

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

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

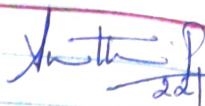
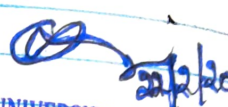
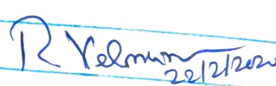
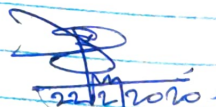
Page No: 11



S.No

MEMBERS

SIGNATURE

- | | | |
|----|--|---|
| 1. | Dr. P. Anitha
(Chairman) | 
22/02/2020
CHAIRPERSON
Board of Studies in Commerce (CA)
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001 |
| 2. | Dr. K. Varaja
Professor & Head in Commerce (CA)
Dr. NGP Arts & Science College
Coimbatore
(University Nominee) | 
22/2/20
UNIVERSITY NOMINEE
Board of Studies in Commerce (CA)
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001 |
| 3. | Dr. R. Velmurugan
Associate Professor in Commerce
Karpagam Academy for Higher
Education
Coimbatore
(Subject Expert) | 
22/2/2020
SUBJECT EXPERT
Board of Studies in Commerce (CA)
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001 |
| 4. | Prof. G. Senthil Kumar
Associate Professor in Commerce
S.N. College, Madurai
(Academic Auditor) | 
22/2/2020
ACADEMIC AUDITOR
Board of Studies in Commerce (CA)
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001 |
| 5. | Mrs. Nithya Prabhu.
Proprietor & Trainer
Sri Esvara Academy
Pollachi
(Alumni Com Industrial Expert) | - ABSENT - |

MINUTES

The Board of Studies for B.Com(CA) and M.Com(CA) Courses were convened on 22nd February 2020 at 10.00 am and the following resolutions were made;

⇒ The scheme and syllabus for all semesters (I to VI) for the UG students to be admitted during 2020-'21 have been framed and approved.

Semester - I

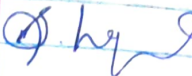
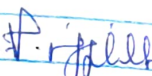
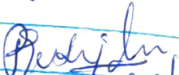
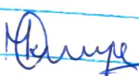
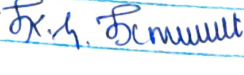
- Core I : Financial Accounting
- Core II : Programming Lab. I :- Office Automation and Web Designing
- Allied I : Business Economics.

Semester - II

- Core III : Higher Financial Accounting
- Core IV : Programming Lab II : Tally
- Allied II : Business Mathematics & Statistics.

Semester - III

- Core V : Corporate Accounting
- Core VI : Business Organisation & Office Management
- Core VII : Relational Database Management System & Oracle.
- Core VIII : Programming Lab - III : Oracle
- Allied III : Executive Communication - Practical
- Core IX : Company Law.
- NME : Customer Relationship Management/ Supply Chain Management.

S.No	MEMBERS	SIGNATURE
6.	Mrs. S. Poongodi	 22/02/2020
7	Mrs. P. Jayanthi	 22/02/2020
8.	Mrs. S. Loganayagi	 22/02/2020
9.	Dr. P. Archana	 22/2/2020
10	Dr. P. Vijaya Chithra	 22/2/2020
11.	Dr. P. Gomathi Devi	 22/2/2020
12.	Dr. M. Deepa	 22/2/2020
13.	Mrs. M. Yamunadevi	 22/2/2020
14	Mrs. M. Shanmuga Priya	 22/2/2020
15	Mrs. R. Ranya	 22/02/2020
16	Mr. A. Prakashan	 22/02/2020
17	Mrs. T. Govithani	 22/2/2020
18.	Dr. K.S. Kavitha	 22/2/2020
19.	Mrs. M. Nirmala	 22/2/2020
20	Ms. P. Divya Bharathi	 22/2/2020

MINUTES

Semester IV

Core x	: Cost Accounting
Core xi	: Visual Basic
Core xii	: Programming Lab IV - Visual Basic
Core xiii	: Business Law
Allied IV	: Principles of Management.
Core xiv	: Principles of Marketing.
NME	: Commerce and Computer Application Practical / Retail Management.

Semester V

Core xv	: Income Tax.
Core xvi	: Banking and Insurance Law.
Core xvii	: Programming in C.
Core xviii	: Programming Lab - V - C.
Core xix	: Institutional Training
Major Elective I	: Stock Market Operations / Consumer Behaviour.

Skill Based

Elective : Practical Marketing / Organisational Behaviour

Semester VI

Core xx	: Management Accounting
Core xxi	: Programming Lab VI - Multimedia
Core xxii	: Auditing
Major Elective II	: Entrepreneurial Development / Services Marketing
Major Elective III	: E-Commerce & Information Security / Foreign Exchange Management.
Skill Based Elective	: Commerce and Computer Application Practical / Investment Management.

