

PG DEPARTMENT OF COMMERCE (CA)

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

POLLACHI - 642001

11<sup>th</sup> Board of Studies - Online Meeting – Google Meet

M.COM (CA)

Date & Time: 22.05.2021 & 10.00 AM

Agenda

BoS / CC 11.1	:	Welcome address and Opening Remarks by Head of the Department, Board of studies in the Department of M.Com (CA)
BoS / CC 11.2	:	Confirmation of the Minutes of the 10 <sup>th</sup> Board of studies in the Department of M.Com(CA) held on 22.02.2020 and Action taken report of 10 <sup>th</sup> meeting of Board of studies
BoS / CC 11.3	:	11.3.1 Syllabus of M.COM CA under Regulation 2021 Any other Discussions if any
BoS / CC 11.4	:	Suggestion given by BOS Members
BoS / CC 11.5	:	Any other items



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Associate Professor & Head  
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**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE**

**POLLACHI**


**PG DEPARTMENT OF COMMERCE CA**

**MINUTES OF BOS MEETING**

The 11<sup>th</sup> Meeting of the Board of studies of the M.Com (CA) was held on 22.05.2021 at 10.00 a.m. through Online Mode (Google Meet Platform)


**1. The following members were present:**

S.No	Name of the Faculty and Designation	
1.	Dr.P.ANITHA, Head, Associate Professor	Chairman
2.	Dr.S.Poongodi - Assistant Professor	Internal Members
3.	Dr.P.Jayanthi - Assistant Professor	
4.	Dr.P.Archanaa - Assistant Professor	
5.	Dr.T.Vijayachithra - Assistant Professor	
6.	Dr.P.Gomathi Devi - Assistant Professor	
7.	Dr.M.Deepa - Assistant Professor	
8.	M.Shanmugapriya - Assistant Professor	
9.	Mr.A.Prahalathan -- Assistant Professor	
10.	Ms.R.Ramya - Assistant Professor	
11.	Ms.S.Saranya - Assistant Professor	
12.	Ms.M.Nirmala - Assistant Professor	
13.	T.Anish Fathima - Assistant Professor	
14.	Ms.M.Gayathri - Assistant Professor	
15.	Ms.R.Subasangeetha - Assistant Professor	
16.	Ms.Kesavy - Assistant Professor	
17.	Ms.Indhumathi - Assistant Professor	
18.	Ms.T.Ramya - Assistant Professor	
19.	Dr.K.Vanaja, Professor and Head, Department of Commerce With Professional Accounting, Dr.N.G.P College, Kalappatti, Coimbatore-642048	

  
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20.	Dr.Gomathi Assistant professor, Department of Commerce, Palaniandavar College, Palani.	Academic Experts
21.	D.Velmurugan, Assistant Professor, School of Commerce, Karpagam College of higher Education, Coimatore	Academic Auditor
22.	Ms.Nithya, Eswar Academy, Pollachi	Industrial Expert
23.	Dhinesh Kumar, CTS, Coimatore.	Alumnus nominated by HoD
24.	IndhiraPriyadharshini, II M.Com CA	Student Members
25.	Baby Shalini III B.Com CA	

  
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BoS/CC11.1 WELCOME ADDRESS AND OPENING REMARKS BY CHAIRMAN,  
BOARD OF STUDIES IN THE M.Com CA

The Chairman, BOS of the M.Com CA welcomed and introduced the members of 20th Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BoS/CC 11.2 TO CONFIRM THE MINUTES OF 10<sup>th</sup> BOS MEETING HELD ON 22.02.2020.

The minutes of the 10<sup>th</sup> Board of Studies meeting 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 10<sup>th</sup> Academic council.

