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## Department of Commerce

#### Holy Cross College (Autonomous)





Nagercoil-629004, Kanyakumari District, Tamil Nadu, India. Minutes of the Board of Studies meeting of the department of Commerce

held/ conducted on 24.1.2020 at 9.30 AM

Members:

Dr.M. Mary Helen Stella

- HOD and Chairperson

Dr..Dharma Rajini

- University Nominee

Head of the Department,

Department of Commerce & Research Centre,

Vivekananda College,

Agestheeswaram.

Dr.Sr.T.Christina Bridget

-Subject Expert

Principal,

Holy Cross College (Autonomous),

Trichy.

Dr., Andrews Scott

-Subject Expert

Assistant Professor,

Department of Commerce,

Azhagappa Government Arts College,

Karaikudi.

Mr..A.Amirtha Rajan

-Auditor

Partner,

A.John Moris & Company,

Chartered Accountants,

177A, Chithamparam Nager,

Kottar, Nagercoil.

#### Mrs.Alex Diyana Binu,

1268. Rose Illam,

Rajakkamangalam Road,

Keezha Ramanputhur.

- Alumni

#### Dr.Sr.Sahaya Selvi

Dr. S.Mary Pearly Sumathi

Dr. C. Braba

Ms. S. Merlin Vista

Dr. C.K. Sunitha

Dr. R. Evalin Latha

Dr. M. Charles Dayana

Ms. A. Franklin Ragila

Dr. R. Sree Devi

Dr.P.M. Sirumalar Rajam

Ms. S. Jameela

Ms. J. Jemi Rooth Kanosa

Dr. J.Divya Merry Malar

Ms. J. Jenifer

Ms. J.Carolin Jenil Shalu

Ms. S. Anees Fathima Sumaiya

Ms.C.S. Muthumani

- Member

#### Agenda

- Prayer
- Welcome by the Chairperson
- 3. Reading of the minutes of the previous meeting
- 4. Panel of Examiners for UG and PG
- 5. Restructuring / Revision of curriculum for UG with PEOs, POs, PSOs and COs.
- Revision of syllabus for UG Semester I and II
- Restructuring / Revision of curriculum for PG with PEOs, POs, PSOs and COs.
- 8. Revision of syllabus for PG Semester I and II
- 9. Revision / Change of Courses / Modification for UG and PG
- 10. Classification of New Courses
- 11. Classification of courses as Employability / Entrepreneurship / Skill Development
- 12. Classification of courses as Local / National / Regional / Global
- Classification of courses as Crosscutting Issues Gender Equity / Environment and Sustainability / Human Values / Professional Ethics
- 14. Question Paper pattern for internal and external examinations
- Recommendation of books and journals for UG and PG
- Conduct of seminars / workshops in collaborations with Government Agents / Universities / NGOs.
- 17. Suggestion for innovative teaching and evaluation techniques for UG and PG
- Discussion on coordination of teaching, research, extension and other activities of the department
- 19. Feedback and action taken
- 20. Next meeting of BoS
- 21. Any other.

The meeting commenced with prayer after which the HOD introduced the Board members with warm words of welcome.

The following items in the agenda were discussed by the members of the Board.

Item 01/BoS 20.01/03: Approval of the minutes of the previous meeting held on 05.2.2019

Dr. Sr. Sahaya Selviread the minutes and was approved by the members incorporating the suggestions given by the Academic council. Item 02/BoS 20.01/04: Approval of the panel of examiners for B. Com and M. Com programmes

The lists of panels of examiners were approved by the BoS members.

Item 03/BoS 20.01/05: Approval of PEOs, POs, PSOs and COs and the Syllabus for semester I and II of B.Com.

The BoS members approved the PEOs, POs, PSOs and COs after discussion for the courses in semester I and II for B.Com

## Programme Educational Objectives (PEOs)

| PEOs  | Upon completion of the B.Com Degree Programme, the graduates will be able to:  |
|-------|--|
| PEO-1 | apply appropriate theory and scientific knowledge to participate in activities that support<br>humanity and economic development nationally and globally, developing as leaders in<br>their fields of expertise. |
| PEO-2 | pursue lifelong learning and continuous improvement of the knowledge and skills with<br>the highest professional and ethical standards   |
| PEO-3 | acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market.   |

# Programme Outcomes (POs)

| POs. | Upon completion of the B.Com Degree Programme, the graduates will be able to:  |
|------|--|
| PO-1 | understand the conceptual knowledge of accounting and acquire skills to become<br>leaders in their fields of expertise at the global level |
| PO-2 | identify the role and responsibilities of business that leads to social and economic development   |
| PO-3 | acquire entrepreneurial, legal, managerial and communication skills to be successful in<br>business and personal life                      |
| PO-4 | recognise and practice different value systems and ethics for sustainable development  |
| PO-5 | impart competency to make eligible and employable in the job market  |
| PO-6 | practical exposure for start up and project promotion.   |

#### Programme Specific Outcomes (PSOs)

| PSOs. | Upon completion of the B.Com Degree Programme, the graduates will be able  |
|-------|--|
| D00 1 | to:  |
| PSO-1 | develop competency in students to make them employable in the global market and to<br>equip themselves as successful entrepreneurs |
| PSO-2 | apply different concepts in business to start and manage business and realizes the social  |

|       | responsibilities   |
|-------|--|
| PSO-3 | practice different techniques of communication and apply it in business and profession             |
| PSO-4 | enhance practical knowledge to practice business ethics in order to meet the national requirements |
| PSO-5 | develop necessary professional knowledge and skills in academic, business and research.            |

# Item 04/BoS 20.01/06: Restructuring of curriculum for B.Com.

The overall structure of the curriculum framed in 2017 was accepted by the board with the following modifications.

