

DEPARTMENT OF B.COM (FINANCE)
NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
POLLACHI – 642001


**12th Board of Studies Meeting in the Department of
B.Com(Finance)**

Date : 22.05.2021

Time:10.00A.M

AGENDA

BoS / B.Com(Finance) 12.1	:	Welcome address and Opening Remarks by Chairman, Board of studies in the department of B.Com(Finance)
BoS B.Com(Finance) 12.2	:	Confirmation of the Minutes of the 11 th / Previous meeting of Board of studies in the department of B.Com(Finance) held on 22.2.2020 and Action taken report of 11 th meeting of Board of studies.
BoS / B.Com(Finance) 12.3	:	12.3.1 Syllabus of I B.Com(Finance) under Regulation 2021- 22
		12.3.2 Syllabus of II B.Com(Finance) under Regulation 2020 - 21
		12.3.3 Syllabus of III B.Com(Finance) under Regulation 2019 - 20
		Any other Discussions if any
BoS / B.Com(Finance) 12.4	:	Suggestion given by BOS Members
BoS / B.Com(Finance) 12.5	:	Any other items


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D. NET
Associate Professor & Head
Department of Commerce (Finance)
N. G. M. College, Pollachi - 642001


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MINUTES OF BOS MEETING

The 12th Meeting of the Board of studies of the department of B.Com(Finance) was held on 22.5.2021 at 10.00 a.m. in the department of B.Com(Finance) ,Nallamuthu Gounder Mahalingam College, 90 – Palghat Road, Pollachi – 642 001.

1. The following members were present:

2.	Dr.G.Akilandeswari Head – Department of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	Chairman
3.	Ms. R. Amsaveni Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	Internal Members
4.	Ms. S. Kokilavizhi Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
5.	Ms. E. Renuga Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
6.	Ms.D.Divya Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	

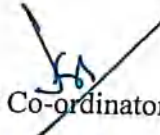

Dr. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


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7.	Dr.A. Vijayakumar Associate Professor & Head Department of Commerce Erode Arts and Science College, Erode Ph: 9443840964	University Nominee
8.	Academic Auditor: Dr. P.Devi Assistant Professor in Commerce Thanthai Hans roever College , Perambalur Ph: 9865722085	Academic Experts
9.	Subject Expert: Dr. P. Kavitha Associate Professor in Commerce Cauvery College for Women, Trichy Ph: 8667090003.	
10.	Mr. T. Palanisamy Manager, Motilal oswal Financial Services Ltd., Udumalpet Ph: 9942425434.	Industrial Expert
11.	Mr. P. Balamurugan Assistant Professor in Commerce SNMV College of Arts & Science , Coimbatore Ph: 9944561925.	Alumnus
12.	Dr.P.Santhi Professor in Commerce Avinashilingam university, Coimbatore. Mobile No. 9442019368,	Special Invitee
13.	Ms.U.Anjanasrinidhi IIIB.Com(Finance)	Student Member


HoD

Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


CDC Co-ordinator

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


COE

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


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BoS/B.Com(Finance)12.1

Welcome Address and Opening Remarks by Chairman, Board of Studies in the Department of B.Com(Finance)

The Chairman, BoS of the department of B.Com(Finance) 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(Finance) 12.2

To Confirm the Minutes of 11th BOS Meeting Held on 22.2.2020. The minutes of the 11th Board of Studies meeting held on 22.2.2020. Were communicated to the members. The comments received have been incorporated and placed for confirmation. The same was approved by the 27th Academic council.

~ Action Taken Report (Enclosed in Annexure 1)

Annexure 1

S.No	Suggestion given by expert members	Action taken
1	To add Minimum two Value Added Courses	Implemented
2	To include Advanced Learner Course (ALC) as optional Subject as Extra credit	Implemented
3	Moderation – Decided only for external marks	Implemented
4	Meeting by Chairman for Evaluation Panel Members before valuation of scripts	Implemented
5	CIA Components updation	Implemented
6	Mark Allocation - for Int : 30 & for Ext : 70	Implemented



Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA, P.D., NET
Associate Professor
Department of Com.
N.G.M. College, Pollachi



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BoS/B.COM(FINANCE)12.3

BoS/ B.COM(FINANCE) 12.3.1

I B.COM(FINANCE) (I & II SEMESTER)

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

• **21UCF101 & Core – I : Financial Accounting I**

Some sub content were added such as

UNIT IV: Calculation of interest, Methods of computation profit, Complete Repossession-Partial Repossession-Installment purchase system.

UNIT V : Methods of recoupment:-Fixed Recoupment- Flexible Recoupment- Short workings Lapsed or written off .

• **21UCF203 & Core - III : Financial Accounting II**

Some sub content were added such as

UNIT II : Modes of Payment-Lump sum payment Method-Installment Payment Method- Annuity method - settlement of Accounts-Accounting treatment.

UNIT IV : Insolvency of Individual.– Preparation of Statement of Affairs and Deficiency Account- Limited Liability Partnership (Theory only)

Some sub content were removed such as

UNIT V: Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting

The following papers from B.COM (FINANCE) were accepted by the experts fully without further suggestions:

- **21UCF102 & Core - II: Financial Markets and Institutions**
- **21UCF1A1 & Allied - I : Business Economics**
- **21UCF204 & Core – IV : Business Management**
- **21UCF2A2 & Allied – II : Office Automation**
- **21UCF2A3 & Allied Lab - I :Office Automation**

The following courses were revised with major / minor modifications.

NIL

New Courses Added

NIL


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Dr. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.

BoS/ B.COM(FINANCE) 12.3.2

II B.COM (FINANCE) (III & IV SEMESTER)

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

- **21UCF308 & Core VIII Principles of Marketing**

Some sub content were added such as

UNIT III : Pricing strategies- Price setting - objectives, factors and methods, Price adopting policies, Initiating and responding to price changes.

- **21UCF3A4 & Allied – III Business Mathematics**

Some sub content were added such as

UNIT I : Present Value of an Immediate and Annuity due – Amount of an Immediate and Annuity due – Terms.

UNIT II : Definition and Notations- Cartesian Product.

UNIT III- Properties.

UNIT IV : Standard Function.

- **21UCF409 & Core - IX : Corporate Accounting II**

Some sub content were added such as

UNIT I: Amalgamation-Meaning-Types-Amalgamation in the nature of Merger-Amalgamation in the nature of purchase- lump sum method-Net asset method-Net payment method-Intrinsic Value Method.