~ Action Taken Report (Enclosed in Annexure 1)

  
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BoS/CC 11.3

BoS/CC 11.3.1

## M.COM (CA) (I & II SEMESTER)

### I Semester

- Core - I : 21PCC101 Higher Corporate Accounting  
Core - II : 21PCC102 Managerial Economics  
Core - III : 21PCC103 Digital Marketing  
Core Elective I : 21PCC1E1- Business Environment  
21PCC1E2 - Strategic Management  
21PCC1E3 - Advertising and Sales Promotion  
Core Lab - I : 21PCC104 - Oracle

### II Semester

- Core - IV : 21PCC205 Financial Management  
Core - V : 21PCC206 Operations Research  
Core - IV : 21PCC207 Management Information System  
Core Elective II: 21PCC2E1 - International Business  
21PCC2E2 - Entrepreneurship and Project Management  
21PCC2E - Brand Management  
Core Lab - II : 21PCC208 - VB.Net  
Non Major Elective I: 21PCC2N1- Basics of Income Tax  
21PCC2N2 - Financial Services.


The presented syllabus was accepted by the experts and a **no suggestions** were given

All the courses were accepted by the experts fully without further suggestions:

The following courses were revised with major / minor modifications

- Core-VIII: 20PCC208 - Digital Marketing is transferred from II semester to Semester I as Core – III: 21PCC103 - Digital Marketing
- Core III: 20PCC103 is considered as Core Elective I: 21PCC1E1 - Business Environment

  
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- Core-IV: 20PCC104 - Relational Database Management System & Oracle theory course is removed and it is considered only as a practical course Core Lab -I: 21PCC104 - Oracle
- Core-IX: 20PCC209 - VB.Net Oracle theory course is removed and it is considered only as a practical course Core Lab -II: 21PCC208 - VB.Net
- Major Elective – II: 20PCC3E4 - Strategic Management is considered as Core Elective I: 21PCC1E2 - Strategic Management.
- Major Elective – II: 20PCC3E3 - International Business is considered as Core Elective II –21PCC2E1 - International business.
- Major Elective I: 20PCC3E2: Entrepreneurship and Project Management shifted from semester III to semester II as Core Elective II: 21PCC2E2 - Entrepreneurship and Project Management.

**New Course Added: (IF ANY)**

The following courses from M.Com CA were accepted by the experts fully without further suggestions

- 21PCC207- Core - IV: Management Information System
- 21PCC2E3 - Core Elective II-Brand Management,

BOS/CC 11.3.2

M.COM CA (III & IV SEMESTER)

**III Semester**

- Core - VII : 21PCC309 Applied Cost Accounting
- Core - VIII : 21PCC310 Taxation
- Core - IX : 21PCC311 Research Methodology
- Core Elective - III : 21PCC3E1 E-Commerce and Cyber Security  
21PCC3E2 Logistics Management  
21PCC3E3 Customer Relationship Management
- Core - X : 21PCC312 Security Analysis and Portfolio Management
- Core – XI : 21PCC313 Institutional Training

**IV Semester**

- Core - XII : 21PCC414 Accounting for Decision Making
- Core - XIII : 21PCC415 Human Resource Management

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Core Lab -III : 21PCC416 Accounting and Statistical Package

Core - XIV : 21PCC4P1 (Project Work)

The presented syllabus was accepted by the experts and no suggestions were given

All the courses from M.Com CA were accepted by the experts fully without further suggestions:

The following courses were revised with major / minor modifications.

- o Core-XIII:20PCC313 - Taxation is considered as Core VIII: 21PCC310 - Taxation
- o Major Elective I: 20PCC3E3 - Research Methodology is considered as Core - IX : 21PCC311 - Research Methodology
- o Core-XII - 20PCC312- Security Analysis and Portfolio Management is considered as Core - X 21PCC312 - Security Analysis and Portfolio Management
- o Major Elective - II: 20PCC3E3- International Business is shifted from semester III to semester II Core Elective II -21PCC2E1 - International business.
- o Major Elective - II: 20PCC3E4 - Strategic Management is shifted from Semester III to semester I Core Elective I: 21PCC1E2 - Strategic Management.
- o Major Elective I: 20PCC3E2 - Entrepreneurship and Project Management is shifted to semester III to semester II Core Elective II: 21PCC2E2: Entrepreneurship and Project Management.
- o Core-XIV: 20PCC414 - Accounting for Decision Making is considered as Core XII: 21PCC414 - Accounting for Decision Making
- o Major Elective-III: 20PCC4E5 - E-Commerce and Cyber Security shifted from IV semester to Core Elective - III: 21PCC3E1: E-Commerce and Cyber Security.
- o Major Elective- III: 20PCC4E6 - Customer Relationship Management shifted from IV semester to III semester Core Elective - III: 21PCC3E3- Customer Relationship Management.

