

**Kongunadu Arts and Science College (Autonomous)  
Coimbatore 641029**

**Department of Commerce**

**Minutes of the Board of Studies:**

The Board of Studies meeting was held on 28.03.2026 The Chairman welcomed and outlined the changes to be made in the following for the board approval.

Item 1. To consider revision in the Curriculum, Scheme of Examination and Syllabi of UG/PG/Certificate / Diploma courses and approval.

**B Com Minutes**

Sem.	Course code	Name of the Course	Changes made
I	26UCM102	Business Organization & Management	Principles of Management is removed and Business Organization & Management is introduced. Indian Knowledge System topic namely Styles of Leadership from ancient India is added in Unit V
II	26UCM204	Principles of Marketing	Principles of Marketing are revamped. Indian Knowledge System topic namely Market Trade Centers in ancient India is added in Unit IV
III	26UCM305	Corporate Accounting-I	In Unit V Liquidation of companies is introduced which is shifted from Corporate Accounting II and Indian Accounting Standards is shifted from Corporate Accounting I to Corporate Accounting II.
III	26UCM3CL	Computer Applications (Ms-Office)-Practical-I	Cost Accounting I is removed and Computer Applications (Ms- Office)-Practical-I is introduced
IV	26UCM406	Corporate Accounting-II	In Unit V Indian Accounting Standards is introduced which is shifted from Corporate Accounting I.
IV	26UCM407	Commercial Law and Company Law	Cost Accounting II is removed and Commercial Law and Company Law is introduced
V	26UCM508	Income Tax Law and Practice	Income Tax Law and Practices I is removed and Income Tax Law and Practice is introduced
V	26UCM509	Cost Accounting	Management Accounting is changed from V semester to VI semester and Cost Accounting is introduced
V	26UCM510	Banking Theory Law and Practices	Banking law and practice is removed and Banking Theory Law and Practices is introduced.
V	26UCM5OP	Principles of Insurance	Principles of Insurance Self -Study Paper with one credit is introduced.

V	26UCM511	Business Research Methods and Communication	Business Law is removed and Business Research Methods and Communication is shifted from elective to Core.
VI	26UCM612	Management Accounting	Income Tax Law and Practices II is removed and Management Accounting is changed from V semester to VI semester
VI	26UCM613	Principles of Auditing	Auditing and Corporate Governance is removed and Principles of Auditing is introduced.
VI	26UCM614	Entrepreneurial Development	Company Law is removed and Entrepreneurial Development is shifted from Elective to Core.
VI	26UCM615	Indirect Tax	The Customs Act is introduced in Unit V.
V and VI	26UCM6E1 & 26UCM6E2	Major Elective Paper-I & Major Elective Paper-II	Business Research Methods and Communication and Entrepreneurial Development is shifted from elective to Core and Customer Relationship Management and Security Analysis and Portfolio Management is introduced
I	25UCA1A1	Business Accounting	Business Accounting Allied Paper 1 for BCA is removed from the syllabus
III	25UCS3A3	Business Accounting	Business Accounting Allied Paper 3 for B.Sc CS(SF) is removed from the syllabus

#### M Com Minutes

Sem.	Course code	Name of the Course	Changes made
I	26PCM102	Information and digital technology	Digital Marketing is removed and Information and digital technology is introduced
I	26PCM104	Organization Behaviour and Human Resource Management	Case Studies are added in Unit V
II	26PCM206	Investment Management	Security Analysis and Portfolio Management is renamed as Investment Management. Case Studies are added in Unit V
II	26PCM207	Internet and E-commerce	Strategic Cost Management is removed and Internet and E-commerce is introduced
II	26PCM2CL	Computer Application practical – I (Tally and Advanced Excel)	Setting up of Business Entities is removed and Core Practical – I Computer Application practical – I (Tally and Advanced Excel) is introduced
III	26PCM308	Applied cost Accounting	Global Business Environment is shifted from core to major elective and E-commerce and Management Information

			System is removed from Major Elective and Applied cost Accounting is introduced as Core.
III	26PCM309	Taxation – I	Taxation is removed and Taxation – I is introduced.
III	26PCM3CM	Core Practical - II Computer Application practical – II (MS-Access and SPSS)	Computers in Business is removed and Core Practical - II Computer Application practical – II (MS-Access and SPSS) is introduced.
III	26PCM3X1	EDC Paper-Managerial Skills	Staffing and Performance Appraisal concept are added Unit-IV.
IV	26PCM411	Management Accounting	Accounting for Managers is renamed as Management Accounting.
IV	26PCM412	Industrial Laws	Corporate and Economic Laws is removed and Industrial Laws is introduced.
IV	26PCM413	Taxation – II	Human Resource Analytics is removed and Taxation – II is introduced.
IV	26PCM414	International Business	Case Studies are added in Unit V
I and II	26PCM1E1 & 26PCM1E2	Major Elective I & Major Elective II	Global Business Environment is shifted from core to major elective and E- commerce and Management Information System is removed. In Global Business Environment Case Studies are added in Unit II.

