Department of Commerce
Holy Cross College (Autonomous)
Nationally Re-Accredited with A+ by NAAC (CGPA 3.35-IV Cycle)
Nagercoil-629004, Kanyakumari District, Tamil Nadu, India.

Minutes of the Board of Studies meeting of the Department of Commerce held on 02.12.2021 at 10.00 AM via Google Meet

Members:

Dr.M. Mary Helen Stella	-Chairperson & Head of the Department
Dr. Dharma Rajini,	- University Nominee

Head of the Department,

Department of Commerce & Research Centre,

Vivekananda College,

Mail id: rdrajini@gmail.com

Dr. Sr.T.Christina Bridget   -Subject Expert

Principal,

Holy Cross College (Autonomous),

Trichy.

Mail id: sr_biji@yahoo.com

Dr. Dr..Andrews Scott   -Subject Expert

Assistant Professor,

Department of Commerce,

Azhagappa Government Arts College,

Karaikudi.

Mail id: scott_sxc@rediffmail.com

Mr. A.Amirtha Rajan   -Auditor

Partner,

A.John Moris & Company,

Chartered Accountants,

177A. Chithamparam Nager,

Kottar, Nagercoil.

Mail id: amirtharajan@ajohnmoris.com

Ms.G.Hesil Jerda	- Alumni

6/34,Simon Colony,

Kodimunai Post,

Kanyakumari.

Mail id: hesil.bcom@gmail.com

Dr.Sr.Sahaya Selvi	-Member
Dr.S.Mary Pearly Sumathi	- Member
Dr. C. Braba	- Member
Dr. C.K. Sunitha	- Member
Ms. S.Merlin Vista	- Member
Dr. R. Evalin Latha	- Member
Dr. M.Charles Dayana	- Member
Dr. R. Sree Devi	- Member
Ms. A. Franklin Ragila	- Member
Dr.P.M. Sirumalar Rajam	- Member
Ms. S. Jameela	- Member
Dr. G.Sahaya Shiny	- Member
Dr. J.Divya Merry Malar	- Member
Ms. J. Jenifer	- Member
Ms. J.Carolin Jenil Shalu	- Member
Dr.Gaana Mughila	- Member
Dr.Jani Mercy Bai	- Member

Agenda

1. Prayer
2. Welcome by the Chairperson
3. Reading of the minutes of the previous meeting
4. Revamping / Revision of Curriculum of UG with PEOs, POs, PSOs and COs
5. UG Syllabus for Semester V and VI
6. Classification of New Courses
7. Classification of courses as Employability / Entrepreneurship / Skill Development
8. Classification of courses as Local / National / Regional / Global
9. Classification of courses as Crosscutting Issues Gender Equity / Environment and Sustainability / Human Values / Professional Ethics
10. Recommendation of books and journals
11. Conduct of seminars / workshops in collaborations with Government Agents / Universities / NGOs.
12. Suggestion for innovative teaching and evaluation techniques
13. New measures to be undertaken by the department
14. Feedback and action taken
15. Next Meeting of BoS
16. Any other.

The Board of Studies meeting commenced with a prayer song. The members of the board, the Chairperson, University Nominee, Subject experts, Industrialist, Alumna and faculty of the Department, were present for the meeting.

Chairperson's Address

The Chair Person and Head of the Department, Dr. M. Mary Helen Stella, welcomed the members and introduced them while briefing on the agenda for the conduct of this meeting. The following items in the Agenda were discussed by the members of the Board.

Item 01/BoS 22.01/03: Approval of the minutes of the meeting held on 05.02.2021

Dr. S.Mary Pearly Sumathi read the minutes of the previous meeting which was approved by

the members after incorporating the modifications/ suggestions given by the Academic council.

Item 02/BoS 22.01/04: Restructuring/Revision of curriculum for B.Com with PEOs, POs, PSOs and COs

The BoS members approved the PEOs, POs, PSOs and COs after discussion for the courses in semester V and VI 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 humanity and economic development nationally and globally, developing as leaders in their fields of expertise.
PEO-2	pursue lifelong learning and continuous improvement of the knowledge and skills with 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 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 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 to:
PSO-1	develop competency in students to make them employable in the global market and to 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.	