**New Course Added: (IF ANY)**

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

- Core Elective - III: 21PCC3E2 - Logistics Management

  
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These changes have been made effect for the students admitted in 2021 – 2024 with I to IV Semesters accordingly.

#### BoS/CS11.4 SUGGESTIONS GIVEN BY THE BoS MEMBERS


- 11.4.1: The Department offers one value added course (Semester III – Desktop Publishing) for minimum 30 hours.
- 11.4.3: Resolved to enroll all students in MOOC in any one of the portals offered by MOOC / NPTEL / SWAYAM. A student should complete at least one course during I semester.
- 11.4.4: Resolved to offer one Certificate Course - Advanced Excel during any semester (Optional).

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.



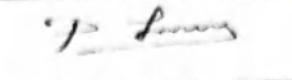


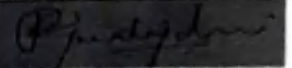

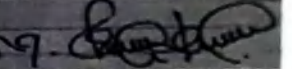
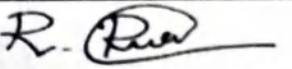
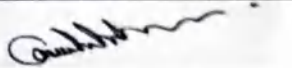
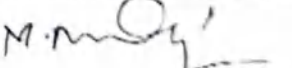
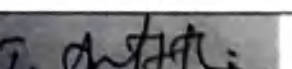

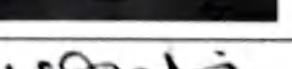
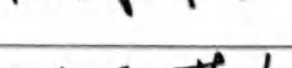
- a) The syllabus of First Year M.Com (CA) under Regulation 2021.
- b) Any other discussion


  
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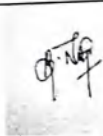

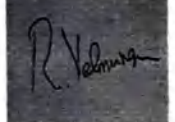


**Members Present:**

<b>Chairman</b>	
Dr.P.ANITHA, Head, Associate Professor	
<b>Internal Members</b>	
Dr.S.Poongodi - Assistant Professor	
Dr.P.Jayanthi - Assistant Professor	
Dr.P.Archanaa - Assistant Professor	
Dr.T.Vijayachithra - Assistant Professor	
Dr.P.Gomathi Devi - Assistant Professor	
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M.Shanmugapriya - Assistant Professor	
Ms.R.Ramya - Assistant Professor	
Mr.A.Prahalathan -- Assistant Professor	
Ms.M.Nirmala - Assistant Professor	
T.Anish Fathima - Assistant Professor	
Ms.S.Saranya - Assistant Professor	
Ms.M.Gayathri - Assistant Professor	
Ms.Indhumathi - Assistant Professor	

  
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Ms.Kesavy - Assistant Professor	
Ms.R.Subasangeetha - Assistant Professor	R. Subhasangeetha.
<b>University Nominee</b>	
Dr.K. Vanaja, Professor and Head, Department of Commerce With Professional Accounting, Dr.N.G.P College, Kalappatti, Coimbatore-642048	
<b>Academic Experts</b>	
Dr.Gomathi Assistant professor, Department of Commerce, Palaniandavar College, Palani.	
<b>Industrial Experts</b>	
Ms.Nithya, Eswar Academy, Pollachi	
<b>Alumnus nominated by Principal / HoD</b>	
Dhinesh Kumar, CTS, Coimatore.	
<b>Special Invitees if any</b>	
D.Velmurugan, Assistant Professor, School of Commerce, Karpagam College of higher Education, Coimbatore.	
<b>Student Members</b>	
IndhiraPriyadarshini, II M.Com CA	
Baby Shalini III B.Com CA	

  
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ANNEXURE I

Minutes of the 10<sup>th</sup> Previous Meeting – Action Taken Report

S.No	Suggestion given by expert members	Action taken
1	To change the course title of Advanced Corporate Accounting as Higher Corporate Accounting	Reviewed and Implemented
2	To change the course title of Programming Lab III – Tally and SPSS as Accounting Package and Statistical Package	Implemented
3	To introduce a new NME course instead of Commerce and Computer Application Practical	Implemented