- The core courses were changed and the allied courses for the III and IV Semesters were converted to Elective courses
- ii. Instead of 4 Elective papers as theory papers, one of the elective paper was changed into project.

Courses offered for the students of B. Com are given in the following structure:

#### Course Structure

## Distribution of Hours and Credits

| Course     | Sem.  | Sem. Sem. II Sem | Sem. III                           | Sem. IV                            | Sem.                             | Sem.                               | Total |         |
|------------|-------|------------------|------------------------------------|------------------------------------|----------------------------------|------------------------------------|-------|---------|
|            | 1     |                  | 50000.200                          | Denn IV                            | V                                | VI                                 | Hours | Credits |
| Language   | 6 (3) | 6 (3)            | 3                                  |                                    |                                  | -                                  | 12    | 6       |
| English    | 6 (3) | 6 (3)            |                                    | -                                  |                                  | -                                  | 12    | 6.      |
| Major Core | 6 (5) | 6 (5)            | 6(4) +<br>6(4) +<br>6(4) +<br>5(4) | 6(4) +<br>6(4) +<br>5(4) +<br>6(4) | 6(5) +<br>6(5) +<br>6(5)<br>5(4) | 6(5) +<br>6(5) +<br>6(5) +<br>5(5) | 104   | 81      |
| Elective   | -     | -                | 5(4)                               | 5(4)                               | -                                | 5 (5)                              | 15    | 13      |
| Project    | 12    | -                |                                    |                                    | 5(4)                             | -                                  | 5     | 4       |
| Allied     | 6 (5) | 6 (5)            |                                    | 3                                  | *                                |                                    | 12    | 10      |
| AECC       | 2 (2) | 2 (2)            | -                                  |                                    |                                  |                                    | 4     | 4       |
| SBC        | -     | -                | 2 (2)                              | 2 (2)                              | 2 (2)                            | 2 (2)                              | 8     | 8       |
| NMEC       | 4 (2) | 4(2)             | -                                  |                                    | -                                | -                                  | 8     | 4       |

| *Value Education                             | -          | (1)        | -       | (1)     |            |         | *   | 2      |
|--|------------|------------|---------|---------|------------|---------|-----|--------|
| * HRE  | s .        | =          | -       | -       | (1)        | -       | **  | 1      |
| *WS  | 8          | 8          |         | -       |            | (1)     | E3  | 1      |
| *Certificate Course                          | -          | (1)        | -       | -       | -          | 2       | 20  | 1      |
| *Service<br>LearningProgramme<br>(SLP) - RUN | :=         |            | (1)     |         | -          |         | -   | 1      |
| *Student Training<br>Programme (STP)         | -          | -          |         | (1)     | 143        | -       | 21  | 1      |
| Total  | 30<br>(20) | 30<br>(22) | 30 (23) | 30 (24) | 30<br>(26) | 30 (28) | 180 | 140+ 3 |

Total number of Hours = 180

Total number of Credits = 140 + 3

<sup>\*</sup> Courses / Programmes conducted outside the regular working hours

| Se<br>mes<br>ter | Course   | Course<br>Code   | Course   | Hours /<br>Week  | Credits |   |
|------------------|----------|------------------|--|--|---------|---|
|                  | Part I   | TL2011<br>Fl2011 | Language:<br>Tamil<br>French   | 6  | 3       |   |
|                  | Part II  | GE2014           | General English  | 6  | 3       |   |
|                  | Part III | AC2011           | Major Core I: Financial Accounting -I                                  | 6  | 5       |   |
|                  | rartin   | AA2011           | Allied I: Business Economics   | 6  | 5       |   |
| I                |          | AEC201           | Ability Enhancement Compulsory Course (AECC):<br>English Communication | 2  | 2       |   |
|                  | 1        | Part IV          | ANM201   | Non Major Elective Course (*NMEC): Basic<br>Accounting | 4       | 2 |
|                  |          | VEC202           | Foundation Course I: Values for Life                                   |  | 15      |   |
|                  | Part V   | SDP202           | Skill Development Programme (SDP): Certificate<br>Course               | 2  | 383     |   |
|                  |          | STP204           | Student Training Programme (STP): Clubs & Committees / NSS             | -  | *       |   |
|                  | Part I   | TL2021<br>Fl2021 | Language:<br>Tamil<br>French   | 6  | 3       |   |
| п                | Part II  | GE2024           | General English  | 6  | 3       |   |
|                  | Part III | AC2021           | Major Core II: Financial Accounting -II                                | 6  | 5       |   |
|                  | rare m   | AA2021           | Allied II: Principles of Marketing                                     | 6  | 5       |   |