The overall structure of the curriculum framed in 2020 was accepted by the board with the following modifications.

    i) The core and Elective courses were changed.

    ii) Instead of 4 Elective papers, one of the elective papers 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. I	Sem. II	Sem. III	Sem. IV	Sem. V	Sem. VI	Total Hours	Total Credits
Part I								
Language	6 (4)	6 (4)	-	-	-	-	12	8
Part II								
English	6 (4)	6 (4)	-	-	-	-	12	8
Part III								
Major Core	6 (5)	6 (5)	6(5) + 6(4) + 6(4) + 5(4)	6(5) + 6(5) + 6(5) +5(4)	6(5)+ 6(4)+ 6(4) 5(4)	6(5)+ 6(4)+ 6(4)+ 5(4)	104	80
Elective	-	-	5(4)	5(4)	-	5 (4)	15	12
Project	-	-	-	-	5(4)	-	5	4
Allied	6 (4)	6 (4)	-	-	-	-	12	8
Part IV								

Add on Course (Professional English)	2(2)	2(2)	2(2)	2(2)	-	-	8	8
SEC	2 (2)	2 (2)	-	-	-	2 (2)	6	6
AEC (Ability Enhancement Course)	-	-	.-	-	2(2)	-	2	2
Non-Major Elective	2(2)	2(2)	-	-	-	-	4	4
Total	**30(23)**	**30(23)**	**30(23)**	**30(25)**	**30(23)**	**30(23)**	**180**	**140**

Non Academic Course								
Part V								
*FC – I (Value for Life)	-	(1)	-	-	-	-	-	1
*FC – II (Personality Development)	-	-	-	(1)	-	-	-	1
*FC – III (Human Rights Education)	-	-	-	-	**(1)**	-	-	1
*FC – IV (Gender Equity Studies)	-	-	-	-	-	**(1)**	-	1

*SLP– Community Engagement Course	-	-	(2)	-	-	-	-	2
*SLP – Extension Activity (RUN)	-	-	-	(2)	-	-	-	2
*STP – Clubs & Committees / NSS	-	-	-	(2)	-	-	-	2

- **Mandatory Courses conducted outside the regular working hours**

Total number of Hours	=	180
Total number of Compulsory Credits	=	140 + 10

Courses Offered

Semester	Course	Course Code	Title of the Course	Hours / Week	Credits
I	Part I	TL2011 FL2011	Language: Tamil French	6	4
	Part II	GE2011	General English	6	4
	Part III	AC2011	Major Core I: Financial Accounting -I	6	5
		AA2011	Allied I: Business Economics	6	4
	Part IV	ACM201	Add on Course: Professional English	2	2
		ANM201	Non Major Elective (*NME): Basic Accounting	2	2
		SEC201/ SEC202	Skill Enhancement Course (*SEC): Meditation and Exercise / Computer Literacy	2	2
	Part V	FCV201	Foundation Course I: Values for Life	-	-
		STP201	Student Training Programme (STP): Clubs & Committees / NSS	-	-
II	Part I	TL2021 FL2021	Language: Tamil French	6	4
	Part II	GEA202	General English	6	4
	Part III	AC2021	Major Core II: Financial Accounting -II	6	5
		AA2021	Allied II: Principles of Marketing	6	4
	Part IV	ACM202	Add on Course: Professional English	2	2
		ANM202	Non Major Elective (*NME): Basic Accounting	2	2
		SEC201/ SEC202	Skill Enhancement Course (*SEC): Meditation and Exercise / Computer Literacy	2	2
	Part V	FCV201	Foundation Course I: Values for Life	-	1
		STP201	Student Training Programme (STP): Clubs & Committees / NSS	-	-
		SLP201	Service Learning Programme (SLP) Community Engagement Course	-	-
III	Part III	AC2031	Major Core III: Advanced Accounting - I	6	5
		AC2032	Major Core IV: Banking Theory Law & Practice	6	4
		AC2033	Major Core V: Business Statistics	6	4
		AC2034	Major Core VI: Company Law and Secretarial Practice	5	4
		AC2035 AC2036 AC2037	Elective I: Principles of Management Retail Management Logistics and Supply Chain Management	5	4
	Part IV	ACM203	Add on Course: Professional English	2	2
	Part V	FCV202	Foundation Course II: Personality Development	-	-
		STP201	Student Training Programme (STP): Clubs & Committees / NSS	-	-
		SLP201	Service Learning Programme (SLP): Community Engagement Course	-	2
		SLP202	Service Learning Programme (SLP) Extension Activity (RUN)	-	-