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**List of Courses having focus on Local, National, Regional and Global Developmental Needs  
offered by the Department of M.Com (CA)**

M.COM (CA)						
Programme: M.Com (CA)						Year:2021
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
21PCC101	Core - I :Higher Corporate Accounting	✓	✓	✓	✓	To impart the knowledge in the area of corporate accounting and its applications in banking, insurance and holding company
21PCC102	Core - II :Managerial Economics	✓	✓	✓		To impart the knowledge on application of economic principles in key management decisions within the firm.
21PCC103	Core - III :Digital Marketing	✓	✓	✓	✓	To endow the students with the basic knowledge of marketing and its digitalization.
21PCC1E1/ 21PCC1E2/ 21PCC1E3	Core Elective I: Business Environment/ Core Elective I: Strategic Management/ Core Elective I: Advertising and Sales Promotion	✓	✓	✓	✓	To expose the students to the environmental aspects of business/ To expose the students in the field of advertising and sales promotional activities.
21PCC104	Core Lab -I : Oracle	✓	✓	✓		To design and implement a database scheme.
21PCC205	Core - IV : Financial Management	✓	✓	✓	✓	To enhance the students knowledge on various concepts in financial management and tools of investment analysis to take right financial decision in business or firm
21PCC206	Core - V : Operations Research	✓	✓	✓		To develop the knowledge of students in the application of mathematical tools in

						decision making
21PCC207	Core – VI : Management Information System	✓	✓	✓		To offer students with the knowledge of automated management system
21PCC2E1/ 21PCC2E2/ 21PCC2E3	Core Elective II: International Business/ Core Elective II: Entrepreneurship and Project Management / Core Elective II: Brand Management	✓	✓	✓	✓	To provide global knowledge to students in managing a business/ To train the students in the field of entrepreneurship and in developing a real time projects / To enhance the skill set in identifying and positioning brand and building brand loyalty in product marketing
21PCC208	Core Lab -II : VB.Net	✓	✓	✓		To have practical exposure in application oriented programming
21PCC2N1/ 21PCC2N2	Non Major Elective II: Basics of Income Tax /Non Major Elective II: Financial Services /	✓	✓	✓	✓	To enrich the students' knowledge in basics of income tax/ To expose the students on the functioning of various financial intermediaries
21PCC309	Core - VII: Applied Cost Accounting	✓	✓	✓		To expose the students with the basic concepts and techniques used in cost accounting
21PCC310	Core VIII: Taxation	✓	✓	✓	✓	To facilitate the students to expand their knowledge on direct taxes.
21PCC311	Core - IX : Research Methodology	✓	✓	✓	✓	To give exposure to the students on the basic research skills.
21PCC3E1/ 21PCC3E2/ 21PCC3E3/	Core Elective - III : E-Commerce and Cyber Security / Core Elective - III : Logistics Management / Core Elective - III : Customer Relationship Management	✓	✓	✓	✓	To provide knowledge on fundamentals of e-commerce / To provide the students an opportunity to learn the Logistic Management / To enrich the students with the conceptual framework of CRM.

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21PCC312	Core – X: Securities Analysis and Portfolio Management	✓	✓	✓	✓	To enlighten the students on the fundamentals of security analysis and portfolio management
21PCC313	Core - XI : Institutional Training	✓	✓	✓		To train the students in real business situations.
	Value Added Course I: Desktop Publishing	✓	✓	✓		To make the students familiar with designing invitations etc.,
21PCC414	Core - XII : Accounting for Decision Making	✓	✓	✓		To enlighten the students in making decisions in the area of managerial accounting.
21PCC415	Core - XIII : Human Resource Management	✓	✓	✓		To enable the students to learn the principles and practices of developing human resources.
21PCC416	Core Lab -III : Accounting and Statistical Package	✓	✓	✓	✓	To provide knowledge on application of computerized accounting and statistical tools.
21PCC4P1	Core – XIV (Project Work) (Project – 160 & Viva – 40)	✓	✓	✓	✓	To enrich the students' knowledge in computer arena with commerce background.

