BOARD OF

22.02.2020

S.No	MEMBERS	SIGNATURE
1.	Dr. G. Akilandeswari (Chairman)	22/2/20
2.	Dr. A. Vijaykumar (University Nominee) Associate professor & Head Dept of Commerce Erode Arts & Science College, Erode	ABSENT
3.	Dr. P. Kalaiselvi (Subject Expert) Assistant professor Dept of commerce, Annamalai University Chidambaram - 608 002.	22/02/2020
4.	Dr. K. Jothi (Academic Auditor) [illegible] professor & Head Dept of Commerce Karpagam Academy of Higher Education Coimbatore - 641021	22/2/2020.
5.	Mr. T. Palanisamy (Industrialist) Manager, Karvy Stock Broking Ltd., Udumalpet	22/02/2020
6.	Mr. P. Balamurugan (Alumni) Asst. professor, Department of Commerce SNMV College of Arts & Science, CBE.	22/2/2020
7.	Ms. R. Amsaveni	22/2/2020
8.	Ms. S. Kokilavizhi	S.K 22/2/2020
9.	Ms. E. Renuga	22/02/2020
10.	Ms. D. Divya	22/2/2020

MINUTES

=> NPTEL, SWAYAM, ERP Link to be included in the Syllabus

=> Business Ethics content for one unit may be included in Business Management paper.

=> The Subject title of Higher Financial A/c & Higher Corporate A/c should be changed as Financial Accounting II & Corporate Accounting II.

=> Accounting Standards may be included in Financial Accounting

=> Inflation A/c may be included in Higher Financial Accounting

=> ERP Audit may be included in Principles of Auditing

=> Contract Costing may be included in Cost Accounting.

=> Startup, Incubator, Govt. Schemes may be included in Fundamentals of Entrepreneurship.

=> Other modified syllabus is upto date.

=> Financial Market & Institution paper may be introduced instead of financial Services.

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NGM COLLEGE (AUTONOMOUS): POLLACHI

Dr. P.M. PALANISAMY,
PRINCIPAL.

Ref.: BOS/22.02.2020 DATED: 22.02.2020.

BOARD OF STUDIES MEETING FOR THE BATCH
UG :2020-2023, PG: 2020-2022
CIRCULAR

The following reforms will be introduced in the Board of Studies Meeting for the Batch 2020 - 2023

1. A minimum of 2 value added courses will be offered by each department for the benefit of the students. Each course holds 2 credits.
2. Advanced Learner Course will be offered to the students by each department. The courses are optional and self study. Credits will be given for this course. **All the programes will include Project / Internship / Field Work in their curriculum in every academic year.**
3. The moderation for the End of Semester Examinations will be given only for External marks.
4. The Chairman Meeting during the valuation period will be conducted before 30 minutes of the valuation. The valuation panel members must include members who should have a minimum 10 years of experience. Subject Experts may be included in the Board of Studies as per UGC norms having 10 years of experience in the relevant field.
5. 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 Group Discussion, Cycle Test (Online Test), Role Play, etc) 6. Information Acquisition (Minimum of 12 hours the student has to attend the library)

   Marks allocation for the End of Semester Examinations is changed as follows.

   External - 70 marks
   Internal - 30 marks

   UG : To get a pass in the End of Semester Examinations, a candidate has to score minimum of 28 marks out of 70 marks in the External Examinations. Similarly a minimum of 12 marks out of 30 marks should be scored in the Internal marks.

   PG : To get a pass in the End of Semester Examinations, a candidate has to score minimum of 35 marks out of 70 marks in the External Examinations. Similarly a minimum of 15 marks out of 30 marks should be scored in the Internal marks.

UG : In the event of a candidate who obtained 28/70 in external Examinations and failed in the End-of-Semester Examinations scoring less than 12 marks out of 30 marks, he/she has to improve the Internal Marks only by appearing for the subsequent conduct of Test I & Test II, for the courses concerned.

PG : In the event of a candidate who obtained 35/70 in external Examinations and failed in the End-of-Semester Examinations scoring less than 15 marks out of 30 marks, he/she has to improve the Internal Marks only by appearing for the subsequent conduct of Test I & Test II, for the courses concerned.