IV	Part III	AC2041	Major Core VII: Costing	6	5
		AC2042	Major Core VIII: Auditing	6	5
		AC2043	Major Core IX: Business Mathematics	6	5
		AC2044	Major Core X: Business Communication	5	4
		AC2045 AC2046 AC2047	Elective II: E-Commerce Business Ethics Soft Skill Development	5	4
	Part IV	ACM204	Add on Course: Professional English	2	2
	Part V	FCV202	Foundation Course II: Personality Development	-	2
		STP201	Student Training Programme (STP): Clubs & Committees / NSS	-	2
		SLP202	Service Learning Programme (SLP) Extension Activity (RUN)	-	1
V	Part III	AC2051	Major Core XI: Corporate Accounting	6	5
		AC2052	Major Core XII: Business Law	6	4
		AC2053	Major Core XIII: Income Tax Law & Practice - I	6	4
		AC2054	Major Core XIV: Research Methodology	5	4
		AC20PR	Elective III: Project	5	4
	Part IV	AEC201	Ability Enhancement Course (*AEC): Environmental Studies	2	2
	Part V	FCV203	Foundation Course III: Human Rights Education (HRE)	-	1
VI	Part III	AC2061	Major Core XV: Management Accounting	6	5
		AC2062	Major Core XVI: Industrial Law	6	4
		AC2063	Major Core XVII: Income Tax Law and Practice - II	6	4
		AC2064	Major Core XVIII: Human Resource Management and Development	5	4
		AC2065 AC2066 AC2067	Elective IV: OrganisationalBehaviour Strategic Management Enterprise Information System	5	4
	Part IV	SEC203	Skill Enhancement Course (*SEC): Preparation for Competitive Examinations	2	2
	Part V	FCV204	Foundation Course IV: Gender Equity Studies (GES)	-	1
			TOTAL	180	140 + 10

Compulsory Add on Courses offered by the Department

1. Microsoft Office Certification course before completing the firstyear
2. Tally Academy Certification in TALLY ERP. 9 before completing the secondyear
3. Lower English Typewriting Examinations conducted by the Department of Technical Education, Government of Tamil Nadu before Vsemester

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.

Extra Credits Courses

Self Learning Courses

Semester	Course Code	Title of the Course	Hours/Week	Credits
III/ V	AC20S1	Introduction to Goods and Service Tax	-	2
IV/VI	AC20S2	Rural Marketing	-	2
III - VI	AC20S3	Online Course	-	2

Value Added Courses

Semester No.	Course Code	Title of the Course	Total Hours	Credits
III / IV	VAA201	Effective Communication Training	30	1
V / VI	VAA202	E- Filing of Tax Returns	30	1

Item 03/BoS 22.01/05: Approval of Syllabus of B.Com for V and VI Semesters with the following Suggestions / Recommendations

The BoS members approved the Courses in Sem V and Sem VI for UG programme.

The following courses during the V and VI semesters are revised/ modified based on the feedback from the students & Alumni.

Sl.No.	Semester	Paper Code	Paper Title	Changes	
				Removed (if any)	Addition (if any)
1	V	AC2051	Corporate Accounting	-	In Objectives add (According to companies Act 2013) Unit III- heading as Profit Prior to Incorporation and Final Accounts 2013
2	V	AC2052	Business Law	-	Unit IV – Sale of Goods Act 1930 Unit V- The Information Technology Act 2000
3	V	AC2053	Income Tax Law & Practice - I	-	Unit II- Heading as Income from Salary Unit IV- Heading as Income from Business or Profession
4	V	AC2054	Research Methodology	Unit I- Research Process, Report writing	Unit I – Definition, Meaning, Concept Unit IV- Types of Data: Primary & Secondary data
5	VI	AC2061	Management Accounting	Unit II- Limitations Unit- III- Limitations	Unit I- Heading as Management Accounting Unit II- Disadvantages (Simple Problem only) Unit III- Disadvantages
6	VI	AC2062	Industrial Law	-	Unit IV- Gratuity Act Unit V- EPF Act
7	VI	AC2063	Income Tax Law and Practice - II	-	Unit II-All sections & Provisions Unit VAssessment of TDs, TDs from