  
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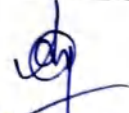
**List of Courses having focus on Employability/ Entrepreneurship/ Skill Development  
offered by the Department of M.Com (CA)**

Department of M.Com (CA)						
Programme: M.COM (CA)					Year: 2021	
Course Code	Course Title	Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			Focus	Year of Introduction
		EM	EN	SD		
21PCC101	Core - I :Higher Corporate Accounting	✓	✓	✓		2011
21PCC102	Core - II :Managerial Economics	✗	✗	✓		2011
21PCC103	Core - III :Digital Marketing	✗	✓	✓		2017
21PCC1E1/ 21PCC1E2/ 21PCC1E3	Core Elective I: Business Environment/Core Elective I: Strategic Management/ Core Elective I: Advertising and Sales Promotion	✓	✗	✓		2011/
21PCC104	Core Lab -I : Oracle	✓	✗	✓		2011
21PCC205	Core - IV : Financial Management	✓	✗	✓		2011
21PCC206	Core - V : Operations Research	✓	✗	✓		2012
21PCC207	Core – VI : Management Information System	✓	✗	✓		2021
21PCC2E1/ 21PCC2E2/ 21PCC2E3	Core Elective II: International Business/Core Elective II: Entrepreneurship and Project Management /Core Elective II: Brand Management	✗	✓	✓		2011/ 2021/ 2021
21PCC208	Core Lab -II : VB.Net	✓	✓	✓		2011
21PCC2N201 / 21PCC2N202	Non Major Elective II: Basics of Income Tax /Non Major Elective II: Financial Services /	✓	✓	✓		2020/ 2021
21PCC309	Core - VII: Applied Cost Accounting	✓	✓	✓		2011
21PCC310	Core VIII: Taxation	✓	✓	✓		2011
21PCC311	Core - IX : Research Methodology	✓	✗	✓		2011
21PCC3E1/ 21PCC3E2/	Core Elective - III : E-Commerce and Cyber	✓	✓	✓		2011/

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21PCC3E3/	Security / Core Elective - III : Logistics Management / Core Elective - III : Customer Relationship Management					2021/ 2019
21PCC312	Core - X: Securities Analysis and Portfolio Management	✓	✓	✓		2011
21PCC313	Core - XI : Institutional Training	✓	✓	✓		2021
	Value Added Course I: Desktop Publishing	✓	✓	✓		2021
21PCC414	Core - XII : Accounting for Decision Making	✓	✓	✓		2011
21PCC415	Core - XIII : Human Resource Management	✓	✓	✓		2011
21PCC416	Core Lab -III : Accounting and Statistical Package	✓	✓	✓		2017
21PCC4P1	Core - XIV (Project Work) (Project - 160 & Viva - 40)	✓	✗	✓		2011
	Certificate Course - Advanced Excel	✓	✗	✓		2021

  
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Percentage of Revision of M.Com CA Syllabus under Regulation 2021


M.COM CA							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change Subject Expert / Course Teacher / Alumini Opinion
1.	21PCC207	Management information System		100%			Subject Expert
2.	21PCC2E3	Brand Management		100%			Subject Expert / Course Teacher
3.	21PCC3E2	Logistic Management		100%			Subject Expert / Course Teacher
4.	21PCC415	Human Resource Management		25%	Unit: I Principles, Challenges, Unit: II Importance, Objectives, Benefits, Factors Influencing HRP. Unit: III Goals, Methods, Advantages, Characteri	Unit: I HRD Organisation and Responsibilities. Unit: II Nature and Scope of HR Plan, Human Resource Forecast. Unit: III Training Process, Training Program,	Subject Expert / Course Teacher

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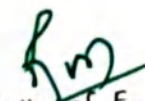
					stics of Training Program, Assessing Effectiven ess of Training. Unit: IV Career Developm ent- Importanc e, Types. Promotion - Purpose, Importanc e, Types.	Preparation of Trainees, Follow up Training. Unit: IV Career Developme nt - Stages, Promotion Plans, Promotion Program	
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HOD

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