

**PG AND RESEARCH DEPARTMENT OF COMMERCE  
NALLAMUTHU GOUNDER MAHALINGAM COLLEGE**

**POLLACHI – 642 001**

12<sup>th</sup> Board of Studies Meeting in the PG Department of  
Commerce

Date & Time: 22.05.2021 / 10.00 am

**Agenda**

BOS / B. Com-12.1		Welcome address and Opening Remarks by Chairman, Board of studies in the PG Department of Commerce
BOS / B. Com-12.2		Confirmation of the Minutes of the 11 <sup>th</sup> / Previous meeting of Board of studies in the PG Department of Commerce held on 22.02.2020 / 10.00 am and Action taken report of 11 <sup>th</sup> meeting of Board of studies
BOS / B.Com-12.3	:	12.3.1 Syllabus of I B.Com under Regulation 2021
		12.3.2 Syllabus of II B.Com under Regulation 2021
		12.3.3 Syllabus of III B.Com under Regulation 2021
		Any other Discussions if any
BOS / B.Com-12.4	:	Suggestion given by BOS Members
BOS / B.Com-12.5	:	Any other items

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

The 12<sup>th</sup> Meeting of the Board of studies of the PG and Research Department of Commerce was held on 22.05.2021 at 10.00 a.m. through Online Mode.

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	
Mr.K.Harishankar	
Ms.P.V.Nandhini	
Dr.G.Gnanaselvi	
Ms.T.Manjula	
Ms.P.Karthika	
Ms.S.Mahalakshmi	
Ms.P.Anitha	
Dr.N.Bagyalakshmi	
Ms.G.Nithya	
Ms.S.Kaleeswari	
Dr.N.Giri	
Ms.R.Kalaiselvi	
Ms.D.Ahila	
Ms.S.Saranya	
Ms.V.Ruba	
Ms.K.SabeenaFarveen	

	Dr.P.Chellasamy Professor, Department of Commerce Bharathiar University, Coimbatore- 641 046	University Nominee
	Dr. Allouis Edward Dean Commerce and Management Director IQAC Kristu Jayanthi College, Bengaluru Mob.No:94499 87689	Academic Experts
	CA .R.Natarajan I C, ASD Puram.Mahalingapuram Pollachi- 642002 Mob.No:96552 45020	Industrial Expert
	Ms. M. Devipriya Assistant Professor and Head Department of Commerce (SF) Sri GVG College for Women, Udumalpet Mob.No: 9790334474	Alumnus nominated by Principal / HoD
	Mr. Kannan (PG) M.Com II Year Mob. No: 94884 41800 Ms. Pavithra (UG) B.Com II Year Mob. No: 75919 94054	Student Members

22/5/2011

HOD

*[Signature]*

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D.

Associate Professor & Head

PG and Research Department of Commerce  
NGM College, Pollachi - 642 001.

CDC Co-Ordinator

*[Signature]*

**K. SRINIVASAN, M.C.A.,**  
Co-ordinator

Curriculum Development Cell (CDC)  
NGM College (Autonomous)  
Pollachi - 642 001.

COE

*[Signature]*

PRINCIPAL

*[Signature]*

Dr. R. MUTHUKUMARAN M.A., M.Phil., B.Ed., Ph.D.,  
Principal  
Nallamuthu Gounder Mahalingam College,  
Pollachi - 642 001.

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

BOS/B.COM 12.1 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 12th Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BOS/B.COM 12.2 The minutes of the PREVIOUS BOS MEETING NO 11. Board of Studies meeting held on 22<sup>nd</sup> Feb 2020 were communicated to the members. The comments received have been incorporated and placed for confirmation. The same was approved by the 27<sup>th</sup> Academic Council.

Action Taken Report (Enclosed in Annexure 1)

#### Annexure 1

S.No	Suggestion given by expert members	Action taken
1	Add Minimum two Value Added Courses i.e. Tally ERP 9 and Financial Markets and Emerging Business Models to B.Com(Self-Financing)	Implemented
2	CIA Components -Mark Allocation - for Int: 30 & for Ext: 70	Implemented
3	Introduce Principles of Management, Human Resource Management, Fundamentals of Marketing (NME) and Goods and Services Tax Accounting	Implemented
4	Eliminate Business Management and Practice, International Trade and Investment Management (NME)	Implemented
5	Minor changes in the following Papers: Financial Accounting, Higher Financial Accounting, Commercial Law, Corporate Accounting, Higher Corporate Accounting, Income Tax and Management Accounting	Implemented



BOS/B.COM 12.3

BOS/B.COM 12.3.1

I B.COM (I & II SEMESTER)

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
II	21UCO204	Commercial Law	Limited Liability Partnership Act 2008, Salient Features of LLP, Difference between LLP and Partnership, Merits and demerits.