					salary
8	VI	AC2064	Human Resource Management and Development	-	-
9	VI	AC2065	OrganisationalBehaviour	-	-
10	VI	AC2066	Strategic Management	-	-
11	VI	AC2067	Enterprise Information System	-	-
12	VI	SEC203	Skill Enhancement Course (*SEC): Preparation for Competitive Examinations		Unit V- Economical

Item 04/BoS 22.01/06: New Papers Introduced for B.Com students in the new structural revision of Curriculum

Course Code	Name of the Course Introduced
AC2154	Major Core X: Research Methodology
AC2152	Major Core VIII: Business Law
AC2064	Major Core XVIII: Human Resource Management and Development
AC2066	Elective IV (b): Strategic Mangaement
AC2067	Elective IV (c): Enterprise Information System

Item 05/BoS 22.01/07: Classification of the courses as Employability/ Entrepreneurship/ Skill Development

Sem	Course Code	Name of the Course	Employability	Entrepreneurship	Skill Development
V	AC2051	Major Core XI: Corporate Accounting	✓		✓
	AC2052	Major Core XII: Business Law			✓
	AC2053	Major Core XIII: Income Tax Law & Practice - I			✓
	AC2054	Major Core XIV: Research Methodology			✓

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Sem	Course Code	Name of the Course	Local	National	Regional	Global
	AC20PR	Project				✓
VI	AC2061	Major Core XV: Management Accounting	✓			✓
	AC2062	Major Core XVI: Industrial Law				✓
	AC2063	Major Core XVII: Income Tax Law and Practice - II				✓
	AC2064	Major Core XVIII: Human Resource Management and Development				✓
	AC2065	Elective IV: Organisational Behaviour	✓			✓
	AC2066	Strategic Management		✓		✓
	AC2067	Enterprise Information System	✓			✓
	ASK206	Skill Enhancement Course: Preparation for Competitive Examinations,II				✓

Item 06/BoS 21.01/08: Classification of the courses as Local/ National/ Regional/Global relevance

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

Sem	Course Code	Name of the Course	Local	National	Regional	Global
V	AC2151	Majo Core VII: Corporate Accounting		✓		
	AC2152	Major Core VIII: Business Law		✓		
	AC2153	Major CoreIX: Income Tax Law and Practice , I		✓		
	AC2154	Major Core X: Research Methodology		✓		
	AC20PR	Project and Viva Voce		✓		
VI	AC2061	Major Core XV: Management Accounting		✓		
	AC2062	Major Core XVI: Industrial Law		✓		
	AC2063	Major Core XVII:		✓		

	Course Code	Name of the Course					
		Income Tax Law and Practice, II					
	AC2064	Major Core XVIII: Human Resource Management and Development		✓			
	AC2065	Elective IV (a): Organisational Behaviour		✓			
	AC2066	Elective IV (b): Strategic Management					✓
	AC2067	Elective IV (c): Enterprise Information System					✓
	ASK206	Skill Enhancement Course: Preparation for Competitive Examinations, II	✓				

Item 07/BoS 21.01/09: Classification of courses as Crosscutting Issues

The members of the Board classified the UG courses in the new structure based on Cross Cuttings Issues

Sem	Course Code	Name of the Course	Gender Equity	Environmental Sustainability	Human Values	Professional Ethics	Indian Knowledge System
V	AC2051	Major Core XI: Corporate Accounting					✓
	AC2052	Major Core XII: Business Law				✓	✓
	AC2053	Major Core XIII: Income Tax Law & Practice - I				✓	✓
	AC2054	Major Core XIV: Research Methodology		✓			
VI	AC2061	Major Core XV: Management Accounting					✓
	AC2062	Major Core XVI: Industrial Law					✓
	AC2063	Major Core XVII: Income Tax Law and Practice - II		✓	✓	✓	✓
	AC2064	Major Core XVIII: Human Resource Management and Development		✓		✓	

	AC2065	Elective IV: Organisational Behaviour			✓			✓	
	AC2066	Strategic Management							✓
	AC2067	Enterprise Information System						✓	

Item 08/BoS 21.01/10: Recommendation of books and journals

The Board of members suggested to subscribe of books and journals that are relevant, insightful, and academically enriching based on the modified /revised syllabus .

