

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE, POLLACHI – 642001

B.Com., (Professional Accounting)

10th Board of Studies - Online Meeting – Google Meet

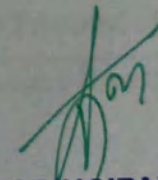
Date & Time: 22.05.2021 at 10.30 AM

Agenda

BoS / DC 10.1	:	Welcome address and Opening Remarks by Dr.S.B.Gayathri, Chairman, Board of studies
BoS / DC 10.2	:	Confirmation of the Minutes of the 9 th (Previous meeting) Board of studies in the B.Com., (Professional Accounting) held on 22.02.2020 and Action taken report of 9 th meeting of Board of studies.
BoS / DC 10.3	:	NN.3.1 Syllabus of I B. Com (Professional Accounting) under Regulation 2021-2024
BoS / DC 10.4	:	Suggestion given by BOS Members
BoS / DC 10.5	:	Any other items

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Dr. S.B. GAYATHRI, M.Com.,M.Phil.,Ph.D.
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**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS),
POLLACHI
B.Com., (Professional Accounting)**


MINUTES OF BOS MEETING

The 10th Meeting of the Board of studies of the B.Com., (Professional Accounting) was held on 22.05.2021 at 10.30 a.m. through Online mode (Google Meet Platform)

1. The following members were present:

1.	Dr.S.B.Gayathri Head and Associate Professor	Chairman
2.	Dr.D.Rajaseakaran, Assistant Professor	Internal Members
3.	Dr.N.Sumathi Assistant Professor	
4.	Ms.J.Madhubala Assistant Professor	
5.	Dr.D.Padma, Associate Professor	
6.	Dr. P. Srinivasan Associate Professor & Head Dept. of Commerce Annamalai University Chidambaram – 608 002.	University Nominee
7.	Dr. P. Sandhiya Rani Head, Dept. of Commerce Shri Nehru Maha Vidhayalaya College of Arts and Science, Coimbatore . Ph: 9945592651.	Academic Experts
8.	CA. M. Shankar Krishnasamy Krishanasamy & Associates Mani & Company Building 42 SS Kovil Street Pollachi – 642 001 Ph: 99449 60280	Industrial Expert
9.	Mr. D. Naveen Kumar, CA (inter) Alumnus (2017-2020) Batch	Alumnus nominated by Principal / HoD
10.	Dr. K. Jothi, Associate Professor, Dept. of Commerce Karpagam Academy of Higher Education Coimbatore. Ph: 7010183717	Subject Expert
11.	Mr.G.Aswin, III B.Com (PA) – 2018-2021 batch	Student Member


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BoS/PA 12.1 WELCOME ADDRESS AND OPENING REMARKS:

Dr. S. B. Gayathri, The Chairman, Board of Studies of the B.Com (Professional Accounting) welcomed and introduced the members of 10th Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BoS/PA 12.2 TO CONFIRM THE MINUTES OF 9th PREVIOUS BOS MEETING HELD ON 22.02.2020.

The minutes of the 9th BoS Meeting (Previous BoS) held on 22.02.2020 were communicated to the members. The comments received have been incorporated and placed for confirmation. The same was approved by the Previous Academic council.

Action Taken Report (Enclosed in Annexure I)

BoS/PA 12.3

BoS/PA 12.3.1

I. B.Com (Professional Accounting) (I to VI Semesters)

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

Course Code	Course Name
21 UPA 101	Financial Accounting
21 UPA 102	General Economics
21 UPA 1A1	Quantitative Aptitude - I
21UPA 203	Higher Financial Accounting
21UPA 204	Commercial Law
21UPA 2A2	Quantitative Aptitude -II
21UPA 305	Corporate Accounting
21UPA 306	Income Tax
21UPA 307	Company Law and Secretarial Practice
21UPA 308	Modern Marketing
21UPA 309	Business Management

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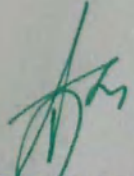
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Course Code	Course Name
21UPA 3A3	Computer Applications – I; Programming Lab in MS Office
21UPA 410	Higher Corporate Accounting
21UPA 411	Industrial Law
21UPA 412	Financial Management
21UPA 413	Indirect Taxation
21UPA 4A4	Computer Applications – II Programming Lab in Tally
21 UPA 514	Cost Accounting
21 UPA 515	Executive Communication
21UPA 516	Financial Services
21UPA5E11	Banking Theory Law and Practice
21UPA5E12	Principles of Insurance
21UPA 517	Human Resource Management
21UPA5S11	Business Ethics
21UPA5S12	Brand Management
21UPA618	Management Accounting
21UPA619	Strategic Management
21UPA620	Information Technology & E- Security
21UPA621	Practical Auditing
21UPA6E21	Operations Research
21UPA6E22	Investment Management
21UPA6E31	Auditing and Assurance
21UPA6E32	Case Analysis
21UPA6S21	Entrepreneurial Development
21UPA6S22	Supply Chain Management