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

SEM.NO	Subject Code	Paper Title
I	21UCO101	Financial Accounting
	21UCO102	Banking and Insurance
II	21UCO203	Higher Financial Accounting

The following courses were revised with major / minor modifications.

- Included "**Banking and Insurance**" in the first semester instead of "Principles of Management"
- Online Course (Optional) MOOC/NPTEL/SWAYAM Course have been introduced to get additional grade along with their existing credit points.

BOS/B.COM 12.3.2

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.No	Subject Code	Paper Title	New Contents were added
III	21UCO307	Company Law and Secretarial Practice	Board of Directors, Appointment, Qualification, Powers and Duties and Liabilities of Directors
III	21UCO3N1	Practical Banking	Digital Account -Features
III	21UMA3A3	Cost and Management Accounting	Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.

III	21UBC3A3	Accountancy for Decision making	Material Budget & Sales Budget, Fund Flow Statement-Procedures for preparing Fund Flow Statement
IV	21UCO410	Human Resource Management	Occupational hazards & Diseases. Causes of Industrial Accidents
IV	21UCO4E12	Modern Marketing	Brand, Advantages and Disadvantages- Kinds of Brands
IV	21UCS4A4	Accountancy for Decision making	Material Budget and Sales Budget, Fund Flow Statement-Procedures for preparing Fund Flow Statement

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

SEM.NO	Subject Code	Paper Title
III	21UCO305	Corporate Accounting
	21UCO306	Income Tax
	21UCO308	Principles of Management
	21UMA3A3	Financial Accounting
IV	21UCO409	Higher Corporate Accounting
	21UCO411	Indirect Taxation

The following courses were revised with major / minor modifications.

- Included "**Principles of Management**" in the third semester instead of "Modern Marketing"
- Core Electives I -**Financial Services / Modern Marketing** have been introduced.
- Value Added Course – **Tally ERP 9 and Stock Market Operations** have been introduced in the Fifth and Sixth Semester respectively.

**New Courses Added:**

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

**SEMESTER-IV**

21UCO4E11- **Financial Services**

### BOS/COM 12.3.3

#### III BCOM COMMERCE (V&VI SEMESTER)

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

SEM.NO	Subject Code	Paper Title	New Contents were added
VI	21UCO618	E-Commerce and Information Security	B2B-C2B-C2C-B2E-G2B, Advantages and disadvantages of Mobile commerce, Debit Cards, Credit Cards, E-Wallets, Micro Payments, Electronic Fund Transfer, Peer to Peer Payment.
	21UCO6S21	Commerce for Competitive Exams	Classification of E-Banking Services, Mutual Funds

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

SEM.NO	Subject Code	Paper Title
V	21UCO512	Cost Accounting
	21UCO513	Auditing Principles and Practice
	21UCO515	Retail Management
	21UCO516	Institutional Training
VI	21UCO617	Management Accounting
	21UCO619	Entrepreneurial Development

The following courses were revised with **major / minor modifications**.

**a) 21UCO514-Business Communication and Commerce Practical**

Business Communication and Commerce practical were merged as a single paper and included under "Skill Enhanced Course"

**b) Core Elective -II – Financial Management / Service Marketing and Customer Relationship Marketing** have been introduced.

c) Advanced Learner Course (Optional) -Self Study Paper – **Introduction to Foreign Trade** has been introduced.

d) **Goods and Services Tax Accounting** paper has been removed.