NOTE: Major changes have been made in the following subjects :-

Semester I : Progr. Lab-I : 'Office Automation & Web Designing' (Instead of M.S. Office)

Semester II : Progr. Lab II : 'Tally' (Instead of HTML) (Tally shifted from IV sem to II sem)

Semester III: (i) 'Business Organisation' and Office Management has been introduced

(ii) 'Company Law' has been introduced instead of 'Company Law & Secretarial Practice' and it is shifted from fourth semester to third semester

Semester IV : (i) 'Principles of Management' has been introduced as Allied, instead of 'Operations Research'

(ii) 'Business Law' has been introduced instead of 'Commercial Law' and it is shifted from Third semester to Fourth Sem.

(iii) 'Principles of Marketing' is shifted from Third semester to Fourth semester.

Semester (IV) Cost Accounting is shifted from fifth semester to fourth Semester

(v) Non-Major Elective :-

Semester III : 'Customer Relationship Management' is introduced instead of Commerce practical.

Semester IV : 'Commerce & Computer Application practical' is implemented.

Semester V : (i) 'Banking & Insurance Law' is considered as Core in fifth semester instead of Elective II in Sixth semester

(ii) 'Stock Market Operations' is introduced as 'Elective I' instead of 'Commerce & Computer Application Practical'

(iii) 'Practical Marketing' is introduced as Skill Based Elective instead of 'Principles of Management'

Semester VI : (i) 'Auditing & Corporate Governance' is introduced as Core instead of 'Indirect Taxation'

(ii) 'Entrepreneurial Development' is introduced as Major Elective II

(iii) 'Commerce & Computer Application Practical' is considered as Skill Based Elective II in Sixth semester instead of 'Financial Markets & Institutions'

⇒ The scheme & Syllabi for all the (I to IV) Semester for M.Com (CA) students admitted during 2020-21 have been framed and approved.

Semester I

Core I : Higher Corporate Accounting

Core II : Managerial Economics

Core III : Business Environment

Core IV : Relational Database Management System & Oracle

Core V : Prog. Lab - I - Oracle

Semester - II

- Core VI : Financial Management
 Core VII : Operations Research
 Core VIII : Digital Marketing
 Core IX : VB.Net
 Core X : Prog. Lab. II VB.Net
 NME : Basics of Income Tax / Financial Services

Semester - III

- Core XI : Applied Cost Accounting
 Major Elective I : Research Methodology / Entrepreneurship & Project Management
 Core XII : Security Analysis & Portfolio Management
 Core XIII : Taxation
 Major Elective II : International Business / Strategic Management

Semester IV

- Core XIV : Accounting for Decision Making
 Core XV : Human Resource Management
 Major Elective III : E-Commerce & Cyber Security / Customer Relationship Management
 Core XVI : Programming Lab. III : Accounting & Statistical Package
 Core XVII : Project Work & Viva-Voce

Note : Major Changes has been made in the following subjects

Semester I : 'Higher Corporate Accounting' is introduced instead of 'Advance Corporate Accounty'

Semester II : 'Basics of Income Tax' is introduced as Non Major Elective instead of 'Commerce & Computer Application Practical'

⇒ The department offers two value-added Course for minimum 30 hours for all students. It is resolved to offer

- i) Basics of Digital Marketing and
- ii) Basics of Rural Market Survey.

⇒ Resolved to offer additional papers for advanced learners, one in the fifth sem, and one in the sixth sem, for UG and one in the third sem, and one in the fourth sem, for PG programme and it is a self study paper for the students who have secured 60% Overall in preceding semester with no arrears.

⇒ Resolved to enroll all students in MOOC - in any one of these portals, SWAYAM, COURSERA and edx. A student should complete atleast three course during the program - during 3/2 years as the case maybe.

⇒ Resolved to increase The internal marks from 25 to 30 for each paper both for UG and PG programs.

CERTIFICATE COURSE :-

⇒ The Certificate Course on 'DreamWeaver' is introduced instead of 'Desk Top Publishing' for the First year M.Com (CA) Students from the students admitted during the year 2020-2021.