|    |          | AEC202                     | Ability Enhancement Compulsory Course (AECC):<br>Environmental Studies  | 2   | 2  |
|----|----------|----------------------------|---|-----|----|
|    | Part IV  | ANM202                     | Non Major Elective Course (*NMEC):Fundamentals of Banking   | 4   | 2  |
|    |          | VEC202                     | Foundation Course I: Values for Life  | 2   | 1  |
|    | D. of Y  | SDP202                     | Skill Development Programme (SDP): Certificate<br>Course  | 3   | 1  |
|    | Part V   | STP204                     | Student Training Programme (STP): Clubs & Committees / NSS  | -   | 2  |
|    |          | AC2031                     | Major Core III: Accounting for Partnership  | 6   | 4  |
|    |          | AC2032                     | Major Core IV: Contemporary Banking in India  | 6   | 4  |
|    |          | AC2033                     | Major Core V: Company Law   | 5   | 4  |
|    | Part III | AC2034                     | Major Core VI: Business Statistics  | 6   | 4  |
|    |          | AC2035<br>AC2036<br>AC2037 | Elective I: Basics of Business and Stock Exchange<br>Retail Management<br>Logistics and Supply Chain Management | 5   | 4  |
|    | Part IV  | SBC203/<br>SBC204          | Skill Based Course (*SBC): Yoga / Computer<br>Literacy  | 2   | 2  |
| П  |          | VEC204                     | Foundation Course II: Personality Development   | -   |    |
|    | Part V   | STP204                     | Student Training Programme (STP): Clubs & Committees / NSS  |     |    |
|    |          | SLP203                     | Service LearningProgramme (SLP): Extension<br>Activity (RUN)  |     | 1  |
|    |          | AC2041                     | Major Core VII:PracticalCost Accounting   | 6   | 4  |
|    | Part III | AC2042                     | Major Core VIII: Principles of Auditing   | 6   | 4  |
|    |          | AC2043                     | Major Core IX: Modern Business Communication  | 5   | 4  |
|    |          | AC2044                     | Major Core X: Business Mathematics  | 6   | 4  |
|    |          | AC2045                     | Elective II: Business Management  | 0   | 4  |
|    |          | AC2046                     | Business Ethics   | 5   | 4  |
| IV |          | AC2047                     | Executive Skill Development   |     |    |
|    |          | SBC203/                    | Skill Based Course (*SBC): Yoga / Computer  |     |    |
|    | Part IV  | SBC204                     | Literacy  | 2   | 2  |
|    | Part IV  | VEC204                     | Foundation Course II: Personality Development   | -   | 1  |
|    |          | VEC204                     |   | -   | 1. |
|    | Part V   | STP204                     | Student Training Programme (STP): Clubs &<br>Committees / NSS   | - 5 | 1  |
|    |          | AC2051                     | Major Core XI: Corporate Accounting   | 6   | 5  |
|    |          | AC2052                     | Major Core XII: Business Law - I  | 6   | 5  |
|    |          | AC2053                     | Major Core XIII: Fundamentals of Income Tax   | 6   | 5  |
|    | Part III | AC2054                     | Major Core XIV: E-Commerce  | 5   | 4  |
| v  |          | AC20PR<br>AC2055<br>AC2056 | Elective III: Project Startups for commerce graduates Entrepreneurial Training and Development                  | 5   | 4  |
|    | Part IV  | ASK205                     | Skill Based Course (*SBC):Preparation for<br>Competitive Examinations - I                                       | 2   | 2  |
|    |          | HRE205                     | Foundation Course III: Human Rights Education (HRE)   | -   | 1  |
|    |          | AC2061                     | Major Core XIV: Accounting for Management   | 6   | 5  |
|    | Part III | AC2062                     | Major Core XV: Business Law -II   | 6   | 5  |
| VI |          | AC2063                     | Major Core XVI: Income Tax Law and GST  | 6   | 5  |

| Part IV | ASK206<br>WSE206           | Skill Based Course (*SBC): Preparation for<br>Competitive Examinations - II<br>Foundation Course IV: Women's Studies (WS) | 2 | 2 |
|---------|----------------------------|---|---|---|
|         | AC2065<br>AC2066<br>AC2067 | Elective IV: (a) OrganisationalBehaviour (b) Strategic Management (c) Enterprise Information System                       | 5 | 5 |
|         | AC2064                     | Major Core XVII: Human Resource Management<br>and Development   | 5 | 5 |

Item 5/BoS 20.01/7: Approval of PEOs, POs,PSOs, COs and the Syllabus for semester I and II of M.Com.

