒ It is Resolved that the department of B.Com-PA will offer Value Added Courses for all Students in the department. Each VAC will be for 30hrs. minimum. The Courses offered are

1. Service Marketing
2. Auditing Techniques.

SCHEME OF EXAMINATIONS
(Students admitted batch 2020-2023)

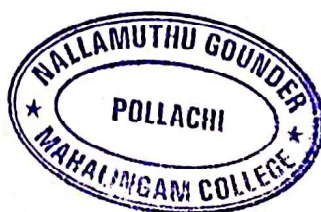
Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	20UTL101/ 20UHN101	Tamil / Hindi Paper – I	6	3	30	70	100	3
II	20UEN 101	English for Enrichment – I	5	3	30	70	100	3
III	20 UPA 101	CORE I : Financial Accounting	6	3	30	70	100	4
	20 UPA 102	CORE II : General Economics	5	3	30	70	100	3
	20 UPA 1A1	ALLIED I : Quantitative Aptitude - I	6	3	30	70	100	4
IV	20 UHR101	Human Rights in India	1	2	-	50	50	2
	20 HEC 101	Human Excellence : Personal Values and Sky Practice I	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		175	425	600	20
Semester – II								
I	20UTL202/ 20UHN202	Tamil / Hindi Paper – II	6	3	30	70	100	3
II	20UEN 202	English for Enrichment – II	5	3	30	70	100	3
III	20UPA 203	CORE III : Higher Financial Accounting	6	3	30	70	100	4
	20UPA 204	CORE IV : Commercial Law	5	3	30	70	100	4
	20UPA 2A2	ALLIED II : Quantitative Aptitude -II	5	3	30	70	100	4
IV	20 EVS 201	Environmental Studies	2	2	-	50	50	2
	20 HEC202	Human Excellence : Personal Values and Sky Practice II	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		175	425	600	21




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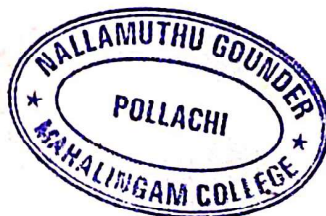
Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – III								
III	20UPA 305	CORE V : Corporate Accounting	6	3	30	70	100	4
	20UPA 306	CORE VI: Income Tax	5	3	30	70	100	4
	20UPA 307	CORE VII: Company Law and Secretarial Practice	4	3	30	70	100	3
	20UPA 308	CORE VIII : Modern Marketing	4	3	30	70	100	4
	20UPA 309	CORE IX : Business Management	4	3	30	70	100	3
	20UPA 3A3	ALLIED III : Computer Applications – I; Programming Lab in MS Office	5*	3	40	60	100	4
IV	20 HEC 303	Human Excellence : Professional Values and Yoga Practice III	1	2	25	25	50	1
	20UPA 3N1 / 20 UPA 3N2	Skill Based Non-Major Elective : Accounting and Auditing /Company Law	1	2	-	50	50	2
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		215	485	700	25
Semester – IV								
III	20UPA 410	CORE X : Higher Corporate Accounting	6	3	30	70	100	4
	20UPA 411	CORE XI : : Industrial Law	5	3	30	70	100	4
	20UPA 412	CORE XII : Financial Management	6	3	30	70	100	3
	20UPA 413	CORE XIII: Indirect Taxation	6	3	30	70	100	4
	20UPA 4A4	ALLIED IV : Computer Applications – II Programming Lab in Tally	5*	3	40	60	100	4
IV	20 HEC 404	Human Excellence : Social Values and yoga Practice IV	1	2	25	25	50	1
	20 UPA4N3 / 20 UPA4N4	Skill Based Non-Major Elective : Taxation / Contract Act	1	2	-	50	50	2
V	20UNC401/ 20UNS402/ 20USG403	Extension Activities : NCC / NSS / Sports & Games	-	-	-	50	50	1
Total			30		185	465	650	23