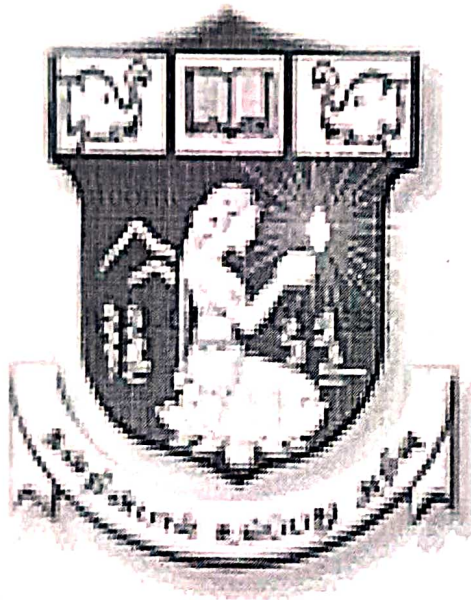
PG DEPARTMENT OF COMMERCE(CA)

SYLLABUS 2020 – 2022 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2020

I, II, III & IV SEMESTER

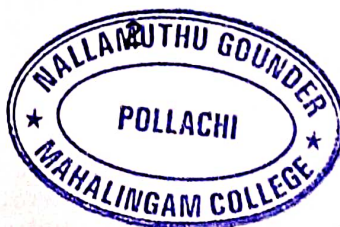


**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)**

Re-Accredited by NAAC
An ISO 9001:2015 Certified Institution
POLLACHI - 642 001

Scheme of Examination
(With effect from 2020-2022 Batch)

Subject Code	Subjects	Ins. Hours Per Week	Examinations				Credits
			Dur. Hrs.	CIA	ESE	Total	
Semester I							
20PCC101	Core I: Higher Corporate Accounting	8	3	30	70	100	4
20PCC102	Core II: Managerial Economics	6	3	30	70	100	4
20PCC103	Core III: Business Environment	6	3	30	70	100	4
20PCC104	Core IV: Relational Database Management System and Oracle	6	3	30	70	100	4
20PCC105	Core V: Programming Laboratory – I : Oracle	4	3	40	60	100	4
Total		30	-	160	340	500	20
Semester II							
20PCC206	Core VI: Financial Management	7	3	30	70	100	4
20PCC207	Core VII: Operations Research	6	3	30	70	100	4
20PCC208	Core VIII: Digital Marketing	6	3	30	70	100	4
20PCC209	Core IX: VB.Net	6	3	30	70	100	4
20PCC210	Core X: Programming Laboratory – II : VB.Net	4	3	40	60	100	4
20PCC2N1/ 20PCC2N2	NME: Basics of Income Tax / Financial Services	1	3	-	100	100	2
Total		30	-	160	440	600	22

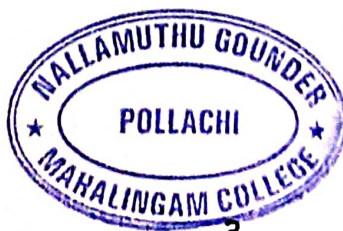


Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
PRINCIPAL i/c
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001, Coimbatore District.

Subject Code	Subjects	Ins. Hours Per Week	Examinations				Credits
			Dur. Hrs.	CIA	ESE	Total	
Semester III							
20PCC311	Core XI: Applied Cost Accounting	6	3	30	70	100	4
20PCC3E1/ E2	Major Elective -I: Research Methodology / Entrepreneurship and Project Management	6	3	30	70	100	5
20PCC312	Core XII: Security Analysis and Portfolio Management	6	3	30	70	100	4
20PCC313	Core XIII: Taxation	7	3	30	70	100	5
20PCC3E3/ E4	Major Elective-II: International Business/ Strategic Management	5	3	30	70	100	5
Total		30	-	150	350	600	23
Semester IV							
20PCC414	Core XIV: Accounting for Decision Making	7	3	30	70	100	4
20PCC415	Core XV: Human Resource Management	6	3	30	70	100	4
20PCC4E5/ E6	Major Elective-III E-Commerce and Cyber Security / Customer Relationship Management	5	3	30	70	100	5
20PCC416	Core XVI : Programming Laboratory – III : Accounting & Statistical Package	6**	3	40	60	100	4
20PCC4P1	Core-XVII: Project Work and Viva-Voce (Project – 160 & Viva – 40)	6	-	40	160	200	8
Total		30	-	170	430	600	25
GRAND TOTAL		120	-	640	1560	2200	90

Note:-

** Theory 2 hours & Lab 4 hours



[Signature]
Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.,
 PRINCIPAL i/c
 Nallamuthu Gounder Mahalingam College
 Pollachi - 642 001, Coimbatore District.