- e) "Entrepreneurial Development" has been removed from V Semester and included in VI Semester due to the introduction of Core Electives II
- f) "Case Analysis" Comes under the heading of "Skill Enhanced Course"
- g) Purchase and Sales voucher entries in GST have been added in Practical exercise of **Programming Laboratory in Accounting Package**.
- h) **Core Elective III – Financial Markets/ Business Ethics** have been introduced in the sixth semester.
- i) **Advanced Learner Course II (Optional) - Self Study- "Export Trade Procedures"** has been introduced in the sixth semester.
- j) Under **Skill Based Elective II – "Introduction to Research"** has been introduced.
- k) **Case Analysis and Programming Laboratory – Accounting Package:** Distribution of Marks have been changed from 50 to 100 (Int:40 and Ext:60)

#### **New Course Added:**

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

SEM.NO	Subject Code	Paper Title
V	21UCO5AL1	Introduction to Foreign Trade
	21UCO5E21	Financial Management
VI	21UCO6E31	Financial Markets
	21UCO6AL2	Export Trade Procedures

#### **B.COM -COMMERCE**

These changes have been made effect for the students admitted in 2021 with Semester I, II, III, IV, V and VI accordingly.

#### **BOS/COM 12.4 SUGGESTIONS GIVEN BY THE BOS MEMBERS:**

12.4.1 : Tutorials should be made mandatory for each subject. Tutorials should be handled by faculties other than faculties delivering regular lectures.

12.4.2 : Hands on Training should be given to the students to understand the concepts easily.



## 12.5- Any other Item

12.5.1 Program objectives and Program specific outcomes have been modified as per the suggestions given by subject experts and University Nominee.

12.5.2 Ratification of syllabus for the regulation (2019-2022) and (2020-2023) were being made to the following courses in the modified contents:

Subject Code	Course Title removed	Course Title Introduced
19UCO 516 &20UCO516	<b>Business Communication and Commerce Practical</b>	<b>Business Communication</b>
19UCO518 &20UCO518	<b>Goods and Services Tax Accounting</b>	<b>Commerce Practical</b>

Reason for the above said modification is due to the introduction of Value-added Course in association with "MSME" in which the said contents were available and it is recommended by External subject experts and Student Alumni.

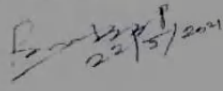
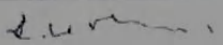
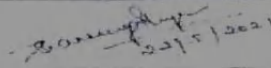
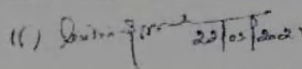
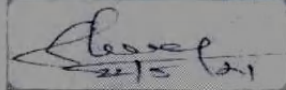
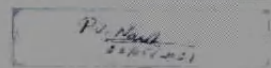
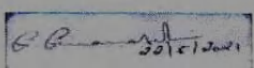
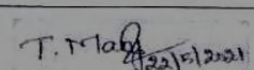
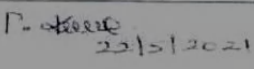
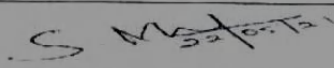
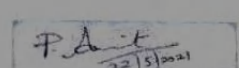
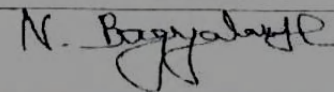
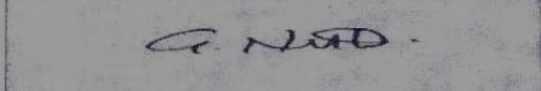
➤ BUSINESS MATHEMATICS - 20UCO3A4- UNIT 1 & 5 have been changed. Reason for the above said modification is due to the Operation Research contents were included in Business Mathematics and it is learned a separate paper as Operation Research in Post Graduate Commerce.

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 First Year B.Com under Regulation 12.3.1
- b) The syllabus of Second Year B.Com under Regulation 12.3.2
- c) The syllabus of Third Year B.Com under Regulation 12.3.3

**Members Present:**

<b>Chairman</b>	
Dr. P. Brundha Head & Associate Professor, PG and Research Department of Commerce NallamuthuGounder Mahalingam College. Pollachi	 22/5/2021
<b>Internal Members</b>	
<<NAME>> , <<DESIGNATION>>	Sign
Dr.R.Manikandan. Associate Professor	 22.05.2021
Dr.S.Shanmugapriya, Associate Professor	 22/5/2021
Dr. M.Chithiraiselvan, Associate Professor	 22/5/2021
Mr.K.Harishankar. Assistant Professor	 22/5/21
Ms.P.V.Nandhini, Assistant Professor	 22/5/2021
Dr.G.Gnanaselvi, Assistant Professor	 22/5/2021
Ms.T.Manjula, Assistant Professor	 22/5/2021
Ms.P.Karthika, Assistant Professor	 22/5/2021
Ms.S.Mahalakshmi, Assistant Professor	 22/5/2021
Ms.P.Anitha, Assistant Professor	 22/5/2021
Dr.N.Bagyalakshmi, Head &Associate Professor [SF]	
Ms.G.Nithya, Assistant Professor	 G. NITHYA

