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No. 77

KARPAGAM ACADEMY OF HIGHER EDUCATION

Department of Commerce

Minutes of the Meeting of Board of Studies 2015 - 2016

Minutes of the meeting of the Board of Studies in Commerce held on 16.04.2015 at
10.00 a.m.

Members Present

1. Dr.K.Kumuthadevi
HOD, Department of Commerce
Karpagam University
Coimbatore
2. Mrs.N.Kothainayaki
Department of Commerce
Karpagam University
Coimbatore
3. Dr.K.Jothi
Department of Commerce
Karpagam University
Coimbatore
4. Dr.R.Velmurugan
Department of Commerce
Karpagam University
Coimbatore
5. Dr.R. Vinayagamoorthy
Professor, Department of Commerce
Periyar University
Salem

The chairperson welcomed the members of the Board. The board carefully scrutinized the draft syllabus / Syllabi of the following courses.

1. B.Com.
2. B.Com. (CA)
3. B.Com. (PA)
4. M.Com.
5. M.Com. (CA)
6. M.Phil & Ph. D
7. Allied subjects to Maths Department
 - a. Introduction to Accounting
 - b. Indian Banking
 - c. Cost and Management Accounting
 - d. Human Resource Management

8. Allied Subjects to Engineering

- a. Principles of Management and Entrepreneurship Development and approved the same

The following changes are made in the existing syllabus

Annexure I

B.Com.

Semester I

- Principles of Accountancy course the following chapters have been added trial Balance in the First unit,
- Petty cash book was added in the Second unit,
- Retiring Bills under Rebate - Dishonour and Renewal of Bills in the Third unit
- Average Due Date and its Calculation- Preparation of Account Current in the Fourth unit.
- Practical – MS Office course was removed and Business Organisation and Office Management new course was introduced.
- Soft Skill Development I new Course was introduced

Semester II

- Financial Accounting course Preparation of Royalty Accounts was added in the Second unit,
- Departmental Accounts - Meaning, Need, Features - Distinction between Departmental and Branches - Types and Techniques of Departmental Accounting was added in the Fourth unit
- Accounting for Partnership was added in the Fifth unit.
- Indian Banking Course was removed and Banking Law and Practice was added in Unit V
- Soft Skill Development II new Course was introduced

Semester III

- Higher Financial Accounting course was renamed as Advanced Financial Accounting,
- Commercial law course renamed as Business Law
- Business Organisation and office management course was removed and Principles of Management course was introduced.
- Business Ethics new course was introduced.
- TALLY course was removed from fourth semester and added in the third semester.

Semester IV

- Entrepreneurship and project management and accounting package Tally were removed, and Financial management (New course) Business communication (open elective) Retail management (Elective), Indian Economy(Elective), and Advertising and sales promotion (Elective) were Introduced.

Semester V

- Taxation I course was renamed as Income tax law and practice-I.
- Entrepreneurship and project management course was removed from fourth semester and added in the fifth semester and renamed as Entrepreneurial Development.
- Elective I papers viz., Financial management, personnelmanagement and industrial relations and Retailmanagement were removed and Investment management , business Environmanet and industrial Relations were included.

Semester VI

- Taxation II course was renamed as Income tax law and practice-II.
- In fourth unit Chapters under Collection and recovery of tax were removed and assessment of Companies and cooperative societies was included.
- In fifth unit Chapters under computation of wealth tax was removed and Collection and recovery of tax was included.
- Elective II courses viz., Investment management, Fundamentals of Insurance and Brand Management were Removed and Indirect Taxation, Research methodology and Export Management were included

The UG programme of B.Com. consists of 44 courses out of which 8 are languages and value added courses. There is a syllabus change in 8 courses and hence total change = $36 / 36 * 100 = 100\%$

Annexure II
B.Com. (CA)

The following changes made as given below

S. NO	NAME OF THE COURSE	UNITS REPLACED
I SEMESTER		
1.	Principles of Accountancy	Unit III & V
2.	Value Education	Unit I & V
II SEMESTER		
3.	Financial Accounting	Unit IV & V
4.	Environmental Studies	Unit IV & V
III SEMESTER		
5.	Corporate Accounting	Unit IV & V
6.	Object Oriented Programming With C++	Unit IV & V
7.	Business Economics	Unit IV & V
IV SEMESTER		
8.	Cost Accounting	Unit IV & V
9.	Financial Management	Unit IV & V
V SEMESTER		
10.	Management Accounting	Unit IV & V
11.	Income tax law and Practices	Unit IV & V
12.	Software Development With Visual Basic	Unit IV & V
13.	Investment Management	Unit III& V
14.	Auditing (self study paper)	Unit IV & V
15.	Banking Practices(self study paper)	Unit IV & V
VI SEMESTER		
16.	Internet and Web Design	Unit IV & V
17.	Indirect taxes	Unit IV & V