Note: * 4 hours Lab and 1 hour theory



[Signature]
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Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	20 UPA 514	Core XIV : Cost Accounting	6	3	30	70	100	4
	20 UPA 515	Core XV : Executive Communication	6	3	30	70	100	4
	20 UPA 5E1/E2	Major ELECTIVE I: Banking Theory Law and Practice / Principles of Insurance	6	3	30	70	100	5
	20UPA 516	Core XVI : Financial Services	5	3	30	70	100	3
	20 UPA 5E3/E4	Major ELECTIVE II : Operations Research / Investment Management	5	3	30	70	100	5
IV	20HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	20 UPA5S1/ 20 UPA5S2	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	20GKL 501	Skill Based Subjects : General Knowledge and General Awareness*	*SS	2	-	50	50	2
Total			30		175	475	650	26
Semester – VI								
III	20UPA 617	Core XVII : Management Accounting	6	3	30	70	100	4
	20UPA 618	Core XVIII : Strategic Management	5	3	30	70	100	3
	20UPA 619	Core XIX : Information Technology & E-Security	5	3	30	70	100	3
	20UPA 620	Core XX : Auditing and Assurance	6	3	30	70	100	4
	20UPA 621	Core XXI : Human Resource Management	4	3	30	70	100	3
	20UPA 6E5/E6	Major ELECTIVE III: Practical Auditing** / Case Analysis	2	3	20	80	100	5
IV	20HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	20 UPA6S3/ 20 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total			30		195	505	700	25
Grand Total			180		1120	2780	3900	140




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Programme code:	B.Com PA	Programme Title :	B.Com (Professional Accounting)	
Course Code:	20UPA 516	Title	Batch :	2020-2023
Hrs/Week:	5	Core XVI : FINANCIAL SERVICES	Semester	V
			Credits:	3

Objective

To facilitate the students to acquire an depth knowledge in financial services
Outcomes (CO)

K1	CO1	To remember the various financial products, services, and strategies offered by various institutions.
K2	CO2	To understand how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.
K3	CO3	To analyze the structure of the financial markets.
K4	CO4	To apply the knowledge of various financial products.

Syllabus

Unit-1(14 hours)

Financial System -Functions – Development of Financial System in India – Financial Markets- Classifications– *Financial Instruments*– Money Market – Features –Composition of Money Market- Features of Indian Money Market.

Unit-2(13 hours)

Capital Market – Types – New Issues Market – Functions of New Issue Market – Methods of Issue – Secondary Market – Organisation and Functions of Stock Exchanges – Methods of Trading in a Stock Exchanges –Listings of Securities – Advantages of Listing – Procedures for Listing – OTCEI NSE-SEBI-Functions of SEBI.

Unit-3(14 hours)

Financial Services – Meaning – Feed Based Services – *Fund Based Services* – Credit Rating Agencies – Mutual Fund – Classification of Mutual Funds – Asset Securitization.

Unit-4(10 hours)

Leasing and Hire Purchase – Housing Finance – Credit Cards– Venture Capital

Unit-5(14 hours)

Merchant Banking – Services of Merchant Banking– Progress of Merchant Banking in India – Factoring, Forfeiting and Bill Discounting – Benefits and Functions –Draw backs.

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

Gordon. E. and Natarajan.K.(2017), Financial Services, New Delhi, Himalaya Publishing House

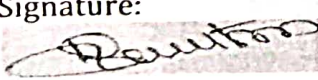
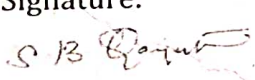
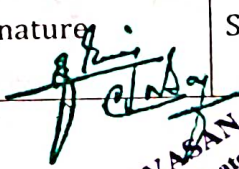
Books for Reference:

1. Khan.M.Y.(2017) "Financial Services",5th Edition New Delhi, Tata McGraw Hill Publishing Company Limited.
2. Santhanam. B.(2017), Financial Services, ,New Delhi, McGraw Hill Publishing Company Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	M
CO2	H	H	M	H	H
CO3	H	M	H	H	H
CO4	M	H	H	M	M

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Dr.N.Sumathi Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Mr. K. Srinivasan Signature: 	Name: Dr. R. Muthukumaran Signature: 



K. SRINIVASAN, MCA.
Co-ordinator
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