Ms.S.Kaleeswari, Assistant Professor	
Dr.N.Giri, Assistant Professor	N. Giri
Ms.R.Kalaiselvi, Assistant Professor	
Ms.D.Ahila, Assistant Professor	Ahila P
Ms.S.Saranya, Assistant Professor	
Ms.V.Ruba, Assistant Professor	
Ms.K.SabeenaFarveen, Assistant Professor	
<b>University Nominee</b>	
Dr.P.Chellasamy Professor, Department of Commerce Bharathiar University, Coimbatore- 641 046	
<b>Academic Experts</b>	
Dr. Allousis Edward Dean Commerce and Management Director IQAC Kristu Jayanthi College, Bengaluru Mob.No:94499 87689	
<b>Industrial Experts</b>	
CA .R.Natarajan I C Asd Puram Mahalingapuram Pollachi- 642002 Mob.No:96552 43020	Sign
<b>Alumnus nominated by Principal / HoD</b>	
Ms. M. Devipriya	

Assistant Professor and Head Department of Commerce (SF) Sri GVG College for Women, Udumalpet Mob.No: 9790334474	M.D.K.
<b>Student Members</b>	
Mr. Kannan (PG) M.Com II Year Mob. No: 94884 41800 Ms. Pavithra (UG) B.Com II Year Mob. No: 75919 94054	Kannan 22/05/21 Pavithra - S 25/05/2021



**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:2021
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21UCO101	Core - I : Financial Accounting	✓	✓	✓	✓	Evaluate conceptual knowledge of the financial accounting
21UCO102	Core - II : Banking and Insurance	✓	✓	✓	✓	Understand the importance and roles of banks and insurance in India.
21UCO1A1	Allied - I : Business Economics	✓	✓	✓	✓	Effective Decision making
21UCO2A2	Allied - II : Business Application Software and Internet	✓	✓	✓	✓	Enhancing knowledge in Computer field
21UCO2A3	Allied Lab - II : Programming Lab in Business Application Software and Internet	✓	✓	✓	✓	Enhancing knowledge in Computer field
21EVS201	Environmental Studies	✓	✓	✓	✓	Educate Environmental needs
21UCO305	Core - V : Corporate Accounting	✓	✓	✓	✓	Appraise the skills in Company accounts
21UCO306	Core - VI : Income Tax	✓	✓	✓	✓	Educate Tax laws
21UCO307	Core - VII : Company Law and Secretarial Practice	✓	✓	✓	✓	Understanding the Law relating to Companies Act 2013
21UCO308	Core - VIII : Principles of Management	✓	✓	✓	✓	Application of knowledge in Management area

21UCO3A4	Allied - III : Business Mathematics	✓	✓	✓	✓	Applying Knowledge in Mathematics
21UCO3N1 / 21UCO3N2	Non Major Elective - I : / Practical Banking/ Fundamentals of Accounting	✓	✓	✓	✓	Enhancing Practical knowledge in Banking area / Applying the knowledge in Fundamental Accounts.
21VAD304	Department Specific Value Added Course –Tally ERP 9	✓	✓	✓	✓	Application of knowledge in tally
21UCO409	Core - IX : Higher Corporate Accounting	✓	✓	✓	✓	Enhancing knowledge in Company Accounts
21UCO410	Core - X : Human Resource Management	✓	✓	✓	✓	Enhancing Knowledge in Human resources
21UCO411	Core - XI : Indirect Taxation	✓	✓	✓	✓	Educate the rules and regulation of Indirect taxation.
21UCO4E1 1 21UCO4E1 2	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.
21UCO4A5	Allied - IV : Statistical Methods	✓	✓	✓	✓	Application of knowledge in Statistics
21UCO4N3 / 21UCO4N4	Non-Major Elective – Consumer Affairs/ Fundamentals of Marketing	✓	✓	✓	✓	Educate the Concepts of Consumer Affairs Concepts of Marketing Management
21VAD404	Department Specific Value Added Course- Stock Market operations	✓	✓	✓	✓	Enhancing Knowledge in stock market.
21UCO512	Core - XII : Cost Accounting	✓	✓	✓	✓	Learning of Cost concepts in Business environment
21UCO513	Core –XIII : Auditing Principles and Practice	✓	✓	✓	✓	Providing Auditing concepts and practices
21UCO514	Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical	✓	✓	✓	✓	Improve Business correspondence and communicative skills

