

1-1-2 No. 17

**KARPAGAM ACADEMY OF HIGHER EDUCATION
DEPARTMENT OF COMMERCE
MINUTES OF THE BOARD OF STUDIES - 2018-19**

Minutes of the meeting of the Board of Studies in Commerce held on 08/06/2018 at 10.00 am in the Department of Commerce at Karpagam Academy of Higher Education.

Members Present:

1. Dr. S. S. Shanthakumari
2. Dr. K. Jothi
3. Dr. B. Seethadevi
4. Dr. R. Velmurugan
5. Mrs. N. Sumathi
6. Dr. K. Uthayasuriyan
7. Mr. V. Vettrivel

The Chairperson welcomed the members of the Board. The Board carefully scrutinized the draft syllabus / syllabi and after detailed discussion the following resolutions were passed.

Agenda: 1

To consider and approve the Regulations and Syllabus for B.Com, B.Com (CA), B.Com (PA) and B.Com (BPS) programme.

Resolution: 1

Resolved to approve the Regulations and Syllabus for B.Com, B.Com (CA), B.Com (PA) , B.Com (BPS) programme and it comes into effect from 2018-19 (Approved Regulations and Syllabus given in Annexure-I).

Agenda: 2

To consider and approve the Regulations and Syllabus for M.Com (CA) programme.

Resolution: 2

Resolved to approve the Regulations and Syllabus for M.Com (CA) programme and it comes into effect from 2018-19 (Approved Regulations and Syllabus given in Annexure-II).

Agenda: 3

To consider and approve the Regulations and Syllabus for M.Phil. and Ph.D. programme.

Resolution: 3

Resolved to approve the Regulations and Syllabus for M.Phil. and Ph.D. programme and it comes into effect from 2018-19 (Approved Regulations and Syllabus given in Annexure-II).

**B.Com.,
Annexure**

The following changes were made,

Semester I

- In Financial Accounting course 75% changes were made Hence it is considered as a new course
- Financial Accounting practical and Business organisation and management courses were removed and Business Law paper was shifted from second semester to first semester. Fourth unit chapters under sale of goods act 1930 was removed and the limited liability partnership act 2008 was introduced, fifth unit chapters under common carriers and intellectual property legislations were removed.
- In Business Communication second unit Application letter and Resume Preparation chapters were introduced.
- In unit IV vocabulary and listening were included
- In Unit V chapters on use of technology , web page, oral presentation and interviews were included.

Semester II

- Business law and business law practical were removed and shifted to first semester and Corporate Accounting a fourth semester course was introduced.

Semester III

- Income tax law and practices Practical, Financial analysis and reporting , stock market investment courses were removed, Instead Auditing and Corporate Governance, Computerised Accounting System, Auditing and Corporate Governance (Practical), Computerised Accounting System (Practical)” and cost accounting courses were included.

Semester IV

- Corporate accounting course was shifted to second semester, corporate accounting practical, International business and E-commerce courses were removed. cost accounting course was shifted to third semester.
- Introduced Research Methodology, Financial Analysis and Reporting, Excel for business, Indirect taxation Research Methodology practical, Indirect taxation practical and Excel for business practical in the fourth semester.
- In Financial Analysis and Reporting 75% changes were made Hence it is considered as a new Course in fourth semester

Semester V

The following courses were removed

- Human resource management, Indirect tax law ,Principles of Marketing, Banking and insurance, Entrepreneurship, Advertising, Principles of Micro Economics, Business Ethics,Principles of Marketing(Practical), Banking and insurance (Practical),
- The following elective courses were Introduced Advanced Accounting, Financial management, Management accounting, Company Law, Marketing Management, Investment management, Business Economics, Management and Organisational Behaviour, Marketing Management(Practical), Investment management(Practical), Business Economics (Practical), Management and Organisational Behaviour (Practical)” in the Fifth semester.

Semester VI

The following courses were removed

- Management accounting, computer Application business, Office management and secretarial practice, fundamentals of investment, Personal selling and salesmanship, consumer protection, Indian Economy, Retail management, Management accounting (Practical), and computer Application business (Practical)

The following courses were introduced

- Banking and Insurance, Financial services and capital market, Entrepreneurship, Personal selling and salesmanship, Human Resource Management, International Business, Banking and Insurance Practical, Financial services and capital market, , Entrepreneurship Practical, Personal selling and salesmanship Practical, Human Resource Management Practical, International Business Practical and Project

UG Programme:

The UG programme of B.Com. consists of 46 courses out of which 8 are languages and general courses. There is a syllabus change in 10 courses and hence total change = $10/38 * 100 = 38.0\%$

B.Com. (CA) Annexure

The following changes made as given below

S. NO	NAME OF THE COURSE	UNITS REPLACED
SEMESTER - I		
1.	Introduction to Information Technology	Unit V
2.	Business Communication	Unit IV
SEMESTER - III		
3.	Database Management system	UNIT IV & V
SEMESTER -IV		
4.	Cost Accounting	Unit V
SEMESTER - V		
5.	Company Law	Unit II
6.	Management Accounting	Unit III