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New Course Added:

The following papers from B.com (Professional Accounting) were accepted by the experts fully without further suggestions:

Course Code	Course Name	Reason for adding New Courses
21UPA5E13	MIS and Industry 4.0	Feedback from Faculty
21UPA6E23	Customer Relationship management	Feedback from Faculty
21UPA6E33	Retail Business Management	Feedback from Faculty

BoS/PA12.4 SUGGESTIONS GIVEN BY THE BoS MEMBERS

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


- Latest books may be given as text books or reference books to all the possible courses.
- In all the accountancy courses, the percentage of theory and problem should be mentioned.
- Students may be encouraged to pursue the MOOC / online courses.

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

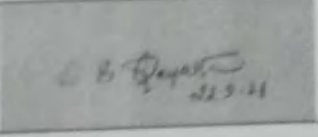
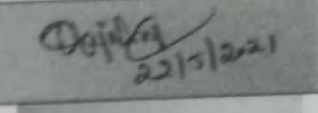
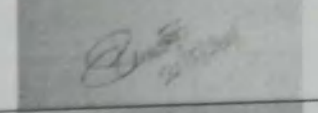
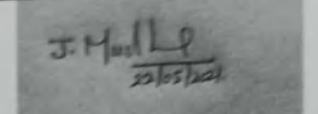
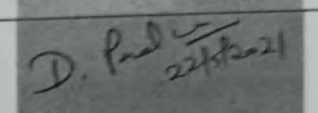
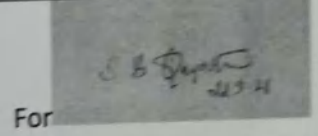
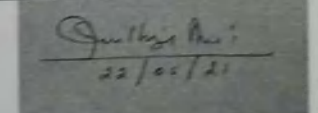
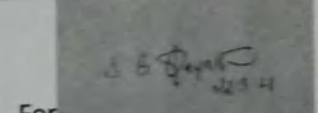
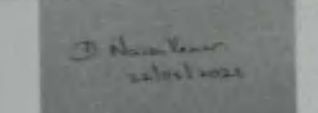
- The syllabus of First Year B.com (Professional Accounting) under Regulation 2021-2014.

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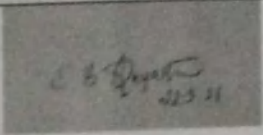
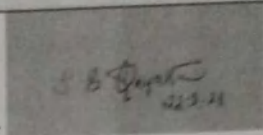
Members Present:

Chairman	
Dr.S.B.Gayathri Head and Associate Professor	
Internal Members	
Dr.D.Rajaseakaran, Assistant Professor	
Dr.N.Sumathi, Assistant Professor	
Ms.J.Madhubala, Assistant Professor	
Dr.D.Padma, Associate Professor	
University Nominee	
Dr. P. Srinivasan Associate Professor & Head Dept. of Commerce Annamalai University Chidambaram – 608 002.	For 
Academic Experts	
Dr. P. Sandhiya Rani Head, Dept. of Commerce Shri Nehru Maha Vidhayalaya College of Arts and Science, Coimbatore . Ph: 9945592651.	
Industrial Experts	
CA. M. Shankar Krishnasamy Krishanasamy & Associates Mani & Company Building 42 SS Kovil Street Pollachi – 642 001 Ph: 99449 60280	For 
Alumnus nominated by Principal / HoD	
Mr. D. Naveen Kumar, CA (inter) Alumnus (2017-2020) batch	

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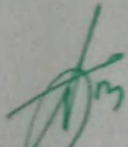
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Special Invitees if any	
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Student Member	
Mr.G.Aswin, III B.Com (PA) – 2018-2021 batch	For 

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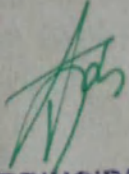
ANNEXURE I