Other Academic Activities : Nil

Item 2. To suggest the panel of names for appointment of examiners.

Item 3. Other academic activities in the department.

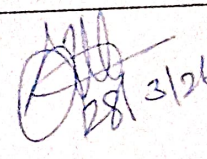
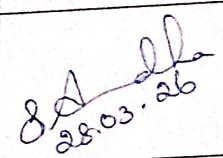
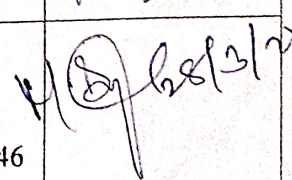
As per the suggestions and recommendations given by the various Stakeholders on the above items discussed, the existing/revised the Scheme of Curriculum / Scheme of Examination / Syllabi and Panel of Examiners are to be followed is annexed herewith for the implementation from the commencement of the Academic year 2026 – 2027.

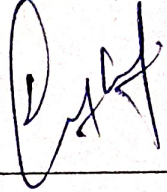
The members after careful scrutiny of the changes to be made unanimously accorded approval for the proposed changes/modifications. They also resolved to authorize the Chairman of Board of Studies to place the changes/modifications now approved by the BOS before the Standing Committee on Academic affairs and Academic Council.

Signature of the Chairman of the Board

Dr. S. UMA M.Com., M.Phil., Ph.D., PGDCA,  
Associate Professor and Head  
Department of Commerce,  
Kongunadu Arts and Science College  
Coimbatore - 641 029.

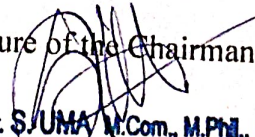
**Signature of the Board Members**

S. No	Name	Designation	Signature
1.	Dr. S. Uma, Chairman, Associate Professor and Head	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No. - 9894559093	 28/3/26
2.	Dr.S. Kalpanadevi Assistant Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No. - 9944957110	Kalpanadevi 28/3/26
3.	Dr. P. K. Umamaheswari Associate Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No. - 96269-86266	P.K. U 28/3/26
4.	Dr. S. Amudha, Associate Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No. -99522-06432	 28.03.26
5.	Ms. S. Saranya Assistant Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No.- 81228-29495	S. Saranya 28/3/26
6.	Mrs. P. Sudha Assistant Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No.-9994331880	P. Sudha 28/3/26
7.	Dr.K.Akila Assistant Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No.-9629921258	K.Akila 28/3/2026
8.	University Nominee	Dr.M.Sumathy Professor & Head Department of Commerce Bharathiar University, Coimbatore-641046 Mobile No.-9443362947	 28/3/2026
9.	Subject Expert.	Dr.R.Sunderaraj Associate professor Department of Commerce Ayya Nadar Janaki Ammal College, Sivakasi-626189 Mobile No-9944772222	ABSENT

10.	Subject Expert.	Dr.K.Kanniammal Professor and Head Department of Commerce Avinashilingam Institute for Home Science and Higher Education for women Coimbatore-641043 Mobile No-9965520151	K. Kanniammal 28/3/2026
11.	Industrial Expert	CA .K. Dinesh kumar Auditor Dinesh Associates , Coimbatore Mobile No-8870402948	
12.	Alumni	Ms.G.Indumathi Alumni Assistant Accountant Infosys BPM Limited, Bangalore Mobile No-8903644206	ABSENT
13.	Student(UG)	Ms.R.Aishwarya Student Representative Department of Commerce Kongunadu Arts and Science College, Coimbatore 29.	Aishwarya 28/3/26
14.	Student(PG)	Ms. S.Subalakshana Student Representative Department of Commerce Kongunadu Arts and Science College, Coimbatore 29.	Subalakshana 28/3/26



Signature of the Chairman of the Board

  
Dr. S. UMA, M.Com., M.Phil., Ph.D., PGDCA,  
Associate Professor and Head  
Department of Commerce,  
Kongunadu Arts and Science College  
Coimbatore - 641 029.