The BoS members approved the PEOs, POs, PSOs and COs after discussion for the courses in semester I and II for M.Com

# Programme Educational Objectives (PEOs)

| PEOs   | Upon Completion of M.Com degree programme, the graduates will be able to:  |
|--------|--|
| PEO -1 | use scientific and computational technology to solve social issues and pursue research   |
| PEO -2 | will continue to learn and advance their careers in industry both in public and private sectors, government and academia.  |
| PEO -3 | exercise professional skills, values, team spirit and high leadership and accept the challenges in the industry, academics and in the field of business management to contribute to nation building. |

## Programme Outcomes (POs)

| POs  | Upon Completion of M.Com degree programme, the graduates will be able to:   |
|------|---|
| PO-1 | apply high level of knowledge and skills in various fields.   |
| PO-2 | offer opportunities to develop the graduates in research, writing, communication and publication skills.            |
| PO-3 | identify and analyse functional management issues at various levels for career advancement                          |
| PO-4 | develop competency and skills to pursue higher level programmes in commerce and industry                            |
| PO-5 | function effectively as a member or leader in teams by demonstrating soft skills,<br>coping skills and human values |
| PO-6 | sensitizing professional ethics and societal needs which lead them for holistic development                         |

# Programme Specific Outcomes (PSOs)

| PSOs  | Upon Completion of M.Com degree programme, the graduates will be able to: |
|-------|---|
| PSO-1 | generate and initiate innovative business and marketing ideas.            |

| PSO-2 | develop professional, communication and research skills which lead them for<br>holistic development.                |
|-------|---|
| PSO-3 | develop competency and skills in students to pursue higherlevel<br>programmes in commerce, management and industry. |
| PSO-4 | instill in them leadership and soft skills to promote sustainable development.                                      |
| PSO-5 | practice business and professional ethics which lead them for holistic development                                  |

# Item 6/BoS 20.01/8: Restructuring of curriculum for M.Com.

The overall structure of the curriculum framed in 2017 was accepted by the board with the following modifications.

## Course Structure Distribution of Hours and Credits

| Course                        | Sem. I                                 | Sem. II                                | Summer<br>Vacation | C. YY                       | en                                     | Total |         |
|-------------------------------|--|--|--------------------|-----------------------------|--|-------|---------|
| Course                        |  |  |                    | Sem. III                    | Sem. IV                                | Hours | Credits |
| Core - Theory                 | 6 (4) +<br>6 (5) +<br>6 (5) +<br>6 (4) | 6 (5) +<br>6 (5) +<br>6 (4) +<br>6 (4) |                    | 6 (4) +<br>6 (4) +<br>6 (5) | 6 (4) +<br>6 (5) +<br>6 (5) +<br>6 (4) | 90    | 67      |
| Elective                      | 6 (4)                                  | 6 (4)                                  | -                  | 6 (4)                       | 6 (4)                                  | 24    | 16      |
| Project                       | 8                                      | 4:                                     | -                  | 6 (4)                       | -                                      | 6     | 4       |
| *Life Skill Training - I      | 3                                      | (1)                                    | -                  | -                           | 3                                      | -     | 1       |
| *Life Skill Training - II     |  | â                                      | -                  |                             | (1)                                    | -     | 1       |
| *Summer Training<br>Programme | 2                                      | S.                                     | (1)                |                             | 26                                     | -     | 1       |
| TOTAL                         | 30 (22)                                | 30 (23)                                | (1)                | 30 (21)                     | 30 (23)                                | 120   | 90      |

<sup>\*</sup> Courses / Programmes conducted outside the regular working hours

## Courses Offered

| Semester | Subject<br>Code | Title of the Paper   | Hours/<br>Week | Credits |
|----------|-----------------|--|----------------|---------|
|          | PA2011          | Core I: Environment for Business   | 6              | 4       |
|          | PA2012          | Core II: Applied Operations Research   | 6              | 5       |
|          | PA2013          | Core III: Accounting for Companies   | 6              | 5       |
| Ι -      | PA2014          | Core IV: Research Methodology  | 6              | 4       |
|          | PA2015          | Elective I:(a) Business Ethics and Corporate Governance (b) Strategic Management | 6              | 4       |
|          | PA2021          | Core V: International Business   | 6              | 4       |

|     | PA2022  | Core VI: Accounting for Management  | 6   | 5  |
|-----|---|---|-----|----|
|     | PA2023  | Core VII: Strategic Financial Management  | 6   | 5  |
| 111 | PA2024  | Core VIII: Financial Services   | 6   | 4  |
|     | PA2025  | Elective II:  (a) Services Marketing  (b) International Marketing                   | 6   | 4  |
|     | LST202  | Life Skill Training (LST) - I   | -   | 1  |
|     | PA2031  | Core IX: Legal Aspects of Business  | 6   | 4  |
|     | PA2032  | Core X: Logistics Management  | 6   | 4  |
|     | PA2033  | Core XI: Income Tax and Corporate Tax Planning                                      | 6   | 5  |
| ш   | PA2034  | Elective III:  (a) Organisational Behaviour  (b) Banking and Financial Institutions | 6   | 4  |
|     | PA20P1  | Project   | 6   | 4  |
|     | PA2041  | Core XII: Managerial Economics  | 6   | 4  |
|     | PA2042  | Core XIII:Indirect Taxes  | 6   | 5  |
|     | PA2043  | Core XIV: Marketing and Consumer Behaviour  | 6   | 5  |
|     | PA2044  | Core XV: Human Resource Management  | 6   | 4  |
| IV  | PA2045  | Elective IV:  (a) Tourism Management  (b) Entrepreneurial Development               | 6   | 4  |
|     | Elective II:  PA2025 (a) Services Marketing  (b) International Marketing  LST202 Life Skill Training (LST) - 1  PA2031 Core IX: Legal Aspects of Business  PA2032 Core X: Logistics Management  PA2033 Core XI: Income Tax and Corporate Tax  Elective III:  PA2034 (a) Organisational Behaviour  (b) Banking and Financial Institutions  PA20P1 Project  PA2041 Core XII: Managerial Economics  PA2042 Core XIII:Indirect Taxes  PA2043 Core XIV; Marketing and Consumer Behaviour  PA2044 Core XV: Human Resource Management  Elective IV:  PA2045 (a) Tourism Management | Life Skill Training (LST) - II  | -   | 1  |
|     | STP201  | Summer Training Programme (STP)   | -   | 1  |
|     |   | TOTAL   | 120 | 90 |