Minutes of the 9th / Previous Meeting – Action Taken Report

S.No	Suggestion given by expert members	Action taken
1.	Two Value Added Courses will be offered by the Department	As per the suggestion Two value added courses are offered – Auditing Techniques for the students of 2018-2021 Batch and Service Marketing for the students of 2019-2022 Batch and 2020-2023 Batch
2.	The Continuous Internal Assessment Components for the academic year 2020-2021 may be Internal 30 and external 70 Marks	From the Academic year 2020-2021 the Internal Marks should be 30 and External Marks should be 70.
3.	The board suggested two core papers for advanced learners such as 1. Accounting and Auditing standards and 2. Tax Planning	Two papers for Advanced Learners is introduced for the students admitted from 2021 such as 1. Business Commercial knowledge and 2. Accounting Standards

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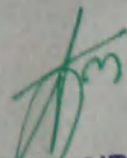
**List of Courses having focus on Local, National, Regional and Global Developmental Needs
offered by the B.Com (Professional Accounting)**

B.Com (Professional Accounting)						
Programme: B.Com (Professional Accounting)					Year:2021-2024	
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21 UPA 101	Financial Accounting		✓			To impart knowledge to the students for the preparation of various accounting statements
21 UPA 102	General Economics		✓			To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.
21 UPA 1A1	Quantitative Aptitude - I		✓			To apply the elementary concepts in Mathematics in solving problems relating to marketing and finance
21UPA 203	Higher Financial Accounting		✓			To familiarize the fundamental concepts and updations in higher financial Accounting.
21UPA 204	Commercial Law		✓			To make the students to understand the fundamentals of Commercial Laws such as Indian contract Act, Sale of Goods act and Partnership Act.

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Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21UPA 2A2	Quantitative Aptitude -II		✓			To educate the concepts in Statistics and application of the same as useful quantitative tools in business decision making.
21UPA 305	Corporate Accounting		✓			To inculcate knowledge among the students about the accounts prepared in the corporates as per the Accounting Standards and Companies Act 2013.
21UPA 306	Income Tax		✓			To facilitate the students to gain adequate knowledge to compute tax of an individual assessee.
21UPA 307	Company Law and Secretarial Practice		✓			To provide with basic knowledge and understanding on the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.
21UPA 308	Modern Marketing		✓			To expose the students with the knowledge of New Marketing ideas.
21UPA 309	Business Management		✓			To have basic knowledge in the concepts involved in management

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Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21UPA 3A3	Computer Applications – I; Programming Lab in MS Office	✓	✓		✓	To enhance the practical knowledge in Microsoft office tools
21UPA 410	Higher Corporate Accounting		✓			To enable the students to understand accounting concepts applied in corporates and forms of organisations.
21UPA 411	Industrial Law		✓			To provide learning experience of various Laws available for the protection of Industries and labourers.
21UPA 412	Financial Management		✓			To offer relevant and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.
21UPA 413	Indirect Taxation		✓			To impart basic knowledge about major Indirect Taxes and its latest amendments.
21UPA 4A4	Computer Applications – II Programming Lab in Tally	✓	✓			To develop the knowledge in computerized accounting packages.
21 UPA 514	Cost Accounting		✓			To enlighten on the importance of cost ascertainment, reduction and control

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Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21 UPA 515	Executive Communication				✓	To develop writing Skill and train how to correspond with the organizations along with the basic exposure to various forms and materials associated with office management.
21UPA 516	Financial Services		✓			To acquire an depth knowledge in financial services
21UPA5E11	Banking Theory Law and Practice /		✓			To impart a thorough knowledge on the various functions and loans and advances offered by the central bank and other nationalized banks and other services rendered by the banks..
21UPA5E12	Principles of Insurance		✓			To gain knowledge of insurance market in India.
21UPA5E13	MIS and Industry 4.0		✓			To gain knowledge in the Management Information System and its role in business.
21UPA 517	Human Resource Management		✓			To study the issues and approaches relating to managing the human resources
21UPA5S11	Business Ethics		✓			To understand ethical issue in business
21UPA5S12	Brand Management		✓			To teach the importance of brand and its impact among the customers

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Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21UPA618	Management Accounting		✓			To enlighten on the different tools and techniques used by the management for decision making.
21UPA619	Strategic Management		✓			To develop an understanding of the general and competitive business environment
21UPA620	Information Technology & E-Security		✓		✓	To develop an understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.
21UPA621	Practical Auditing		✓			To undergo the internship training in the auditor's office to get hands-on training.
21UPA6E21	Operations Research		✓			To create an awareness in the application of mathematical and statistical tools in Business Research.
21UPA6E22	Investment Management		✓			To impart knowledge related to the various tools of investments.