21UCO515	Core - XV : Retail Management	✓	✓	✓	✓	Giving knowledge in effective Retail Business
21UCO516	Core - XVI : Institutional Training	✓	✓	✓	✓	Apply the Academic and career goal
21UCO5E2 1 / 21UCO5E2 2 /	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
21UCO5AL 1	Advanced Learner Course - I - (Optional) - Self Study : Introduction to Foreign Trade	✓	✓	✓	✓	Knowledge in Foreign Trade
21UCO5S1 1 / 21UCO5S1 2	Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion	✓	✓	✓	✓	Giving Knowledge of IPR in India/ Enriching the concepts in advertisement and promotion
21UCO617	Core - XVII : Management Accounting	✓	✓	✓	✓	Develop the knowledge in Management Accounting
21UCO618	Core - XVIII : E-Commerce and Information Security	✓	✓	✓	✓	Enhancing knowledge in E-Commerce
21UCO619	Core - XIX Entrepreneurial Development	✓	✓	✓	✓	Empower the knowledge of Entrepreneurship
21UCO620	Core - XX : Skill Enhanced Course–Case Analysis	✓	✓	✓	✓	Study about practical aspects
21UCO621	Core - XXI : Programming Laboratory-Accounting Package TALLY ERP 9 with GST	✓	✓	✓	✓	Application of knowledge in tally
21UCO6E3 1 / 21UCO6E3 2 /	Core Elective - III : / Financial Markets Core Elective - III : / Business Ethics	✓	✓	✓	✓	Knowledge in Financial Markets/ Theories of Ethics in business
21UCO6AL 2	Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedure	✓	✓	✓	✓	Knowledge in Trade Procedures



21UCO6S2 1/ 21UCO6S2 2	Skill Based Elective - II : / Commerce for competitive exams/ Skill Based Elective -II Introduction to Research	✓	✓	✓	✓	Enriching knowledge for Competitive exams
21UMA3A3	Cost and Management Accounting	✓	✓	✓	✓	Empower the knowledge in Concepts of Cost and Management Accounts
21UBC3A3	Accountancy for Decision making	✓	✓	✓	✓	Impart Knowledge of accounting in decision making
21UCS4A4	Accountancy for Decision making	✓	✓	✓	✓	Impart Knowledge of accounting in decision making
21UMA3A3	Financial Accounting	✓	✓	✓	✓	Evaluate conceptual knowledge of the financial accounting

HOD

*Dr. P. Bruntha*  
22/5/2021

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

PRINCIPAL



**Dr. R. MUTHUKUMARAN** M.A., M.Phil., B.Ed., Ph.D.,  
Principal  
Nallamuthu Gounder Mahalingam College,  
Pollachi - 642 001.



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:2021-2022	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	
		EM	EN	SD		
21UCO101	Core - I : Financial Accounting	Yes	Yes	Yes	Final Accounts of Sole Trader, Depreciation, Branch Accounts Hire Purchase and Instalment and Royalty Accounting	
21UCO102	Core - II : Banking and Insurance	Yes	Yes	Yes	Banking System, Negotiable Instruments, Types of Insurance	
21UCO1A1	Allied - I : Business Economics	Yes	Yes	Yes	Law of Demand, Production and Cost function, Pricing Policies	
21UCO203	Core - III : Higher Financial Accounting	Yes	Yes	Yes	Admission, Retirement, Insolvency, Dissolution of Partnership and Joint Venture Account	
21UCO204	Core - IV : Commercial Law	Yes	Yes	Yes	Indian Contract Act, Consideration, Performance of Contract, Contract of	