Unit II: Internal reconstruction, Meaning-Reduction of share capital-Procedure for reducing share capital.

- **21UCF410 & Core - X : Company Law & Secretarial Practice**

Some sub content were added such as

UNIT III: Principles pertaining to prospectus under the company law

- **21UCF4A5 & Allied - IV : Business Statistics**

Some sub content have added such as

UNIT I - Definition - Methods and data types - Grouping table and analysis table.

UNIT II – Methods



DR. G. AKILANDESWARI,

M.Com., M.Phil., PGDCA., Ph.D., NET

Associate Professor & Head

Department of Commerce

NGM College, Pollachi



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Some sub content were removed such as

Unit V - Sampling – Meaning – Types – Principles of Sampling-Meaning-Methods - Sampling and Non sampling errors

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

- **21UCF305& Core – V : Corporate Accounting I**
- **21UCF306 & Core – VI : Commercial Law**
- **21UCF307 & Core VII : Banking Law and Practice**
- **21UCF3N1/21UCF3N2 & Non Major Elective - I : Financial Services / Financial Institutions and Management**
- **21UCF411 & Core - XI : Income Tax Law & Practice**
- **21UCF412 & Core - XII :Principles of Auditing**
- **21UCF4N1/21UCF4N2 & Non Major Elective - II : Online Trading / Financial Intermediaries**

The following courses were revised with major / minor modifications.

NIL

New Courses Added

NIL

BoS/B.COM(FINANCE) 12.3.3

III B.COM (FINANCE) (V & VI SEMESTER)

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

- **21UCF513 & Skill Enhanced Course Core - XIII : Cost accounting**
Some sub content were added such as

UNIT II : FIFO

Some sub content was removed such as

UNIT V: Contract costing

- **21UCF514 & Core - XIV : Principles of Insurance**

Few sub content have added such as

UNIT II: Group Insurance – Meaning-Types



Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA, Ph.D. (MEd)
Associate Professor & Head
Department of Commerce
NGM College, Pollachi



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• **21UCF517 & Core - XVII :Goods and Service Taxes**

Some sub content were added such as

UNIT I : Objectives and basic scheme of GST - Benefits of implementing GST – Constitutional amendments.

UNIT II : Rationale for GST- GST counsel- GST Network-state compensation Mechanism- Registration of Dealers – Rates of GST- Procedure and Levy Under GST- Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration – Exempted goods and services.

UNIT III : Taxable event – Supply of goods and services- within state and Export- Valuation for GST – valuation rules, Taxability of expenses - Exemption from GST - Small supplies and composition scheme- classification of Goods and services.

Unit IV : Assessment and Returns-Furnishing details of outward supplies and inward supplies, First return – Claim of input tax credit – Annual return and final return – Assessment of tax and tax liability.

UNIT V :ITC under GST-Eligibility and conditions for taking input tax credit –ITC in case of capital goods – Set –off of input tax credit – restrictions in claiming ITC-ITC in special circumstance – Tax invoice – various types of invoices or supporting documents – Essential GST invoice details – invoicing under GST for supply of services

Some sub content was removed such as

UNIT I :Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes

UNIT II : Introduction and Scope of Customs Law in India-The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.

UNIT III :Need For GST – Advantages and Disadvantages of GST – Dual Concepts – UTGST – Types of Rates under GST.

UNIT IV: Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA, Ph.D. NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 644 001.


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Turnover. Input Tax and Output Tax. Concept of Supply - Composition Levy- Value of Taxable Supply- Filing of Returns.

UNIT V: Levy and Collection under the Integrated Goods and Service Tax Act 2017- Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax Determination of Nature of supply- Inter-State Supply and Intra-State Supply of Goods or Services- Zero-Rated Supply

• **21UCF5S1 & Skill Based Elective - I : Fundamentals Of Entrepreneurship**

Few contents were added such as

UNIT –I : Factors influencing entrepreneurship.

UNIT –II : Starting a new company-Buying an Existing Business –Franchising-Family Business.

UNIT –IV : Intellectual property Meaning- Need for protection – Copyright-Registration-Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness.

UNIT –V Advantages and Disadvantages of Incentives and Subsidy. Problems relating to Subsidies.

• **21UCF5S2& Skill Based Elective – I- Organizational Behavior**

Few contents were added such as


UNIT I : Introduction to Organization Behavior

Introduction to organization-Concept of Organizational Behavior (OB)-Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles-Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB

UNIT II: Individual behavior

Introduction to individual behavior, values, attitudes, job satisfaction, personality, perception and individual decision making, learning. Factors affecting the individual behavior-Personal Factors -Environmental Factors-Organizational Factors.

UNIT III : Interpersonal behavior Interpersonal Behavior, – ego states, types of transactions, life positions, applications of Transactional Analysis- managerial


Dr. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA, Ph.D. NET
Associate Professor & Head
Department of Commerce (History)
NGM College, Pollachi - 642 001.


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N. G. M. COLLEGE, POLLACHI

interpersonal styles. Interpersonal Skills in the Workspace – Team work – Dependability- Responsibility-Empathy.

UNIT IV: Group behavior

Introduction to group behavior, foundations of group behavior, concept of group and group dynamics, inter group behavior, concept of team vs. group, types of teams, building and managing effective teams.

UNIT V : Dynamics of Organization Behavior

Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behavior. Dynamics of behavior in Organizations

Some Content were removed as

UNIT I : Organizational Behavior – Meaning – Factors and Problems in accessing OB.

UNIT II : Prospection – Meaning Significance Personality Meaning – Features- Significance.

UNIT III : Learning – Meaning – Need for learning – Process of learning–internees in learning – executive development – Meaning –Importance – Methods.

UNIT IV : Job satisfaction – Meaning, Determinants of Job satisfaction.

UNIT V : Morale – Meaning – Determinants – Ways to improve the Morale

• **21UCF6E1& Core Elective - II :Investment Management**

Few sub content has added such as


UNIT V : Feasible set of portfolios – selection of optimal portfolio Sharpe index model ratios for evaluation: sharp and Treynor ratio and - revision strategies – formula plan: Constant rupee plan, constant ratio plan, variable ratio plan and rupee cost average plan.

• **21UCF6S1& Skill Based Elective - II :Project Management**

Few sub content has added such as

UNIT I: Resources Considerations in Projects Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts.