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Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21UPA6E23	Customer Relationship management	✓	✓			To understand and familiarize the concept of Customer Relationship Management and its application in various businesses.
21UPA6E31	Auditing and Assurance		✓			To provide an understanding of the principles and practice of Auditing and procedure for investigation.
21UPA6E32	Case Analysis		✓			To enable the student to develop their analytical skills, evaluating new and current knowledge, problem solving abilities and decision making strategies.
21UPA6E33	Retail Business Management		✓			To enable the students to understand the various concepts in Retail business management.
21UPA6S21	Entrepreneurial Development	✓	✓	✓	✓	To Identify the business opportunities and prepare a project
21UPA6S22	Supply Chain Management			✓		To create awareness about the supply chain activities taken to deliver the goods

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**List of Courses having focus on employability/ entrepreneurship/ skill development offered
by the B.Com (Professional Accounting)**

Programme: B.Com (Professional Accounting)					Year 2021-2024
Course Code	Course Title	Focus			Year of Introduction
		Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			
		EM	EN	SD	
21 UPA 101	Financial Accounting	✓	✓		2016
21 UPA 102	General Economics	✓			2012
21 UPA 1A1	Quantitative Aptitude - I	✓			2016
21UPA 203	Higher Financial Accounting	✓	✓		2016
21UPA 204	Commercial Law	✓			2012
21UPA 2A2	Quantitative Aptitude -II	✓			2016
21UPA 305	Corporate Accounting	✓	✓		2016
21UPA 306	Income Tax	✓	✓		2012
21UPA 307	Company Law and Secretarial Practice	✓			2012
21UPA 308	Modern Marketing	✓			2019
21UPA 309	Business Management	✓			2015
21UPA 3A3	Computer Applications – I; Programming Lab in MS Office	✓	✓	✓	2013
21UPA 410	Higher Corporate Accounting	✓	✓		2014
21UPA 411	Industrial Law	✓			2012

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Course Code	Course Title	Focus			Year of Introduction
		Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			
		EM	EN	SD	
21UPA 412	Financial Management	✓	✓		2012
21UPA 413	Indirect Taxation	✓	✓		2019
21UPA 4A4	Computer Applications – II Programming Lab in Tally	✓	✓	✓	2014
21 UPA 514	Cost Accounting	✓	✓		2013
21 UPA 515	Executive Communication	✓	✓	✓	2012
21UPA 516	Financial Services	✓			2020
21UPA5E11	Banking Theory Law and Practice /	✓			2014
21UPA5E12	Principles of Insurance	✓			2014
21UPA5E13	MIS and Industry 4.0	✓		✓	2021
21UPA 517	Human Resource Management	✓			2013
21UPA5S11	Business Ethics	✓			2014
21UPA5S12	Brand Management	✓			2014
21UPA618	Management Accounting	✓	✓		2014
21UPA619	Strategic Management	✓			2012
21UPA620	Information Technology & E- Security	✓			2014
21UPA621	Practical Auditing	✓	✓	✓	2012
21UPA6E21	Operations Research	✓			2014
21UPA6E22	Investment Management	✓			2014

Course Code	Course Title	Focus			Year of Introduction
		Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)	EM	EN	
21UPA6E23	Customer Relationship management	✓			2021
21UPA6E31	Auditing and Assurance	✓			2013
21UPA6E32	Case Analysis	✓	✓	✓	2012
21UPA6E33	Retail Business Management	✓			2021
21UPA6S21	Entrepreneurial Development		✓		2014
21UPA6S22	Supply Chain Management	✓			2014

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**Percentage of Revision of B.Com (Professional Accounting)
Syllabus under Regulation - 2021-24**

B.Com-Professional Accounting							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
1	21UPA5E13	MIS and Industry 4.0	The Paper Added in Semester V as Core Elective-I	100%	Nil	Unit-1 to Unit-5	Course Teacher
2	21UPA6E23	Customer Relationship management	The Paper Added in Semester VI as Core Elective-II	100%	Nil	Unit-1 to Unit-5	Course Teacher
3	21UPA6E33	Retail Business Management	The Paper Added in Semester VI as Core Elective-III	100%	Nil	Unit-1 to Unit-5	Course Teacher

S B Dayal
HoD

K. Srinivasan
12/06/24
CDC Co-ordinator

K. SRINIVASAN, M.COM.,
Co-ordinator

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R. Manicka Chezian
Controller of Examinations

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