					Indemnity, Guarantee and Agency.
21UCO2A2	Allied - II : Business Application Software and Internet	Yes	Yes	Yes	Word, PowerPoint, Excel, Access and World wide web HTML
21UCO2A3	Allied Lab - II : Programming Lab in Business Application Software and Internet	Yes	Yes	Yes	Word, PowerPoint, Excel, Access and World wide web HTML
21UCO305	Core - V : Corporate Accounting	Yes	Yes	Yes	Types of Shares and Debentures. Financial Statement of Companies
21UCO306	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.
21UCO307	Core - VII : Company Law and Secretarial Practice	Yes	Yes	Yes	Memorandum and Articles, Directors, Prospectus, Meeting and Winding up
21UCO308	Core - VIII : Principles of Management	Yes	Yes	Yes	Planning, Organizing, Staffing, Leadership, Business Ethics
21UCO3A4	Allied - III : Business Mathematics	Yes	Yes	No	Series, Matrices, Variables, Integration, Linear Programming Problem
21UCO3N1 / 21UCO3N2	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

21VAD304	Department Specific Value Added Course – Tally ERP 9	Yes	Yes	Yes	Company creation, Voucher entries, Inventory Information, Cost Centre and Cost Categories.
21UCO409	Core - IX : Higher Corporate Accounting	Yes	Yes	Yes	Amalgamation, Absorption, Reconstruction, Insurance and Banking Accounts
21UCO410	Core - X : Human Resource Management	Yes	Yes	Yes	Acquisition of Human Resources, Training and Development, Performance Appraisal and Employee Relations
21UCO411	Core - XI : Indirect Taxation	Yes	Yes	Yes	Customs Law, Goods and Services Tax, Registration and Filing of Returns. SGST, CGST, IGST and Concept of Supply
21UCO4E11 21UCO4E12	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
21UCO4A5	Allied - IV : Statistical Methods	Yes	Yes	Yes	Dispersion, Skewness, Correlation, Index Numbers, Analysis of Time Series and Business Forecasting.
21UCO4N3 / 21UCO4N4	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

21VAD404	Department Specific Value Added Course- Stock Market operations	Yes	Yes	Yes	Capital Market, Primary and Secondary Market, Derivatives, Stock Exchanges in India.
21UCO512	Core - XII : Cost Accounting	Yes	Yes	Yes	Material Cost, Labour and Overheads and Process Costing
21UCO513	Core –XIII : Auditing Principles and Practice	Yes	Yes	Yes	Internal Check, Internal Audit, Verification and Valuation , Audit of Computerized Accounts.
21UCO514	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
21UCO515	Core - XV : Retail Management	Yes	Yes	Yes	Retail Strategy, Managing Retail Store, Emerging trends in Retailing and Careers in Retailing.
21UCO516	Core - XVI : Institutional Training	Yes	Yes	Yes	Develop field Knowledge and integrate work place knowledge.
21UCO5E21 / 21UCO5E22 /	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



21UCO5AL1	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
21UCO5S11 / 21UCO5S12	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
21UCO617	Core - XVII : Management Accounting	Yes	Yes	Yes	Ratio Analysis, Fund Flow and Cash Flow Statement, Budgetary Control, and Marginal Cost Techniques
21UCO618	Core - XVIII : E-Commerce and Information Security	Yes	Yes	Yes	Electronic Payment System, Components of Communications Systems and Authentication
21UCO619	Core XIX Entrepreneurial Development	Yes	Yes	Yes	Project Identification and Appraisal, Institutions assisting Entrepreneurs, Women and Social Responsibility, Government Policy.
21UCO620	Core - XX : Skill Enhanced Course- Case Analysis	Yes	Yes	Yes	Case Studies in Marketing Management, HRM, Financial Management and Costing
21UCO621	Core - XXI : Programming Laboratory-Accounting Package TALLY ERP 9 with GST	Yes	Yes	Yes	Company creation, Voucher entries, Inventory Information, Cost Centre and Cost Categories, Purchase and Sales voucher entries in GST

21UCO6E31 / 21UCO6E32 /	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
21UCO6AL2	Advanced Learner Course - II (Optional) - Self Study: Export Trade Procedures	Yes	Yes	Yes	Foreign Trade Policy, Export Registration Procedures, Export Packaging and Export Documentation
21UCO6S21 / 21UCO6S22	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
21UE01A1	Business Accounting	Yes	Yes	Yes	Final Accounts, - Depreciation, Cost and Management Accounting
21UMA3A3	Cost and Management Accounting	Yes	Yes	Yes	Material Cost, Labour Cost and Overheads, Fund Flow and Cash Flow Analysis and Ratios in Management Accounting.