UNIT II:Project Management –Introduction – Project Management Process – Project Management Stages – Project Integration Management – Project time Management - Project Quality Management - Project Risk Management.


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


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UNIT IV: Project design – Project Document -Element of Project Formulation – Techno Economic analysis – Project Design and Network analysis- Input analysis – Financial Analysis – Cost benefit Analysis.

UNIT V: Project Risk Management- Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks.
Some Content were removed as

UNIT III: Selection – Network Planning Techniques – PERT – CPM.

UNIT IV: Significance, Project Report

UNIT V: Project Appraisal – Methods – Payback Period – Average Rate of Return – Discounted Cash Flow Techniques

The following papers from B.COM (FINANCE) were accepted by the experts fully without further suggestions:

- 21UCF515 & Core - XV : Executive Communication & Information security
- 21UCF516 & Core - XVI : Commerce Practical
- 21UCF518 & Core - XVIII : Internship (Institutional Training)
- 21UCF5E1 & Core Elective - I : Financial management
- 21UCF5E3 & Core Elective - I : Business Environment
- 21UCF619 & Skill Enhanced Course Core - XIX : Management Accounting
- 21UCF621 & Core - XXI : Case Analysis
- 21UCF6E4 & Core Elective - III : Working capital Management
- 21UCF622 & Core Lab – II : Programming Lab Tally
- 21UCF6S2 & Skill Based Elective - II : Logistics Management

The following courses were revised with major / minor modifications.

- 21UCF6E6 & Core Elective - III : Operations Research

Quantitative Technique for Finance title was changed as Operation research.

Some Content were added such as

UNIT I : Role of Operations Research in Business and Industry

Some Contents were removed such as

UNIT I : Simplex method



D. G. ANILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NEM College, Pollachi-642-001.



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N. G. M. COLLEGE, POLLACHI

Removed

- Brand Management replaced by E-Commerce.
- Stock market operations and buyers guidance was removed
- Human Resource Management is replaced by Introduction to Industry 4.0
- Mutual fund guidance for first time investors was removed

New Course Added:

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

- 21UCF5E2 & Core Elective - I : International Finance
- 21UCF5AL & Advanced Learner Course - I (Optional) -Management Information Systems (Self Study)
- 21UCF5VA Department Specific Value Added Course - Digital marketing
- 21UCF620 & Core – XX: Introduction to Industry 4.0
- 21UCF6E2 & Core Elective -II- : Derivatives market
- 21UCF6E3 & Core Elective II: E-Commerce
- 21UCF6E5 & Core Elective –III :Research Methodology
- 21UCF6AL & Advanced Learner Course II (Optional)- Intellectual property Rights(Self Study)
- 21UCF6VA Department Specific Value Added Course - Online trading for first time investors


These changes have been made effect for the students admitted in 2021-22 with semester I-VI Semesters accordingly.

SUGGESTIONS GIVEN BY THE BOS MEMBERS

12.4.1 Core Elective Papers in V and VI semester were added to select one paper among the three given choice papers.

12.4. 2. Advanced Learner Course is added as additional credit course for advanced learners optional course.

The members had a brainstorming discussion and interaction among themselves. After discussion, fruitful suggestions were incorporated appropriately in the Curriculum and Syllabi.





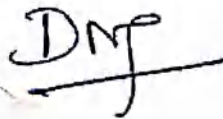

Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.



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Based on the suggestions given by the members, BoS resolved to recommend the following to the Academic Council for further approval.



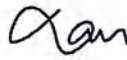


- The syllabus of First Year B.Com(Finance)under Regulation 2021-22
- The syllabus of Second Year B.Com(Finance) under Regulation 2020-21.
- The syllabus of Third Year B.Com(Finance)under Regulation 2019-20
- Any other discussion

Members Present:

Chairman	
Dr.G.Akilandeswari Head – Department of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
Internal Members	
Ms. R. Amsaveni Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
Ms. S. Kokilavizhi Assistant Professor of Commerce(Finance) Nallamuthu Gounder Mahalingam College Pollachi – 642 001	
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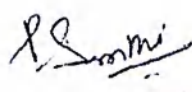
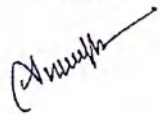

Dr. G. AKILANDESWARI,
M.Com., M.Fin., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


PRINCIPAL
N. G. M. COLLEGE, POLLACHI.

University Nominee	
Dr.A. Vijayakumar Associate Professor & Head Department of Commerce Erode Arts and Science College, Erode Ph: 9443840964.	
Academic Experts	
Academic Auditor: Dr. P.Devi Assistant Professor in Commerce Thanthai Hans roever College , Perambalur Ph: 9865722085.	
Subject Expert: Dr. P. Kavitha Associate Professor in Commerce Cauvery College for Women, Trichy Ph: 8667090003.	
Industrial Experts	
Mr. T. Palanisamy Manager, Motilal oswal Financial Services Ltd., Udumalpet Ph: 9942425434.	
Alumnus nominated by Principal / HoD	
Mr. P. Balamurugan Assistant Professor in Commerce SNMV College of Arts & Science , Coimbatore Ph: 9944561925.	


Dr. G. AKILANDESWARI
M.Com., M.Phil., PGDCA., Ph.D. NET
Associate Professor & Head
Department of Commerce
S.N.M.V. College, Pollachi - 642 001.



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N. G. M. COLLEGE, POLLACHI

Special Invitees if any	
Dr.P.SANTHI Professor in Commerce Avinashilingam university Coimbatore. Mobile No. 9442019368,	
Student Members	
Ms.U.Anjanasrinidhi IIB.Com(Finance)	



HOD

Dr. G. AKILANDESWARI,
 M.Com.,M.Phil.,PGDCA.,Ph.D.,NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.