The following marks allocation is made for the continuous Internal Assessment programe.

1.	Test – I	=	70 marks	
2.	Test – II	=	70 marks	
3.	Assignment	=	40 marks	
4.	Seminar/Tutorial	=	40 marks	
5.	Knowledge Enhancement	=	40 marks	
6.	Information Acquisition	=	40 marks	
	Total	=	300 marks	Divide by 10 = 30 marks

Resolved that the following reforms will be introduced for the batch 2020-23

1. Resolved that the Dept. of Commerce (Finance) will conduct unit –wise tests for every paper in a semester based on the spirit of the continuous internal assessment for all students. For students learning, 15 days will be given for each test. The tests will follow the Bloom's taxonomy of knowledge and each test will be for a period of one hour. The fifth CIA will be for 3 hours similar to semester –end exam. All these tests will be held at the dept. level and only the overall score will be informed to the CoE. Before each test, there will be assignments. If a student is absent for a genuine reason the faculty concern will conduct an alternative test. The College will supply papers and help the depts. to make copies of the unit test question papers. CIA Marks will be based on tests and assignments. The Principal is requested to place this resolution in the Academic council and Exam reformation committee.
2. Resolved to increase the internal marks from 25 to 30 for each paper both for UG and PG programs. This resolution is placed for approval on basis of the review of students' performance in the last three years. The increase in marks for CIA will create more seriousness among students in the regular study. The UGC permits 50:50 ratio for CIA and semester end exams. The principal is requested to place before the AC for approval.
3. Resolved that the Dept. of Commerce (Finance) Will include internship in the end of second and fourth semester for UG students and in the second semester for PG students. Before going for internships students concern will inform the name of the company/office/MSME/NGO/GO/ Professional to the HoD. He/she will submit a 15-page report about his/her learning experience. Normally the kind of experiential learning will be for a period of 20 days. This kind of learning is insisted by UGC and NAAC. The principal is requested to place before the AC for approval.
4. Resolved that the dept. of Commerce (Finance) will offer Value Added Courses (VACs) for all students in the dept. Each VAC will be for 30 hrs., minimum. It will be offered after regular hours of teaching. After due approval, the Dept. will invite training bodies/ individuals to conduct courses. It is resolved to offer at least two courses per semester. One faculty will be in charge of 30-40 students. A fee will be collected by the College. Popular courses will be repeated in a semester. It is resolved to offer the following courses
   1. Stock Market Operations and Buyers Guidance 2. Mutual Fund Guidance for First time Investors

   All the courses will be completed before 20th April 2020.
5. Resolved that the Dept. of Commerce (Finance) will offer additional papers for high achievers, one in the fifth semester and one in the sixth semester for UG students; one in 3rd semester and one in 4th semester for PG students; These students are called as advanced learners- who have secured 60% overall in the preceding semesters and with no arrears. The syllabus and text and reference books will be prescribed by BoS concern and students will not pay additional fee except exam fee.
6. Resolved to enroll all students in MOOC –in any one of these portals,SWAYAM, COURSERA and edX. A student should complete at least three courses during the program- during 3/2 years as the case may be. This is a pre-condition for the award of degree.

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22/02/2020
Jeevus Sanjit

22/02/2020

20UCF101-Financial Accounting

Unit I- Title was changed as financial accounting -I.BRS, Trail balance and Accounting standard included

Unit II -Insurance policy method included in depreciation and single entry moved to third unit. Third and fourth unit was removed fully. Instead of that hire purchase and installment included. Unit -V Fire insurance claim was removed

20UCF1A1- Business Economics

Unit I – Introduction to Economics, Wealth welfare and scarcity views in economics- principles of economics-Role of observation and theory in economics –Role of assumptions –Role of Economic Models –Objectives of Business economics-Scope of Business economics are included.

Unit II – Reason for downward slope of demand curve, changes in demand, demand forecasting, and types of demand forecasting.

Unit III – Assumptions, Characteristics of Indifference Curve, Indifference Map, Marginal rate of Substitution, Budget Line are included.