Item 07/BoS 20.01/09: The following courses for B.Com during the I and II semesters are revised/modified based on the feedback from the students & Alumni.

| Sl.No. | Semester         | Course Code | Course<br>Title               | Changes                 |   |  |
|--------|------------------|-------------|-------------------------------|-------------------------|---|--|
|        | . Se correspondo |             |                               | Removed (if any)        | Addition (if any)                               |  |
| 1      | I                | AC2011      | Financial<br>Accounting<br>-I | Depreciation<br>Account | Accounting Standards<br>Rectification of errors |  |

|   |   |        |                                |                             | Computerized Accounting —Tally ERP 9  |
|---|---|--------|--------------------------------|-----------------------------|---------------------------------------|
| 2 |   | AA2011 | Business<br>Economics          | Supply, Cost and<br>Revenue | Consumer Behaviour,<br>Business Cycle |
| 3 | н | AC2021 | Financial<br>Accounting<br>-II | -                           | Depreciation Account                  |

The Title of the core course 'Introduction to Accounting' in semester I is changed into 'Financial Accounting - I' and the title of the core course 'Financial Accounting' in semester II is changed into 'Financial Accounting -II'

# The following courses for M.Com during the I and II semesters are revised/ modified based on the feedback from the students & Alumni.

| Sl.No. | Sem   | Paper  | Paper Title  | Changes   |   |
|--------|-------|--------|--|---|---|
|        | ester | Code   |  | Removed (if any)  | Addition (if any)   |
| 1.     | 1     | PA2011 | Environment<br>for Business                          | Unit – III MRTP Act Unit – V International Economics Institutions (WTO, World bank and IMF) The following textbook is removed; "Business Environment" by Sathdeva S, & Lekshmi Nariem Agarwal | Unit - II Liberalisation and Public Sector and Economic Development Unit - III Indian patents Act Unit - V Role of WTO Trading Blocks in Globalisation New Textbook; Business Environment by Dr. C. D. Balaji |
| 2.     | I     | PA2012 | Applied<br>Operations<br>Research                    | Unit – II (Input Output<br>Analysis, Goal<br>programming and<br>Inventory Models  | Unit – V problems on<br>Inventory Models  |
| 3.     | 1     | PA2013 | Accounting<br>for<br>Companies                       | Unit I: Shares and Debentures Unit II: External and Internal Reconstruction Unit III: Liquidation and Accounting Standards  | Unit I :Accounts of Banking Companies Unit II :Accounts of Insurance companies Unit IV: Double Account System including Accounts of Electricity Companies UnitV:Hotel Accounting and Value Added Concept      |
| 4.     | I     | PA2015 | i) Business<br>Ethics and<br>Corporate<br>Governance | Unit III: Managing Ethics   | Unit V: Corporate<br>Governance   |
| 5.     | II    | PA2021 | International<br>Business                            | Unit –IV:International<br>Financial Institutions  | Unit – I:Frame Work of<br>International Business  |

| 6. | 11 | PA2022 | Accounting<br>for<br>Management                               | Unit II: Ratio Analysis,<br>Unit IV: Fund Flow, Cash<br>Flow Statement<br>Unit V:Human Resource<br>Accounting and Inflation<br>account | Unit II: Activity Based<br>Costing,<br>Unit IV: Accounting for<br>price level changes,<br>Unit V: Managerial<br>Decision Making |
|----|----|--------|---|--|---|
| 7. | 11 | PA2023 | Strategic<br>Financial<br>Management                          | Unit III : Capital Structure<br>Theories   | Unit IV: Theories of<br>dividend, Factors<br>affecting dividend<br>policy (Theory only)   |
| 8. | II | PA2025 | i) Services<br>Marketing<br>ii)<br>International<br>Marketing | Unit II: Bank Marketing  | Unit II: Mass<br>Communication<br>Marketing   |

The Title of the elective paper 'Research Methodology' is changed into Core paper.

The Title of the core paper 'Business Ethics' is changed into 'Business ethics and Corporate Governance' and shifted from IV semester to I semester.

The Title of the core paper 'Advanced Financial Management' is changed into 'Strategic Management'.

The core paper 'Entrepreneurial Development 'ischanged into 'International Business' and shifted from IV semester to II semester.

The Title of the elective paper 'Banking and Financial Institutions' is changed into Core paper and shifted from IV semester to II semester.