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**List of Courses having focus on Local, National, Regional and Global developmental needs
offered by the Department of Commerce (Finance)**

Department of Commerce (Finance)						
Programme: B.Com (Finance)						Year:2021
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21UCF101	Core - I: Financial Accounting I	✓	✓	✓	✓	This paper portrays financial data that helps to draw conclusions and make business decisions.
21UCF102	Core - II: Financial Markets and Institutions	✓	✓	✓	✓	This paper educates the operations of Indian Financial Market and Institutions
21UCF1A1	Allied - I: Business Economics	✓	✓	✓	✓	This paper educates the students to understand the functions of economy, theories and its application in problem solving.
21UHR101	Human Rights	✓	✓	✓	✓	This paper helps to incorporate human rights values into their attitudes and behaviours
21UCF203	Core - III: Financial Accounting II	✓	✓	✓	✓	This paper portrays financial information of a partnership firm, Branch and Departmental Accounts
21UCF204	Core - IV: Business Management	✓	✓	✓	✓	This paper provides the broad understanding of business and skills to pursue global career opportunities
21UCF2A2	Allied - II: Office Automation	✓	✓	✓	✓	This paper educate the students about word, excel, power point and access .
21UCF2A3	Allied Lab I -Office Automation	✓	✓	✓	✓	This paper provides practical knowledge to the students in MS office.
21EVS201	Environmental Studies	✓	✓	✓	✓	This paper shows the importance of environment, its issues and impact globally.
21UCF305	Core - V : Corporate Accounting I	✓	✓	✓	✓	This paper aims to provide knowledge in preparing and monitoring of financial records of the company



Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.

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						governed by Indian companies act.
21UCF306	Core - VI : Commercial Law	✓	✓	✓		This paper is important for business owners, managers, and other professionals to have a basic understanding of business law to help them make better decision.
21UCF307	Core - VII : Banking Law and Practice	✓	✓	✓	✓	This paper helps to acquire knowledge about banking.
21UCF308	Core - VIII :Principles of Marketing	✓	✓	✓	✓	This paper helps to know the marketing process and strategies to market the product of an organization globally in an e- marketing technique.
21UCF3A4	Allied - III : Business Mathematics	✓	✓	✓	✓	Business mathematics provides solution to business problems.
21UCF3N1	Non Major Elective I: Financial Services	✓	✓	✓	✓	This paper helps to understand the Indian financial system and venture capital.
21UCF3N2	Non Major Elective I: Financial Institutions and Management	✓	✓	✓	✓	This paper educates about financial Institutions and depository system.
21UCF409	Core - IX : Corporate Accounting II	✓	✓	✓	✓	This paper helps to educate accounting on banking, Insurance and amalgamation, absorption, external reconstruction.
21UCF410	Core - X : Company Law& Secretarial Practice	✓	✓	✓		This paper educates about the Corporate documents.
21UCF411	Core - XI : Income Tax Law & Practice	✓	✓	✓		It is based on Indian Income tax act and helps the students in calculation of tax liability
21UCF412	Core - XII :Principles of Auditing	✓	✓	✓		It provides the knowledge on audit procedure and position of an auditor in examining the financial statement of companies in India.
21UCF4A5	Allied - IV : Business Statistics	✓	✓	✓	✓	Business statistics provides solution to business problems.
21UCF4N1	Non Major Elective - II : Online Trading	✓	✓	✓	✓	It helps to give knowledge in online trading and investment globally.
21UCF4N2	Non Major Elective - II : Financial Intermediaries	✓	✓	✓	✓	It helps to understand the types and services of


D. G. AKILANDESWARI

M.Com., M.Phil., Ph.D.

Associate Professor


Department of Commerce

N. G. M. College, Pollachi


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						financial Intermediaries.
21UCF513	Skill Enhanced Course - Core - XIII : Cost accounting	✓	✓	✓	✓	This paper helps to understand concepts, techniques and practices of cost accounting and to develop skills for decision making. It helps to prepare cost sheet and to calculate the overheads, Unit , job, batch and transport costing
21UCF514	Core - XIV : Principles of Insurance	✓	✓	✓	✓	This paper helps to know the importance of Insurance.
21UCF515	Core - XV : Executive Communication & Information security	✓	✓	✓	✓	This paper enhances the communication skill which can be applied all over the world.
21UCF516	Core - XVI : Commerce Practical	✓	✓	✓	✓	This gives practical knowledge on filling application forms relating to PAN, GST.
21UCF517	Core - XVII : Goods and Service Taxes	✓	✓	✓		This paper gives knowledge about GST for business, its registration, assessment and tax liability which is applicable to India.
21UCF518	Core - XVIII : Internship (Institutional Training)	✓	✓			It gives practical exposure and knowledge on functions of industries
21UCF5E1	Core Elective - I : Financial management	✓	✓	✓	✓	It helps to apply knowledge in managing the finance and to plan budget for the business at global level.
21UCF5E2	Core Elective - I : International Finance	✓	✓	✓	✓	It provides knowledge about balance of payment , International Monetary system and financial market and Foreign direct Investment
21UCF5E3	Core Elective - I : Business Environment	✓	✓	✓	✓	This paper gives knowledge about the business environment , political, social , Economic and Financial Environment which is applied to business.
21UCF5AL	Advanced Learner Course - I Management Information Systems (Optional) - Self Study	✓	✓	✓	✓	It helps to provide information for management decision making and controlling the operations of the firm.
21UCF5VA	Department Specific Value	✓	✓	✓	✓	It develops skill on digital


D. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA, Ph.D. NET
 Associate Professor & HOD
 Department of Commerce (A)
 NGM College, Pollachi - 644 001


PRINCIPAL
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	Added Course -Digital Marketing					marketing concept.
21UCF5S1	Skill Based Elective - I : Fundamentals Of Entrepreneurship	✓	✓	✓	✓	This paper aims to educate the students about the entrepreneurship and institutions supporting Entrepreneurs
21UCF5S2	Skill Based Elective –I: Organisational Behavior	✓	✓	✓	✓	This paper aims to educate the students about organization behaviour, Individual behaviour, Group behaviour, which is applicable globally at all organizations.
21UCF619	Skill Enhanced Course - Core - XIX : Management Accounting	✓	✓	✓	✓	This provides an insight that help a company's management in making decisions.
21UCF620	Core - XX :Introduction to industry 4.0	✓	✓	✓	✓	This paper helps to update knowledge as per requirements of an industry
21UCF621	Core - XXI :Case Analysis	✓	✓	✓	✓	It helps to identify the problems of a business and provide solution
21UCF6E1	Core Elective - II : Investment Management	✓	✓	✓		It helps to provide knowledge about various investment avenues available for investors in India and its risk.
21UCF6E2	Core Elective - II : Derivatives Market	✓	✓	✓	✓	It helps to understand types of derivatives, options and futures applicable at globally.
21UCF6E3	Core Elective - II: E-Commerce	✓	✓	✓	✓	It helps to provide insight on e-commerce technologies , models and e-marketing and e-payment system.
21UCF6E4	Core Elective - III :Working capital Management	✓	✓	✓	✓	It provides knowledge about importance of working capital and management of cash, inventory, receivable of a company
21UCF6E5	Core Elective –III :Research Methodology		✓		✓	It helps to provide knowledge about research , sampling , scaling and reporting which is applicable globally.
21UCF6E6	Core Elective - III : Operation Research	✓	✓	✓	✓	It helps to take appropriate decision and to solve complex Problems in