SEMESTER –VI		
7.	Internet and Web Designing	Unit III
8.	Entrepreneurship	Unit III & V
9.	Personal selling and Salesmanship	Unit II, IV & V

- ❖ First semester: Financial Accounting - syllabus fully changed except the introduction in unit-1.
- ❖ Introduction to Information Technology: extended topics of the existing topics are included in unit I, II & III.
- ❖ Introduced “Auditing and Corporate Governance, Computerised Accounting System, Auditing and Corporate Governance (Practical), Computerised Accounting System (Practical)” in the third semester.
- ❖ Introduced “Research Methodology, Cost Accounting, Financial Analysis and Reporting, HTML Programming, Research Methodology, Financial Analysis and Reporting, HTML Programming” in the fourth semester.
- ❖ Introduced “Advanced Accounting, Investment Management, Business Economics, Management and Organisational Behaviour, Investment Management (Practical), Business Economics (Practical), Management and Organisational Behaviour (Practical)” in the Fifth semester.
- ❖ Introduced “Taxation, Human Resource Management, Management Information System, Taxation (Practical), Internet and Web Designing (Practical), Entrepreneurship (Practical), Personal selling and Salesmanship (Practical), Human Resource Management, Management Information System, Project” in the sixth semester.
- ❖ All the courses were focused towards employment, entrepreneurship and skill development.

UG Programme:

The UG programme of B.Com. CA consists of 49 courses out of which 8 are languages and general courses. There is a syllabus change in 8 courses and hence total change = $17/41 * 100 = 41.46\%$

B. Com (PA) (2018-19 Batch)

The UG programme of B.Com. PA consists of 48 courses out of which 8 are languages and value-added courses. Total changes 80.90%

Semester I

- ❖ In Financial Accounting Course, Content of Unit IV and V can be modified and in Unit I, II and III Contents can be changed.
- ❖ The course Business Law Can be Shifted Semester IV instead of Business Organization and Management new course can be introduced.
- ❖ In Business Communication Course the content of unit I and V can be modified.

Semester II

- ❖ Corporate Accounting Course Can be transferred from Semester III.

Semester III

- ❖ Corporate Accounting course can be transferred from third semester to second semester and Cost Accounting course can be introduced.
- ❖ Direct Taxation – I course can be removed and Income Tax Law and Practice course can be introduced.
- ❖ Principles of Auditing course can be removed and Auditing and Corporate Governance course can be introduced.
- ❖ Management Information system course can be removed and Computerized Accounting System course can be introduced.
- ❖ Auditing and Corporate Governance practical course can be introduced.
- ❖ Computerized Accounting System practical course can be introduced.

Semester IV

- ❖ Advanced Corporate Accounting course can be removed and Indirect Taxation course can be introduced.
- ❖ Research Methodology course can be transferred from fifth semester to fourth semester.
- ❖ Company Law and Secretarial Practice course can be removed and Financial Analysis and Reporting course can be introduced.
- ❖ Business Organization and Office Management course can be removed and Excel for Business course can be introduced.
- ❖ Financial Analysis and Reporting Practical course can be introduced.
- ❖ Excel for Business Practical course can be introduced.

Semester V

- ❖ Company Law course can be introduced and Research Methodology course can be transferred from fifth semester to fourth semester.
- ❖ Banking and Insurance course be removed and Insurance Law and Practice course can be introduced.
- ❖ Banking Law and Practice course can be introduced.

- ❖ Management Accounting course can be transferred from sixth semester to fifth semester. Financial Services and Capital Markets course can be transferred from fifth semester to sixth semester.
- ❖ Applied Cost Accounting course can be removed and Advanced Accounting course can be introduced.
- ❖ Human Resource Management course can be removed and Business Economics course can be introduced.
- ❖ Principles of Marketing course can be removed and Management and Organization Behaviour course can be introduced.
- ❖ Micro Economics course can be removed.
- ❖ Insurance Law and Practice practical course can be introduced.
- ❖ Banking Law and Practice practical course can be introduced.
- ❖ Business Economics practical course can be introduced
- ❖ Management and Organization Behaviour practical course can be introduced.

Semester VI

- ❖ Financial Services and Capital Markets course can be transferred from fifth semester to sixth semester and all units can be modified. Management Accounting transferred to fifth semester.
- ❖ Industrial Relations and Labour Laws course can be removed and Information System Control and Audit course can be introduced.
- ❖ Strategic Management course can be introduced and Entrepreneurship and Project Management course can be removed.
- ❖ International business Course can be introduced.
- ❖ Management Accounting course can be transferred from sixth semester to fifth semester and Entrepreneurship course can be introduced.
- ❖ Retail Business Management course can be removed and Personal Selling and Salesmanship Course can be introduced.
- ❖ Financial Services and Capital Markets course practical can be introduced.
- ❖ Investment Management Practical course can be introduced.
- ❖ Information System Control and Audit Practical course can be introduced.
- ❖ Strategic Management practical course can be introduced.
- ❖ Entrepreneurship Practical course can be introduced.
- ❖ Personal Selling and Salesmanship Practical course can be introduced.
- ❖ Project work can be introduced.
- ❖ Indian Economy course can be removed
- ❖ Retail Management course can be removed
- ❖ Management Accounting Practical course can be removed
- ❖ Computer Application in Business Practical course can be removed
- ❖ Banking and Insurance practical course can be introduced
- ❖ Investment Management Practical course can be introduced
- ❖ Human Resource Management Practical course can be introduced
- ❖ International Business Practical course can be introduced
- ❖ Entrepreneurship Practical course can be introduced
- ❖ Personal Selling and Salesmanship Practical course can be introduced

- ❖ Project work can be introduced

B.Com (BPS)

The UG programme of B.Com(BPS) consists of 52 courses out of which 8 are languages and value added courses. 25 New courses are introduced and total change is 65.29%.