21UBC3A3	Accountancy for Decision making	Yes	Yes	Yes	Methods of Book Keeping, Subsidiary Books and Final Accounts, Cost and Management Accounting.
21UCS4A4	Accountancy for Decision making	Yes	Yes	Yes	Methods of Book Keeping, Subsidiary Books and Final Accounts, Cost and Management Accounting.
21UMA3A3	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 2021**

<<B.COM>>							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
							Subject Expert / Course Teacher / Alumini Opinion
	21UCO204	Commercial Law	Unit-4	10%	-	Limited Liability Partnership act 2008, Salient Features of LLP, Difference between LLP and Partnership, Merits and demerits.	Course Teacher
	21UCO306	Income Tax	-	-	-	-	
	21UCO307	Company Law and Secretarial Practice	Unit-3	10%	-	Board of Directors, Appointment, Qualification, Powers and Duties, Liabilities of Directors	Course Teacher And Academic Expert
	21UCO3N1	Practical Banking	Unit-2	5%	-	Digital Account	Course Teacher
	21UCO3N2	Fundamentals of Accounting	-	-	-	-	



21UCO410	Human Resource Management	Unit-5	5%	-	Occupational hazards & Diseases. Causes of industrial accidents.	Course Teacher
21UCO411	Indirect Taxation	-	-	-	-	
21UCO4E11	Financial Services		100%			Course Teacher
21UCO4E12	Modern Marketing	Unit -4	5%	-	Brand- Advantages and disadvantages- Kinds of brands.	Course Teacher
21UCO4N3	Consumer Affairs	-	-	-	-	-
21UCO4N4	Fundamentals of Marketing	-	-	-	-	-
21VAD404	Stock Market Operations		100%			Course Teacher
21UCO514	Business Communication and Commerce Practical	Unit-5	20%	-	Business communication and commerce practical (two paper merged in to one paper)	Subject Expert
21UCO5E21	Financial Management		100%			Course Teacher
21UCO5E22	Service Marketing and Customer Relationship Marketing	-	-	-	-	-
21UCO5AL1 (OPTIONAL)	Introduction to Foreign Trade		100%			Course Teacher

21UCO618	E-Commerce and Information Security	Unit -1	15%	Nil	Meaning – Origin B2B – B2C – C2B – C2C –B2E - G2B	Subject Expert	
		Unit -2			Nil	Meaning – Advantages of Mobile Commerce	Subject Expert
		Unit -3			Nil	Debit Cards – Charge Cards- Smart Cards - Electronic Funds Transfer (EFT) – E- Wallets – Micro Payment – Peer to Peer Payments.	Subject Expert
21UCO6E31	Financial Markets		100%			Course Teacher	
21UCO6E32	Business Ethics	-	-	-	----	--	
21UCO6S21	Commerce for Competitive Exams	Unit -1	5%	Nil	Classification of E- Banking Services.	Subject Expert	
		Unit -2			Nil	Mutual Funds	Subject Expert
21UCO6AL2	Export Trade Procedures		100%			Course Teacher	
21UCO6S22	Introduction to Research		100%			Course Teacher	

21UMA3A3	Cost and Management Accounting	Unit- 3	10%	Nil	Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	Subject Expert
21UBC3A3	Accountancy for Decision Making	Unit-4	5%	Nil	Material Budget and Sales Budget	Subject Expert
		Unit-5	10%	Nil	Fund flow Statement- Procedures for preparing Fund Flow statement	Subject Expert
21UCS4A4	Accountancy for Decision Making	Unit-4	5%	Nil	Material Budget & Sales Budget	Subject Expert
		Unit-5	10%	Nil	Fund flow Statement- Procedures for preparing Fund Flow statement	Subject Expert

### New Paper Introduced


S.No	Semester	Paper Code	Paper Title
1	IV	21UCO4E11	Financial Services (Core Elective-I)
2	IV	21VAD404	Stock Market Operations
3	V	21UCO5E21	Financial Management (Core Elective-II)
4	V	21UCO5AL1	Introduction to Foreign Trade
5	VI	21UCO6E31	Financial Markets (Core Elective- III)
6	VI	21UCO6AL2	Export Trade Procedures
7	VI	21UCO6S22	Introduction to Research

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