Dr. G. AKILANDESWARI,
 M.Com., M. Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001


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						business
21UCF622	Core Lab - II : Programming Lab Tally	✓	✓	✓	✓	It helps to Inculcate practical accounting knowledge.
21UCF6AL	Advanced Learner Course - II Intellectual property Rights (Optional) - Self Study	✓	✓			It acquaint the learner with concept of IPR
21UCF6VA	Department Specific Value Added Course – Online Trading for First Time Investors	✓	✓	✓	✓	It enhances the skill among students on online trading techniques.
21UCF6S1	Skill Based Elective - II : Project Management	✓	✓	✓	✓	It provides an insight on project formulation and risk management of a business
21UCF6S2	Skill Based Elective - II : Logistics Management	✓	✓	✓	✓	It provides knowledge on logistics applicable globally



HoD

Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.



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**List of Courses having focus on Employability/ Entrepreneurship/ Skill development
offered by the Department of Commerce (Finance)**

B.Com(Finance)						
Programme: B.Com(Finance)					Year: 2021-2022	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	Year of Introduction
		EM	EN	SD		
21UCF101	Core - I : Financial Accounting I	✓		✓	EMP:Bank reconciliation statement,Final Accounts of a Sole Trader SD:Depreciation Accounting Activities: Assignments,seminar, Quiz	2020
21UCF102	Core - II : Financial Markets and Institutions	✓	✓	✓	EMP:Financial Markets EN:Activities of venture capital funds – Scope of Venture Capital SD:Online trading Activities: Assignments,seminar, Quiz	2020
21UCF1A1	Allied - I : Business Economics	✓	✓		EMP:Role and Responsibilities of a Business Economist	2010


Dr. G. ARILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D. NET
Associate Professor & Head
Department of Commerce (Finance)
N.G.M. College, Pollachi - 642 002



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					EN:Law of Deman, Law of supply Activities: Assignments, seminar, Quiz	
21UCF203	Core - III : Financial Accounting II	✓	✓		EMP: Admission and Retirement of Partner EN: Branch and Departmental accounts Activities: Assignments, seminar, Quiz	2020
21UCF204	Core - IV : Business Management	✓	✓		EMP: Functions of Management, EN: Planning, Organising, motivation Business Ethics Activities: Assignments, seminar, Quiz	2010
21UCF2A2	Allied - II : Office Automation	✓	✓	✓	EMP: Access EN: PowerPoint SD: MS Word Activities: Assignments, seminar, Quiz	2010
21UCF2A3	Allied Lab - I : Office Automation			✓	SKILL DEVELOPMENT	2010
21UCF305	Core - V : Corporate Accounting I	✓			EMP: Final account of Companies Activities:	2020


DR. G. ANILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D. NET
 Associate Professor & Head
 Department of Commerce (Finance)
 N. G. M. College, Pollachi - 642 001.


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					Assignments,seminar, Group discussion	
21UCF306	Core - VI : Commercial Law	✓			EMP:Indian Contract Act 1872: Activities: Assignments,seminar, Group discussion	2010
21UCF307	Core - VII : Banking Law and Practice	✓		✓	EMP:Banking System in India,types of customer SD:Cheque, Digital banking Activities: Assignments,seminar, Group discussion,quiz	2010
21UCF308	Core - VIII :Principles of Marketing	✓		✓	EMP: Modern Marketing Concept , Marketing Functions , Market Segmentation,Retail Marketing EN:Pricing Activities: Assignments,seminar, Group discussion	2010
21UCF3A4	Allied - III : Business Mathematics	✓		✓	EMP:Mathematics of Finance SD:Applications of Integration to Commerce Activities:	2010


Dr. G. AKILANDESWARI,
 M.Com.,M.Phil.,PGDCA.,Ph.D.,NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


PRINCIPAL
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					Assignments, seminar	
21UCF3N1	Non Major Elective - I : Financial Services	✓	✓	✓	EMP:Financial system in India, Financial Market EN:Financial intermediaries SD:Factoring Activities: Assignments, seminar,	2020
21UCF3N2	Non Major Elective - I : Financial Institutions and Management	✓		✓	EMP:Finance companies SD:Liability and liquidity management Activities: Assignments, seminar	2015
21UCF409	Core - IX : Corporate Accounting II	✓			EMP:Preparation of Profit and Loss Account and Balance sheet. Activities: Assignments, seminar	2020
21UCF410	Core - X : Company Law & Secretarial Practice			✓	EN:Promoters, Appoint ment of company Secretary ,Types of prospectus, Contents, Kinds of Company Meetings Activities: Assignments, seminar	2020
21UCF411	Core - XI : Income Tax Law & Practice	✓	✓		EMP:Computation of income from salary	2014


Dr. G. AHLANESWARI,
 M.Com., M.Phil., PGDCA, Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001. **PRINCIPAL**
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					EN:Calculation of Tax Liability of Individual Activities: Assignments,seminar	
21UCF412	Core - XII :Principles of Auditing	✓	✓	✓	EMP:Vouching EN:Rights and Duties, Liabilities of a Company Auditors,Electronic Auditing SD:Verification and Valuation of Assets and Liabilities Activities: Assignments,seminar	2012
21UCF4A5	Allied - IV : Business Statistics	✓			EMP:Measures of Central Tendency, Types of Correlation Activities: Assignments,seminar	2010
21UCF4N1	Non Major Elective - II : Online Trading			✓	SD: Trading Process Activities: Assignments,seminar	2014
21UCF4N2	Non Major Elective - II : Financial Intermediaries		✓		EN:Role and Services of financial intermediaries Activities: Assignments,seminar	2015
21UCF513	Skill Enhanced Course - Core - XIII : Cost accounting	✓	✓	✓	EMP:Perpetual Inventory ,Systems of Wage Payment,Process	2010