# Item 08/BoS 20.01/10: New Courses Introduced for B.Com students in the new structural revision of Curriculum

| S.No | Course Code | Name of the Course Introduced   |
|------|-------------|---|
| 1    | AC2021      | Major Core II: Financial Accounting-II                                |
| 2    | AA2021      | Allide II : Principles of Marketing                                   |
| 3    | ACM202      | Add on Course: Professional English for Commerce and<br>Management II |
| 4    | AC2011      | Major Core I: Financial Accounting-I                                  |
| 5    | AA2011      | Allied I: Business Economics  |
| 6    | ANM201      | Non Major Elective : Basic Accounting                                 |
| 7    | ACM201      | Add on Course :Professional English for Commerce and<br>Management I  |

# New Papers Introduced for M.Com students in the new structural revision of Curriculum

| S No | Course Code | Name of the Course Introduced                           |
|------|-------------|---|
| 1    | PA2015      | Elective I:(a) Business Ethics and Corporate Governance |
| 2    | PA2022      | Core VI: Accounting for Management                      |

Item 09/BoS 20.01/11: Classification of the courses for B.Com as Employability/ Entrepreneurship / Skill development

| Sem | Course<br>Code | Name of the<br>Course                      | Employability | Entrepreneurship | Skill<br>Development |
|-----|----------------|--|---------------|------------------|----------------------|
|     | AC2011         | Financial<br>Accounting -1                 | ~             |                  | 1                    |
|     | AA2011         | Business<br>Economics                      | V             |                  | 1                    |
| 1   | ACM201         | Add on Course :<br>Professional<br>English |               |                  | 4                    |
|     | AMN201         | Basic Accounting-<br>NMEC                  |               |                  | 1                    |
|     | AC2021         | Financial<br>Accounting –II                | ~             | 1 1 1 8 5        | 1                    |
|     | AA2021         | Principles of<br>Marketing                 |               |                  | 1                    |
| п   | ACM202         | Addon Course :<br>Professional<br>English  |               |                  | ~                    |
|     | ANM202         | Fundamentals of<br>Banking                 | ~             | [                | 1                    |

Classification of the courses for M.Com as Employability/Entrepreneurship/ Skill development

| Semester | Subject<br>Code | Name of the Course                                | Employability | Entrepreneu<br>rship | Skill<br>Development |
|----------|-----------------|---|---------------|----------------------|----------------------|
| I        | PA2011          | Business Environment                              | 4             |                      | V .                  |
|          | PA2012          | Applied Operations<br>Research                    |               |                      | ~                    |
|          | PA2013          | Corporate Accounting                              | 1             |                      | 1                    |
|          | PA2014          | ResearchMethody                                   |               |                      | 1                    |
|          | PA2015          | Business Ethics<br>and<br>Corporate<br>Governance |               |                      | V                    |
|          | PA2016          | Strategic Management                              |               |                      | 1                    |
| II       | PA2021          | International Business                            |               | 1                    | 1                    |
|          | PA2022          | Accounting for<br>Management                      |               |                      | V                    |
|          | PA2023          | Strategic Financial<br>Management                 |               |                      | ~                    |
|          | PA2024          | Financial Services                                |               | 1                    | V                    |
|          | PA2025          | Services<br>Marketing                             | ~             |                      | ~                    |
|          | PA2026          | International Marketing                           | ·             | ~                    | <b>√</b>             |

Item 10/BoS 20.01/12: Classification of the courses as Local / National / Regional / Global relevance and Cross Cutting Issues

The members of the Board classified the B.Com courses in the new structure based on local/ national/ regional/ global relevance.

| Sem | Course Code | Name of the Course                                | Local | National | Regional | Globa |
|-----|-------------|---|-------|----------|----------|-------|
| I   | AC2011      | Major Core I:<br>Financial<br>Accounting,I        |       | ~        |          |       |
|     | AA2011      | Allied I:<br>Business Economics                   |       | 1        |          |       |
|     | ACM201      | Add on Course :<br>Professional English           |       | 1        |          |       |
|     | ANM201      | Non Major Elective :<br>Basic Accounting          |       | 1        |          |       |
| П   | AC2021      | Major Core II:<br>Financial Accounting<br>II      |       | 1        |          |       |
|     | AA2021      | Allide II :<br>Principles of<br>Marketing         |       | ~        |          |       |
|     | ACM202      | Addon Coursr :<br>Professional English            |       |          |          | ~     |
|     | ANM202      | Non Major Elective :<br>Fundamental of<br>Banking |       | ~        |          |       |