20PCC101			
Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications
Course Code:	20PCC101	Course Title	Batch : 2020-'22
Hrs/Week:	8	Core-I: Higher Corporate Accounting	Semester : I
			Credits: 4

Course Objective

To impart the knowledge in the area of corporate accounting and its applications in banking, insurance and holding company

Course Outcomes (CO)

K1	CO1	To keep in mind the concepts of company accounts and accounting standards
K2	CO2	To understand the treatment of accounting in case of amalgamation, absorption, reconstruction and holding of company or companies
K3	CO3	To deploy the knowledge in preparing banking company accounts
K4	CO4	To analyze the treatment of insurance company accounts and inflation accounting in real business situations

Syllabus

Unit	Content	Hours
Unit – 1	Preparation of Company Final Accounts– Divisible Profit: Declaration of Dividend and Transfer of Reserve Rules 1975 - Managerial Remuneration - Bonus Shares. Indian Accounting Standards: An Overview - Disclosure of Accounting Policies (AS1) – Valuation of Inventories (AS2) – Cash Flow Statements (AS3) – Depreciation Accounting (AS6) – Accounting for Amalgamation (AS14).	22
Unit – 2	Amalgamation and Absorption of Companies (AS14) - Reconstruction of Companies (External and Internal).	20
Unit – 3	Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Revaluation of Assets – Issue of Bonus Shares – Treatment of Dividend - Preparation of Consolidated Balance Sheet (Excluding Inter-Company and Multiple-holdings).	22
Unit – 4	Banking Company Accounts: Treatment of Rebate on Bills Discounted – Provisions Required for Various Types of Assets – Performing and Non-Performing Assets (NPA): Meaning – Treatment - Preparation of Profit and Loss Account and Balance Sheet.	20

Unit – 5	Insurance Company Accounts: Life Insurance – Computation of Correct Life Assurance Fund - General Insurance (Fire and Marine Insurance only). <i>Inflation Accounting – Meaning - Methods (Theoretical Aspects only)</i>	20
----------	---	----

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study

Book for Study

1. Reddy, T.S. (2015), *Corporate Accounting*, 6th Edition (Reprint), Chennai: Margham Publications.

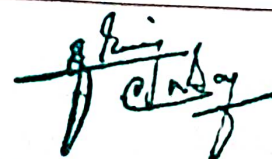
Books for Reference

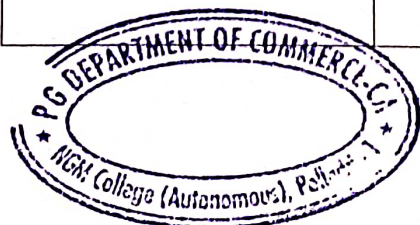
1. Jain, S.P. and K.L. Narang (2014), *Advanced Accountancy (Volume-II Corporate Accounting)*, 12th Edition, New Delhi: Kalyani Publishers.
2. Verma, K.K. (2010), *Corporate Accounting*, 1st Edition, New Delhi: Anuraj Jain for Excel Books.
3. Maheswari, S.N. and S.K. Maheswari (2009), *Corporate Accounting*, 5th Edition, Noida: Vikas Publishing House Private Limited.

Mapping

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

H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			



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

Dr. R. MUTHUKUMARAN
Controller of Examination
NGM College (Autonomous)
POLLACHI - 642 001

20PCC2N1

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	20PCC2N1	Course Title	Batch :	2020-'22
Hrs/Week:	1	Non-Major Elective : Basics of Income Tax	Semester :	II
			Credits:	2

Course Objective

To enrich the students' knowledge in basics of income tax

Course Outcomes (CO)

K1	CO1	To remember the basic terms and concepts of income tax
K2	CO2	To understand the various sources of income tax
K3	CO3	To apply the regulations of income tax in tax calculation
K4	CO4	To evaluate the students' knowledge on computation of individual tax

Syllabus

Unit	Content	Hours
Unit - 1	Income Tax – Definition; <i>Agricultural Income</i> - Person- Assessee – Assessment Year – Previous Year – Gross total Income – Total Income	3
Unit - 2	Residential Status of Individual (Problem Only)	3
Unit - 3	Various heads of Income (Theory Only)	3
Unit - 4	Set-off and carry forward of losses	2
Unit - 5	Assessment of Individual	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Brain Storming and Activity

Books for Study

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2019), *Income Tax Law and Practice*, 46th Edition, New Delhi: Kalyani Publishers.

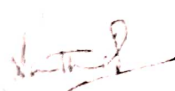
Books for Reference

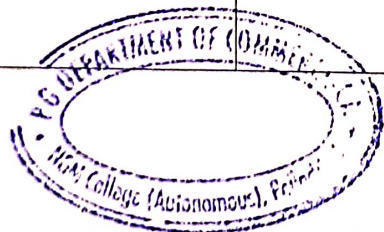
1. Mehrotra, H.C. and S.P. Goyal (2019), *Income Tax, Law and Accounts*, 59th Edition, Agra: Sahitya Bhawan Publications.
2. Pagre Dinkar (2019), *Income Tax Law and Practice*, 30th Edition, New Delhi: Sultan Chand & Sons Company Limited.
3. Redddy, T.S. and Y. Hari Prasad Reddy (2019), *Income Tax Theory, Law and Practice*, 16th Edition, Chennai: Margham Publications.

Mapping

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

H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by COE
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			



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

Dr. R. MUTHUKUMARA
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.