DR. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001



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					Losses EN:Methods of Absorption of factory Overheads SD:Cost sheet. Activities: Assignments, Seminar	
21UCF514	Core - XIV : Principles of Insurance	✓	✓	✓	EMP: Functions of Insurance – Fundamental Principles of Insurance – Types of Insurance ,Privitisation of Insurance. EN:Premium and Procedure for Claims SD:Need for insurance ,Procedures for Taking Insurance Policy Activities: Assignments, Quiz	2010
21UCF515	Core - XV : Executive Communication & Information security	✓	✓	✓	EMP:Need and Functions of Business Letter,Banking correspondenceCompo nents of communication system,E-commerce security EN:Trade Letters,Sales Letters. SD:Network	2017


Dr. G. AKILANDESWARI,
 M.Com.,M.Phil.,PGDCA.,Ph.D.,NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


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N. G. M. COLLEGE, POLLACHI

					security, Quotations Activities: Assignments, Quiz	
21UCF516	Core - XVI : Commerce Practical			✓	SD: Computation of tax liability, Report writing - Sales report, Filling up of cheque leaf, withdrawal slip, pay-in- slip, DD Challan, RTGS , NEFT Activities: Form filling	2015
21UCF517	Core - XVII : Goods and Service Taxes	✓	✓	✓	EMP: Taxation under the Constitution EN: GST, Registration procedure under GST. SD: GST Filing of Returns. Activities: Assignments, Group, Discussions.	2020
21UCF518	Core - XVIII : Internship (Institutional Training)	✓	✓	✓	EMP, EN, SD	2010
21UCF5E1	Core Elective - I : Financial management	✓			EMP: Capital Structure, Techniques of Evaluation of long- term Investment proposal, Cost of Capital Activities: Assignments, Quiz	2010


Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


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N. G. M. COLLEGE, POLLACHI

21UCF5E2	Core Elective - I : International Finance	✓			EMP: International Monetary System Activities: Assignments, Quiz	2021
21UCF5E3	Core Elective - III : Business Environment	✓	✓		EMP:Environment analysis and forecasting SD:Plan investment Activities: Assignments,seminar, Quiz	2019
21UCF5AL	Advanced Learner Course - I (Optional) - Self Study- Management Information Systems	✓	✓	✓	EMP: Controlling Security Threat EN: Knowledge Management SD: ERP Models Activities: Assignments,seminar, Quiz	2021
21UCF5VA	Department Specific Value Added Course - Digital Marketing	✓	✓	✓	EMP: Digital Marketing Platformss EN: SEO SD: SMM Activities: Assignments,seminar, Quiz	2021
21UCF5S1	Skill Based Elective - I : Fundamentals Of Entrepreneurship	✓	✓		EMP:Qualities of an Entrepreneur, EN:Women Entrepreneur, Institutional support to	2010



Dr. G. AKILANDESWARI
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.



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					Entrepreneurs Activities: Assignments, Seminar	
21UCF5S2	Skill Based Elective –I: Organisational Behavior	✓			EMP:Importance of OB,Ways to improve the Morale Activities: Assignments, Quiz, Seminar	2015
21UCF619	Skill Enhanced Course - Core - XIX : Management Accounting	✓		✓	EMP:Applications of Marginal Costing Technique SD:Ratio analysis ,Estimates of Working Capital Requirements Activities: Assignments, Seminar	2010
21UCF620	Core - XX : Introduction to industry 4.0	✓	✓	✓	EMP: Artificial Intelligence EN: Application of IOT SD: Industry 4.0 Activities: Assignments, Seminar	2021
21UCF621	Core - XXI :Case Analysis	✓	✓	✓	EMP:New Product Development – Pricing Strategies – Product Promotion – Sales Management EN:Budgeting SD:Production Techniques,Case study	2010


Dr. G. ANILANDESWARI,
 M.Com.,M.Phil.,PGDCA.,Ph.D.,NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


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N. G. M. COLLEGE, POLLACHI

					Activities: Assignments, Group discussion	
21UCF6E1	Core Elective - II : Investment Management	✓		✓	EMP: Investment Avenues SD: Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis Activities: Assignments, seminar, Group discussion	2010
21UCF6E2	Core Elective - II : Derivatives Market	✓	✓	✓	EMP: Types of Derivatives EN: Commodities Markets SD: Commodity Exchanges Activities: Assignments, seminar, Quiz	2021
21UCF6E3	Core Elective - II : E-commerce	✓	✓	✓	EMP: Business Models EN: E- Marketing SD: E- Payments Activities: Assignments, seminar, Quiz,	2021
21UCF6E4	Core Elective - III : Working capital Management	✓	✓	✓	EMP: Importance of working capital SD: Cash Management	2019


DR. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., M.E.
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


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N.G.M. COLLEGE, POLLACHI

					EN:Inventory Management Activities: Assignments,seminar, Group discussion, Quiz,PPT.	
21UCF6E5	Core Elective –III : Research Methodology	✓	✓	✓	EMP: Report writing EN: Research Process SD: ANOVA Activities: Assignments,seminar, Quiz	2021
21UCF6E6	Core Elective - III : Operation Research	✓			Role of Operations Research in Industry and Business.	2021
21UCF622	Core Lab - II : Programming Lab Tally			✓	SKILL DEVELOPMENT Activities: Assignments,Power point presentation.	2010
21UCF6AL	Advanced Learner Course - II (Optional) - Self Study - Intellectual property Rights	✓	✓	✓	EMP: Design EN: Patents, Copyright SD: Trademark Activities: Assignments,seminar, Quiz	2021
21UCF6VA	Department Specific Value Added Course – Online Trading for First Time Investors	✓	✓	✓	EMP: Process of Online Trading EN: Methods of Trading SD: Types of Stock	2021


Dr. G. AKILANDESWARI
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


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N. G. M. COLLEGE, POLLACHI

					Market Order Activities: Assignments, seminar, Quiz	
21UCF6S1	Skill Based Elective - II : Project Management		✓		EN:Micro and Small Scale Industries, Project Appraisal Activities: Assignments, seminar, Group discussion, Quiz	2010
21UCF6S2	Skill Based Elective - II : Logistics Management	✓	✓		EMP:Importance and relevance to export Management. EN:Role of intermediaries in shipping Activities: Assignments, seminar	2010


HOD


Dr. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


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Percentage of Revision of B.Com Finance Syllabus under Regulation 2021-22