The members of the Board classified the M.Com courses in the new structure based on local/ national/ regional/ global relevance

| Semester | Subject Code | Name of the<br>Course                      | Local | National | Regional | Global |
|----------|--------------|--|-------|----------|----------|--------|
| I        | PA2011       | Core I: Business<br>Environment            |       | /        |          | 1      |
|          | PA2012       | Core II: Applied<br>Operations<br>Research |       |          |          | _      |
|          | PA2013       | Core III:<br>Corporate<br>Accounting       |       | ,        |          |        |
|          | PA2014       | Core IV:<br>Research<br>Methodology        |       | ~        |          |        |
|          | PA2015       | Elective I: (a)<br>Business Ethics         |       | V        |          |        |

|    |        | and Corporate<br>Governance                       |   |   |   |
|----|--------|---|---|---|---|
|    | PA2016 | Elective I: (b)<br>Strategic<br>Management        | V |   |   |
| 11 | PA2021 | Core V:<br>International<br>Business              |   |   | 1 |
|    | PA2022 | Core VI:<br>Accounting for<br>Management          | _ |   |   |
|    | PA2023 | Core VII:<br>Strategic<br>Financial<br>Management |   |   |   |
|    | PA2024 | Core VIII:<br>Financial<br>Services               | ~ |   |   |
|    | PA2025 | Elective II: (a)<br>Services<br>Marketing         | - | - |   |
|    | PA2026 | Elective II; (b)<br>International<br>Marketing    |   |   | 1 |

# Item 11/BoS 20.01/13: Classification of the courses as Cross Cutting Issues

Classification of B.Com courses based on Cross Cuttings Issues

| Se<br>m | Course<br>Code | Name of the Course                      | Gender<br>Equity | Environmental<br>Sustainability | Human<br>Values | Professional<br>Ethics |
|---------|----------------|---|------------------|---------------------------------|-----------------|------------------------|
|         | AC2011         | Financial<br>Accounting -I              |                  |                                 |                 | ~                      |
|         | AA2011         | Business Economics                      |                  |                                 |                 | 1                      |
| I       | ACM201         | Add on Course :<br>Professional English |                  |                                 |                 | 1                      |
|         | AMN201         | Basic Accounting-<br>NMEC               |                  |                                 |                 | 1                      |
|         | AC2021         | Financial<br>Accounting –II             |                  |                                 |                 | 1                      |
| П       | AA2021         | Principles of<br>Marketing              |                  |                                 |                 | 4                      |
| 11      | ACM202         | Addon Coursr :<br>Professional English  |                  |                                 |                 | <b>✓</b>               |
|         | ANM202         | Fundamentals of<br>Banking              |                  | 12                              |                 | 4                      |

# Classification of M.Com courses based on Cross Cuttings Issues

| Subject Code | Name of the Course   | Gender | Environment<br>Sustainability | Human<br>Values | Professional<br>Ethics |
|--------------|--|--------|-------------------------------|-----------------|------------------------|
| PA2011       | Core I: Business<br>Environment                                | ×      | *                             | ·               |                        |
| PA2012       | Core II: Applied Operations<br>Research                        |        |                               | 1               | ×.                     |
| PA2013       | Core III: Corporate<br>Accounting                              |        |                               |                 | 1                      |
| PA2014       | Core IV: Research<br>Methodology                               |        |                               | 1               | 1                      |
| PA2015       | Elective I: (a) Business<br>Ethics and Corporate<br>Governance | 1      |                               | ~               | 4                      |
| PA2016       | Elective I: (b) Strategic<br>Management                        | 1      | ~                             | 1               |                        |
| PA2021       | Core V: International<br>Business                              |        |                               |                 | -                      |
| PA2022       | Core VI: Accounting for<br>Management                          |        |                               |                 | · V                    |
| PA2023       | Core VII: Strategic<br>Financial Management                    |        |                               |                 | 1                      |
| PA2024       | Core VIII: Financial<br>Services                               |        | 11.5                          |                 |                        |
| PA2025       | Elective II: (a) Services<br>Marketing                         |        |                               |                 |                        |
| PA2026       | Elective II: (b) International<br>Marketing                    |        |                               |                 | ~                      |

# Item 12/BoS 20.01/14: Question paper pattern for CIA and External Examination for B.Com

# Ratio of Internal External 30:70

| CIA   | Marks |
|---|-------|
| Test  | 15    |
| Class Test (3)  | 6     |
| Quiz (2)  | 4     |
| Home Assignment/ Group Discussion/ Problem<br>Solving | 5     |
| Total   | 30    |

| External                       | Marks |  |
|--------------------------------|-------|--|
| Part A 10 x 1 (Objective type) | 10    |  |
| Part B 5 x 4 (Internal Choice) | 20    |  |
| Part C 5 x 8 (Internal Choice) | 40    |  |
| Total                          | 70    |  |

# Question paper pattern for CIA and External Examination for M.Com

## Ratio of Internal External 40: 60

| CIA   | Marks |
|---|-------|
| Test  | 20    |
| Class Test (2)                                    | 4     |
| Quiz (2)  | 4     |
| Seminar   | 4     |
| Online Home Assignment                            | 4     |
| Group Discussion/ Problem Solving/ Open book test | 4     |
| Total   | 40    |

| External                       | Marks |  |
|--------------------------------|-------|--|
| Part A 10 x 1 (Objective type) | 10    |  |
| Part B 5 x 3 (Internal Choice) | 15    |  |
| Part C 5 x 7 (Internal Choice) | 35    |  |
| Total                          | 60    |  |

Item 13/BoS 20.01/15: Recommendation of books, journals for B.Com and M.Com programmes.

The members suggested to subscribe various journals for the department from the general library.

Item 14/BoS 20.01/16: Conduct of seminars / workshops in collaborations with Government Agents / Universities / NGOs.