- ❖ In addition to this the change was made in Practical II – Accounting Package-Tally to introduce Preparation of bank reconciliation.
- ❖ Introduced “Value Education” in the first semester.
- ❖ Introduced “Soft Skill Development -I ” in the First semester.
- ❖ Introduced “principles of marketing ” in the Third semester.
- ❖ Introduced “Soft Skill Development -II ” in the Third semester.

- ❖ Introduced “Business Environment” in the Third semester as allied course.
- ❖ Introduced “company law ” in the Third semester as allied course.
- ❖ Introduced “Indian economy ” in the fourth semester as allied course.
- ❖ Introduced “advertising and sales promotion ” in the fourth semester as allied course.
- ❖ Introduced “Business Ethics ” in the fourth semester as allied course.
- ❖ Introduced “commerce Practical ” in the fifth semester as allied course.
- ❖ Introduced “Consumer Behaviour ” in the fifth semester as allied course.
- ❖ Introduced “Retail Management ” in the fifth semester as allied course.
- ❖ Introduced “E Commerce and Information Technology” in the Sixth semester.
- ❖ All the courses were focused towards employment, entrepreneurship and skill development.
- ❖ Overall changes made approximately 80%.

Annexure III

Bachelor of Commerce (Professional Accounting)

The UG programme of B.Com. PA consists of 39 courses out of which 6 are languages. There is a syllabus change in 33 courses and hence total change 42.10%

Semester I

- ❖ Value Education and Healthy Practice can be removed and Foundation Course – A Value Education new course can be introduced.
- ❖ Activity I course can be removed and Soft Skill Development I a new course can be introduced

Semester II

- ❖ Indian Economics can be removed.
- ❖ M. S. Office - Practical course can be shifted from third semester to second semester.
- ❖ Activity II course can be removed and Soft Skill Development I a new course can be introduced

Semester III

- ❖ Accounting Package – Tally can be shifted from IV semester to current semester.
- ❖ Managerial economics a new allied elective course can be introduced in this current semester.
- ❖ Activity III course can be removed and Soft Skill Development II a new course can be introduced
- ❖ Business Ethics and Communication course can be shifted to fourth semester.

- ❖ Principles of Management a new allied elective course can be introduced
- ❖ Management Information System a new allied elective course can be introduced.

Semester IV

- ❖ Activity IV course can be removed and Soft Skill Development II a new course can be introduced
- ❖ Marketing Management a new allied course can be introduced.

Semester V

- ❖ Operation Research course can be removed and Research Methodology course can be shifted from IV semester to V semester.
- ❖ Industrial Law a new course can be introduced
- ❖ Principles of Auditing core course can be shifted from III semester to V semester as open elective course.

Semester VI

- ❖ Service Tax and VAT course can be introduced as New Course in the sixth semester.

Annexure IV

M.Com. and M.Com. (CA)

Changes were made in all the MCom courses.

The following new courses were added

1. Modern management practices course was introduced and Labour legislation course was removed
2. There was a 100% change in Consumer behaviour course. So it is considered as new course
3. Strategic management, Financial services, Industrial relation and SPSS Practical's were the four new courses introduced.
4. Entrepreneurship course was removed and Entrepreneurship and small business development course was introduced.

The PG programme for M.Com. and M.Com. CA consists of 21 courses. There is a syllabus change in 21 courses and hence total change = $21/21 * 100 = 100\%$

Annexure V

M.Phil and Ph.D programme


Annexure

New Courses Introduced – 7

The following new courses have been added,

Entrepreneurial Development, Accounting and Taxation, Insurance and Risk Management, Banking and Financial Services, Enterprise Resource Planning, Advertising and Salesmanship, Service Marketing

Percentage change in the syllabi = 58%

Chairperson.


Head of the Department
Department of Commerce
Karpagam Academy of Higher Education
Coimbatore - 641 021.



REGISTRAR
Karpagam Academy of Higher Education
(Deemed to be University Under Section 3 of UGC Act 1956)
Pollachi Main Road, Eachanari Post,
Coimbatore - 641 021.