B.COM FINANCE							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
							Subject Expert / Course Teacher / Alumni Opinion
1.	21UCF101	Core – I Financial Accounting I	Few topics were added.	10		Unit IV Calculation of interest, Methods of computation profit, Complete Repossession-Partial Repossession-Installment purchase system. Unit V Methods of recoupment: Fixed Recoupment- Flexible Recoupment- Short Workings Lapsed or written off	Subject Expert
2.	21UCF102	Core - II Financial Markets and Institutions	-	-	-	-	-
3.	21UCF1A1	Allied - I Business Economics	-	-	-	-	-
4.	21UCF203	Core - III Financial Accounting II		20	UNIT V Hire Purchase and Installment-Hire Purchase Accounting - Default and Repossession-Installment Accounting.	UNIT II Modes of Payment-Lump sum payment Method- Installment Payment Method- Annuity method - settlement of Accounts-Accounting treatment. UNIT IV Insolvency of Individual.- Preparation of Statement of Affairs and Deficiency Account- Limited Liability Partnership (Theory only)	Course Teacher.
5.	21UCF204	Core – IV Business Management	-	-	-	-	-
6.	21UCF2A2	Allied – II Office	-	-	-	-	-


Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.



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N. G. M. COLLEGE, POLLACHI

		Automation					
7.	21UCF2A3	Allied Lab - I Lab-Office Automation	-	-	-	-	-
8.	21UCF305	Core - V Corporate Accounting I	-	-	-	-	-
9.	21UCF306	Core - VI Commercial Law	-	-	-	-	-
10.	21UCF307	Core VII Banking Law and Practice	-	-	-	-	-
11.	21UCF308	Core VIII Principles of Marketing	In Unit III few topics were added	5	-	Unit III Pricing strategies- Price setting - objectives, factors and methods, Price adopting policies, Initiating and responding to price changes	Course Teacher
12.	21UCF3A4	Allied - III Business Mathematics	In Unit I,II,III and IV have added few topics	25	-	Unit I- Present Value of an Immediate and Annuity due - Amount of an Immediate and Annuity due - Terms. Unit II - Definition and Notations- Cartesian Product. Unit III- Properties. Unit IV- Standard Function.	Course Teacher
13.	21UCF3N1 /21UCF3N2	Non Major Elective - I : Financial Services / Financial Institutions and Management	-	-	-	-	-
14.	21UCF409	Core - IX Corporate Accounting II	-	20	-	UNIT I Amalgamation-Meaning-Types-Amalgamation in the nature of Merger-Amalgamation in the nature of purchase- Lump sum Method-Net Asset Method-Net Payment Method-Intrinsic Value Method. UNIT II Internal reconstruction, Meaning-Reduction of share capital-procedure for reducing share capital.	-Subject Expert


Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


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15.	21UCF410	Core - X Company Law & Secretarial Practice		5		UNIT III Principles pertaining to prospectus under the company law.	Subject Expert
16.	21UCF411	Core - XI Income Tax Law & Practice	-	-	-	-	-
17.	21UCF412	Core - XI Principles of Auditing	-	-	-	-	-
18.	21UCF4A5	Allied - IV Business Statistics	In Unit I and II few topics were added In Unit V few topics were Removed	10	Unit V - Sampling - Meaning - Types - Principles of Sampling- Meaning- Methods - Sampling and Non sampling errors	Unit I - Definition - Methods and data types - Grouping table and analysis table Unit II - Methods	Subject Expert.
19.	21UCF4N1/ 21UCF4N2	Non Major Elective - II : Online Trading/ Financial Intermediaries	-	-	-	-	-
20.	21UCF513	Skill Enhanced Course Core - XIII Cost accounting	In Unit V one topic was removed and in unit II few topics were added	5	Unit V contract costing	Unit II HIFO	-Subject Expert
21.	21UCF514	Core - XIV Principles of Insurance	In Unit II few topics were added	5		Unit II: Group Insurance – Meaning-Types	Course Teacher
22.	21UCF515	Core - XV Executive Communication	-	-	-	-	-


Dr. G. AKILANDESWARI,
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 DD1.



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N. G. M. COLLEGE, POLLACHI


		&Information security					
23.	21UCF516	Core - XVI Commerce Practical	-	-	-	-	-
24.	21UCF517	Core -XVII Goods and service taxes	Unit I and Unit II was removed and contents taken from III, IV, V arranged in all the five units.	60	Unit I Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types - Objectives- <i>Direct Taxes</i> <i>Vs. Indirect</i> <i>Taxes</i> - Unit II Introduction and Scope of Customs Law in India-The Customs Act 1962- <i>Types</i> - Levy and Collection from Customs duty- Exemption from Customs duty- Classificatio n and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or	UNIT I Objectives and basic scheme of GST- Benefits of implementing GST – Constitutional amendments . UNIT II Rationale for GST- GST counsel- GST Network-state compensation Mechanism- Registration of Dealers. – Rates of GST. Procedure and Levy Under GST- Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration – Exempted goods and services UNIT III Taxable event – Supply of goods and services- within state, and Export: -Valuation for GST – valuation rules, Taxability of expenses: Exemption from GST: Small supplies and composition scheme: classification of Goods and services: UNIT IV Assessment and Returns- Furnishing details of outward supplies and inward supplies, First return – Claim of input tax credit – Annual return and final return – Assessment of tax and tax liability UNIT V ITC under GST-Eligibility and conditions for taking input tax credit –ITC in case of capital goods – Set –off of input tax credit – restrictions in claiming ITC-ITC in special circumstance – Tax invoice – various types of	Subject Expert and University Nominee


D. G. AKILANDESWARI.
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NCM College, Pollachi - 642 001.



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N. G. M. COLLEGE, POLLACHI

				<p>Abandoned Goods- Customs Duty Draw Back.</p> <p>UNIT III Need for GST- Advantages and Disadvantages of GST- Dual Concepts- UTGST- Types of rates under GST</p> <p>UNIT IV Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composition Levy- Value of Taxable Supply- Filing of Returns.</p> <p>UNIT V Levy and Collection</p>	<p>invoices or supporting documents – Essential GST invoice details – invoicing under GST for supply of services</p>	
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Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 College, Pollachi - 642 001.