Seminars and conferences are the best platforms to fostering knowledge exchange and professional development by conducting seminars and workshops in collaboration with esteemed partners such as Government Agencies, Universities, and NGOs. Through these collaborative efforts, we aim to address pressing issues, disseminate valuable insights, and empower individuals and organizations to make meaningful contributions to society.

Item 15/BoS 20.01/17: Suggestions for innovative teaching and evaluation techniques

The BoS members suggested the following methodologies to enhance teaching, learning and evaluation.

- a) SLOs
- b) Kahoot
- c) Quizzes
- d) Group Discussion
- e) PPT
- f) Online Quiz

Item 16/BoS 20.01/18: Discussion on coordination of teaching, research, extension and other activities of the department

Compulsory Add on Courses offered by the Department

- Microsoft Office Certification course before completing the first year
- Lower English Typewriting Examinations conducted by the Department of Technical Education, Government of Tamil Nadu before IV semester
- Tally Academy Certification in TALLY ERP. 9 before completing the Degree.

SEC (Preparation for Competitive Examinations) for the VI Semester is offered for the students of Department of Commerce to motivate them to prepare for Competitive and Bank Examinations with confidence.

NME (Basic Accounting & Fundamentals of Banking) for the I and II Semesters is offered to the students of other departments to throw light on accounting and banking practices.

**Project** is introduced in the V semester as one of the core courses to involve themselves in social issues through systematic research.

# Item 17/BoS 20.01/19: Feedback action taken

| Stakeholders | Feedback Received                               | Action Taken  |
|--------------|---|---|
| Students     | Skill development courses could be incorporated | Value Added Courses based on skill development has been introduced. |
| Parents      | It is preferable to have offline classes.       | Offline classes are resumed.  |
| Employers    | Soft skills can be improved.                    | Various programmes were organised in order to improve skills.       |

The following suggestions were given by the student representatives

- Introduce new courses focusing on competitive examinations.
- Curriculum framed is satisfactory.

| Name of the Students | Class     | Signature |
|----------------------|-----------|-----------|
| I. Michael Sherlin   | II M.Com  | Shedie    |
| S. Shalon Abiya      | III B.Com | Divoler.  |

Item 18/BoS 20.01/20: Next Meeting of the BoS

The members of the board suggested having the next meeting of BoS in July 2nd week, 2020.

#### Item 19/BoS 20.01/21:

The meeting ended with vote of thanks by the HOD, the Chairperson of the BoS at 3.45pm.

| Name of the Members                       | Designation  | Signature  |
|---|--|--|
| University Nominee<br>Dr.Dharma Rajini,   | Associate Professor, Department of Commerce, Vivekananda College, Agasteeswaram.           | Brancos  |
| Subject Expert<br>Dr.T.Christina Bridget, | Principal, Holy Cross College (Autonomous) Trichy.   | former   |
| Subject Expert<br>Dr.Andrews Scott,       | Assistant Professor, Department of Commerce, Azhagappa Government Arts College, Karaikudi. | MEAD OF THE DEPARTMENT  ALABAMA SOMEOMINE OF COMMINES  ALABAMA SOMEOMINES  ALABAMA SOM |

| Industrialist<br>Mr.A.Amirtha Rajan, | Partner, A.JohnMoris&Co, Chartered Accountants, 177A, Chidambaram Nagar, Kottar, Nagercoil. | Dubit               |
|--------------------------------------|---|---------------------|
| Alumni<br>Mrs.Alex Diyana Binu,      | 1268,Rose Illam,<br>Rajakamangalam Road,<br>Keezha Ramanputhur.                             | Absent              |
| Dr.M. Mary Helen Stella              | HOD and Chairperson   | AL FC - Holon State |
| Dr.Sr.Sahaya Selvi                   | Assistant Professor   | del                 |
| Dr. S.Mary Pearly Sumathi            | Assistant Professor   | HUEV 1              |
| Dr. C. Braba                         | Assistant Professor   | e to the            |
| Ms. S. Merlin Vista                  | Assistant Professor   | Skel                |
| Dr. C.K. Sunitha                     | Assistant Professor   | Cke                 |
| Dr. R. Evalin Latha                  | Assistant Professor   | 800                 |
| Dr. M. Charles Dayana                | Assistant Professor   | M. Dayles.          |
| Ms. A. Franklin Ragila               | Assistant Professor   | Grand               |
| Dr. R. Sree Devi                     | Assistant Professor   | andi:               |
| Dr.P.M. Sirumalar Rajam              | Assistant Professor   | Surt.               |
| Ms. S. Jameela                       | Assistant Professor   | B                   |
| Ms. J. Jemi Rooth Kanosa             | Assistant Professor   | Randa               |
| Dr. J.Divya Merry Malar              | Assistant Professor   | TOH!                |
| Ms. J. Jenifer                       | Assistant Professor   | Lui                 |
| Ms. J.Carolin Jenil Shalu            | Assistant Professor   | Op.                 |
| Ms. S. Anees Fathima Sumaiya         | Assistant Professor   | Cost                |
| Ms.C.S. Muthumani                    | Assistant Professor   | an                  |