20UCF203 – Financial Accounting II

Unit V - Inflation a/c (theory) is added

20UCF204 – Business Management

Unit IV and V are clubbed and In unit V Business Ethics –Meaning and Definition –Need and Importance –Principles of Business Ethics – Concepts and types of Business Ethics - Business Ethics and Social Responsibility –Role of Ethics in Business are added .

20UCF306 - Commercial Law

Unit V – Subheadings of Sale of goods act added - The carriage of goods act-Carriage of goods by land-carriage by sea- Carriage by air, Limited liability Partnership act are included.

20UCF307 – Banking law and practice

Unit II-Importance of customer relations, KYC norms, Customer grievance and redressel, ombudsman functions, powers and duties are included.

Unit IV -Advances and Banking sector reforms, Duties and protection of paying banker and collecting banker, concept negligence are added .

Unit V -ECS, E-Money, Electronic purse, impact of IT on banks, payment banks-wallet are included.

20UCF308 Principles of Marketing

In Unit V Recent trends in Marketing –E-Marketing –Basics of Marketing research and marketing information system are added.

20UCF3A4 -Business Mathematics

Unit III –Order of Matrix, Types of Matrix, Matrix Operations, Scalar Multiplication, Transpose, Minor and Cofactor, Standard Forms

20UCF3N1- NME -Financial Services

Financial markets renamed as financial services. III,IV and V Unit was removed. Instead of that Merchant banking, Factoring and venture capital are included for respective units.

20UCF409 –Corporate accounting II

Purchase consideration-Types and Absorption of Companies- Accounting for Reconstruction of Companies- Internal (Excluding preparation of scheme)

Inflation accounting – classifications- Simple problems -Human resource accounting

20UCF411- Income tax Law and Practice

There is no change in contents but the topics are arranged in order wise.

20UCF412 – Principle of Auditing

Unit I- Auditing standards are included In Unit III - EDP Audit is included.

20UCF4A5 -Business Statistics:

Unit III - - Difference between Correlation and Regression, Regression Equations, Regression Lines X on Y and Y on X.

Unit V – Components, Seasonal Fluctuations, Principles of sampling, Meaning, Methods.

20UCF3N1- NME – Online Trading.

Unit IV-Investor protection; Factors affecting investors, measures, SEBI, Guidelines, Recent guidelines are included.

20UCF513 – Cost accounting

UNIT V-Joint product, By product and Contract costing included

20UCF514 – Principles of Insurance

Unit I – Insurance providers are included

Unit II – Annuities, Calculation of premium, Policy conditions are included

Unit III- Reinsurance, Double Insurance, Health insurance, Mediclaim Policy are included

Unit IV - Marine Policy conditions, Premium calculation, Clauses in Marine Insurance are included.

Unit V – Selection of Risk, Measurement of risk, Insurance Intermediaries, Present state of Insurance Industry in India, careers of Insurance Industry are included. Reforms of Insurance sector were removed.

20UCF517- Goods and Service Taxes. taxes

The paper title was changed as Goods and Service Taxes instead of Indirect Taxes

20UCF5E1 – Financial Management

Unit I - Finance meaning, Sources of Finance, Significance of Financial Management were included. In Unit III - Indifference Point of EBIT was included.

20UCF5S1 –Fundamentals of Entrepreneurship

In Unit II Start ups and Incubators were added.

In Unit V Government Scheme was added.

20UCF619-Management Accounting:

Unit II - Reconstruction of Profit and Loss A/C, Reconstruction of Balance sheet.

Unit III - Meaning and Definition, Computation of Changes in Working Capital, Calculation of Funds From Operations, Preparation of Funds Flow Statement, - Cash Flow Analysis (New format)(AS-03), Meaning and Definition, Computation of Cash From Operations, Preparation of Cash Flow Statement.

20UCF513 – Human resource management

Unit I-Nature and scope of HRM, differences between personnel management and HRM, Environment of HRM are included in Third unit fully removed instead of that Training content, wage and salary administration content were included.

UNIT IV- Labor relation, Workers participation, conciliation, Industrial disputed and settlements, safety measurements were included.

20UCF6E3 – Investment Management

Unit I - Types of Investor was included.

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Recommended

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