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N. G. M. COLLEGE, POLLACHI

					under the Integrated Goods and Service Tax Act 2017- Meaning of Important Terms: Integrated Tax, Intermediary , Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax Determinatio n of Nature of supply- Inter-State Supply and Intra-State Supply of Goods or Services- Zero-Rated Supply		
25.	21UCF518	Core - XVIII : Internship (Institutional Training)	-	-			-
26.	21UCF5E1	Core Elective - I Financial management	-	-			-
27.	21UCF5E2	Core Elective - I International Finance	-	100	-	New course introduced	Subject Expert and University Nominee
28.	21UCF5E3	Core Elective - I Business Environment		-	-	-	-
29.	21UCF5AL	Advanced Learner	-	100	-	New course introduced	Subject Expert and


Dr. G. AKILANDESWARI
 M.Com., M.A., Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.


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N. G. M. COLLEGE, POLLACHI

		Course - I Management Information Systems (Optional) - Self Study					University Nominee
30.	21UCF5VA	Department Specific Value Added Course - Digital marketing		100		New course introduced	Subject Expert and University Nominee
31.	21UCF5S1	Skill Based Elective –I: Fundamentals of Entrepreneurs hip		40		UNIT -I Factors influencing entrepreneurship. UNIT -II Starting a new company- Buying an Existing Business –Franchising-Family Business. UNIT -IV Intellectual property Meaning- Need for protection – Copyright- Registration- Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness. UNIT-V Advantages and disadvantages of incentives and subsidy.Problems related to subsidies.	Course Teacher
32.	21UCF5S2	Skill Based Elective –I: Organizational behavior		90	Unit I Organizational Behavior – Meaning – Factors and Problems in accessing OB. Unit II Prospection – Meaning Significance Personality Meaning – Features- Significance. Unit III	Unit I Introduction to Organization Behavior Introduction to organization- Concept of Organizational Behavior (OB)-Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles- Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB Unit II	Course Teacher


DR. G. ARILANDESWARI
M.Com., M.Phil., PGDCA., Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
N. G. M. College, Pollachi - 642 001.

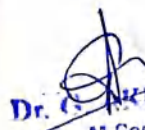

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					<p>Learning – Meaning – Need for learning – Process of learning– internees in learning – executive development – Meaning – Importance – Methods.</p> <p>Unit IV Job satisfaction – Meaning Determinant s of Job satisfaction.</p> <p>Unit V Morale – Meaning – Determinant s – Ways to improve the Morale</p>	<p>Individual behavior Introduction to individual behavior, values, attitudes, job satisfaction, personality, perception and individual decision making, learning. Factors affecting the individual behavior-Personal Factors -Environmental Factors-Organizational Factors.</p> <p>Unit III Interpersonal behavior Interpersonal Behavior, – ego states, types of transactions, life positions, applications of Transactional Analysis- managerial interpersonal styles. Interpersonal Skills in the Workspace – <i>Team work</i> –<i>Dependability-</i> <i>Responsibility-Empathy.</i></p> <p>Unit IV Group behavior Introduction to group behavior, foundations of group behavior, concept of group and group dynamics, inter group behavior, concept of team vs. group, types of teams, building and managing effective teams.</p> <p>Unit V Dynamics of Organization Behavior Organizational culture and climate – Factors affecting organizational climate – Importance. Job satisfaction – Determinants – Measurements – Influence on behavior. Dynamics of behavior in Organizations</p>	
33.	21UCF619	Skill Enhanced Course Core - XIX Management Accounting	-	-	-	-	-
34.	21UCF620	Core – XX: Introduction	-	100	-	New course introduced	-

Dr.  SANKUANDESWARI.
M.Com., M.Phil., FGDCA, Ph.D., NET
Associate Professor & Head
Department of Commerce (Finance)
NGM College, Pollachi - 642 001.


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		to Industry 4.0					
35.	21UCF621	Core - XXI Case Analysis	-	-	-	-	-
36.	21UCF6E1	Core Elective - II Investment Management		10		Unit V: Feasible set of portfolios – selection of optimal portfolio- Sharpe index model -ratios for evaluation: sharp and Treynor ratio and revision strategies – formula plan: Constant rupee plan, constant ratio plan, variable ratio plan and rupee cost average plan.	-Subject Expert
37.	21UCF6E2	Core Elective -II Derivatives Market	-	100	-	New course introduced	Subject Expert University Nominee and industrial expert
38.	21UCF6E3	Core Elective -II E-Commerce	-	100	-	New course introduced	Subject Expert
39.	21UCF6E4	Core Elective - III Working capital Management	-	-	-	-	-
40.	21UCF6E5	Core Elective –III Research Methodology		100	-	New course introduced	Subject Expert
41.	21UCF6E6	Core Elective - III Operations Research	-	10	UNIT I Simplex method	UNIT I Role of Operations Research in Business and Industry	Alumni.
42.	21UCF622	Core Lab – II Programming Lab Tally	-	-	-	-	
43.	21UCF6AL	Advanced Learner Course - II Intellectual property Rights (Optional) - Self Study	-	100	-	-New course introduced	Subject Expert and University Nominee


Dr. G. K. ANANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.

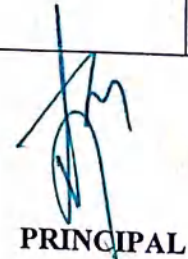

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44.	21UCF6VA	Department Specific Value Added Course - Online trading for first time investors	-	100	-	New course introduced	
45.	21UCF6S1	Skill Based Elective - II Project Management		20	Unit III Selection – Network Planning Techniques – PERT – CPM. Unit IV Significance- Project report. Unit V Project appraisal-methods- Payback period- Average rate of return- Discounted cash flow techniques.	Unit I Resources Considerations in Projects Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts Unit II Project management – introduction - Project management process- Project management Stages-Project integration management- project time management- project quality management- project risk management. UNIT IV Project design- Project Document-Element of project Formulation-Techno economic analysis- Project design and network Analysis- Input analysis-financial analysis-cost benefit analysis. Unit V Project Risk Management- Introduction, Risk, Risk Management, Role of Risk Management in Overall Project Management, Steps in Risk Management, Risk Identification, Risk Analysis, Reducing Risks.	Subject Expert
46.	21UCF6S2	Skill Based Elective - II : Logistics Management	-	-	-	-	-



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Dr. G. AKILANDESWARI,
 M.Com., M.Phil., PGDCA., Ph.D., NET
 Associate Professor & Head
 Department of Commerce (Finance)
 NGM College, Pollachi - 642 001.



PRINCIPAL

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