Item 09/BoS 21.01/11: 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 10/BoS 21.01/12: Suggestions for innovative teaching and evaluation techniques for UG

Incorporating elements of gamification, such as quizzes, simulations, or educational games, into the curriculum can increase student motivation and engagement. Gamified activities make learning more interactive, enjoyable, and effective while promoting healthy competition and collaboration among students.

Item 11/BoS 21.01/13: New measures to be undertaken by the department

- Reviewing and optimizing the workflows to eliminate redundancies and streamline procedures, ensuring tasks are completed more efficiently.

- Embracing innovative technologies to automate tasks, improve data management, and enhance communication within the department and with stakeholders.

Item 12/BoS 21.01/14: Feedback action taken

Stakeholders	Feedback Received	Action Taken
Students	Satisfied with teaching methodologies followed in the department.	-
Parents	Satisfied about the environment prevailing in the department.	-
Alumni	Mandatory Job oriented courses can be introduced.	Introduced.

The following suggestions were given by the student representatives

- Satisfied with teaching methodologies followed in the department.

- Practical Exposure is needed Training for NET/SET Examinations.

Name of the Students	Class	Signature
Miss. S. Anusha Mini	II M.Com	
Miss. J. Mistika Smoni	III, B.Com	

Item 13/BoS 21.01/15: Next Meeting of the BoS

The members of the board suggested having the next meeting of BoS in the month of July, 2022.

Item 14/BoS 21.01/16: Any Other

The meeting ended at 12.00pm with the vote of thanks by Dr.Sr.Sahaya Selvi.

Name of the Members	Designation	Signature
University Nominee, Dr.Dharma Rajini,	Head of the Department, Department of Commerce & Research Centre, Vivekananda College, Agestheeswaram.	
Subject Expert, Dr.Sr.T.Christina Bridget	Principal, Holy Cross College (Autonomous)Trichy.	
Subject Expert, Dr..Andrews Scott	Assistant Professor, Department of Commerce, Azhagappa Government Arts College, Karaikudi.	HEAD OF THE DEPARTMENT DEPARTMENT OF COMMERCE
Auditor, Mr..A.Amirtha Rajan	Partner, A.John Moris & Company, Chartered Accountants, 177A.Chithamparam Nager, Kottar, Nagercoil.	

Alumni, Ms.G.Hesil Jerda	6/34,Simon Colony, Kodimunai Post, Kanyakumari.	*(signature)*
Dr.M. Mary Helen Stella	HoD and Chairperson	*(signature)*
Dr.Sr.Sahaya Selvi	Assistant Professor	*(signature)*
Dr. S.Mary Pearly Sumathi	Assistant Professor	*(signature)*
Dr. C. Braba	Assistant Professor	*(signature)*
Dr. C.K. Sunitha	Assistant Professor	*(signature)*
Ms.S.Merlin Vista	Assistant Professor	*(signature)*
Dr. R. Evalin Latha	Assistant Professor	*(signature)*
Dr. M. Charles Dayana	Assistant Professor	*(signature)*
Dr. R. Sree Devi	Assistant Professor	*(signature)*
Ms. A. Franklin Ragila	Assistant Professor	*(signature)*
Dr.P.M. Sirumalar Rajam	Assistant Professor	*(signature)*
Ms. S. Jameela	Assistant Professor	*(signature)*
Ms.G.Sahaya Shiny	Assistant Professor	*(signature)*
Dr. J.Divya Merry Malar	Assistant Professor	*(signature)*
Ms. J. Jenifer	Assistant Professor	*(signature)*
Ms. J.Carolin Jenil Shalu	Assistant Professor	*(signature)*
Dr.Gaana Muhila	Assistant Professor	*(signature)*
Ms.Jani Mercybai	Assistant Professor	*(signature)*