Semester I

- ❖ In Financial Accounting Course, Content of Unit I,II,III and IV can be modified.
- ❖ Financial Accounting Practical Course can be removed.
- ❖ Business Organization and Management Course can be shifted to V Semester and the Business Law Course can be shifted from II Sem

Semester II

- ❖ MS Office and Automation Practical removed.

Semester III

- ❖ The course Corporate Law Theory and Practical can be removed from Semester III and Cost Accounting (18BPU301) can be include.
- ❖ The course Financial Analysis and Reporting can be shifted from Sem III to Sem IV. Instead Auditing and corporate governance can be included,
- ❖ The four credit of Auditing and Corporate Governance can be splitted into three credit of theory Auditing and Corporate Governance (18BPU302) and one credit of practical Auditing and Corporate Governance (Practical) (18BPU311).
- ❖ The four credit of Business Process Services in Insurance can be splitted into three credit of theory Business Process Services in Insurance (18BPU303B) and one credit of practical Business Process Services in Insurance (Practical) (18BPU312).

Semester IV

- ❖ The course Corporate Accounting Theory and Practical can be removed from Semester III and the Course Research Methodology (18BPU402) can be included.
- ❖ The course name Retail Environment and Market research can be renamed as Retail, CPG and Market Research (18BPU401).
- ❖ The four credit of Business Process Services in Banking can be splitted into three credit of theory Business Process Services in Banking (18BPU403B) and one credit of practical Business Process Services in Banking (Practical) (18BPU412).
- ❖ The four credit of Financial Analysis and Reporting can be splitted into three credit of theory Financial Analysis and Reporting (18BPU403A) and one credit of practical Financial Analysis and Reporting (Practical) (18BPU411).

Semester V

- ❖ The course Entrepreneurship and Taxation can be shifted from semester V to semester VI.
- ❖ The course company law (18BPU501A), Marketing management (18BPU502B) can be included.
- ❖ The course Auditing can be removed, and Business Economics (18BPU504A) & Management and Organization Behaviour (18BPU504B) can be included.
- ❖ The six credit of Marketing management can be splitted into five credit of theory Marketing Management (18BPU502B) and one credit of practical Marketing Management (Practical) (18BPU511).
- ❖ The six credit of Business Economics can be splitted into five credit of theory Business Economics (18BPU504B) and one credit of practical Business Economics (Practical) (18BPU512).
- ❖ The six credits of Management and Organization Behaviour can be splitted into five credit of theory Management and Organization Behaviour (18BPU504B) and one credit of practical Management and Organization Behaviour (Practical) (18BPU513).

Semester VI

- ❖ The course Financial Management (theory and practical), Human Resource Management (theory and practical), Cost and Management Accounting, Office Management and Secretarial Practice , Personal Selling and Salesmanship, Managerial Economics and Retail Management can be removed.
- ❖ The course Investment Management (18BPU601B), Strategic Management (18BPU602B), Management Information System (18BPU603B) can be included.
- ❖ The six credit of Investment management can be splitted into five credit of theory Investment management (18BPU601B) and one credit of practical Investment management Practical (18BPU611).
- ❖ The six credit of strategic management can be splitted into five credit of theory strategic management (18BPU602B) and one credit of practical strategic management Practical (18BPU612).
- ❖ The four credit of entrepreneurship can be splitted into three credit of theory entrepreneurship (18BPU603A) and one credit of practical entrepreneurship Practical (18BPU613).
- ❖ The four credit of Management Information System can be splitted into three credit of theory Management Information System (18BPU603B) and one credit of practical Management Information System Practical (18BPU614).
- ❖ Six credit of Project can be included.

M.Com and M.Com CA

Annexure

The following new courses were introduced

In **M.Com** Programme there is No change in the course syllabi for all the four semester

M.Com CA

Semester I

Advanced corporate accounting, Relational database Management System, Organisational behaviour, Acquisition and corporate restructuring and Relational database Management System Practical & Financial market and institutions.

Semester II

Data mining and data warehousing Practical, Advanced excel for business Practical & Investment banking and financial services

Semester III

Business valuation, Software models and engineering & Accounting for decision making.

Semester IV

Digital Marketing, Digital Marketing Practicals & Entrepreneurial development

PG Programme:

The PG programme of M.Com. CA consists of 30 courses. There is a syllabus change in 13 course and hence total change = $13 / 29 * 100 = 44.83\%$

The meeting came to an end with a vote of thanks by the Chair.

Chair person.



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