

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

Department of Commerce (PG)

Minutes of the Board of Studies:

The Board of Studies meeting was held on 03.05.2021. The Chairman welcomed and outlined the changes to be made in the following for the board approval.

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

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 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 2021 – 2022.

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.

SEM	SUBJECT CODE	SUBJECT	CHANGES MADE
I	21PCM101	FINANCIAL MANAGEMENT	TOPICS INCLUDED UNIT I – Factors influencing financial decisions UNIT II – Marginal cost of capital
I	21PCM102	GLOBAL BUSINESS ENVIRONMENT	TOPICS INCLUDED UNIT II – International Labour Organisation (ILO) UNIT IV – Foreign investment flows & barriers.
I	21PCM104	ORGANISATIONAL BEHAVIOUR	TOPICS INCLUDED UNIT IV – Qualities of a good leader

II	21PCM205	ADVANCED CORPORATE ACCOUNTING	TOPICS INCLUDED UNIT II – Legal requirements relating to presentation of accounts. UNIT III – Legal requirements UNIT IV – Regulation of Insurance business in India – Functions of IRDAI UNIT V – Indian Accounting Standards - Objectives needs and significance.
II	21PCM206	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	TOPICS INCLUDED UNIT I – Types of investment UNIT V – Evaluation of portfolio performance – Constrains in portfolio revision.
II	21PCM207	MANAGEMENT OF SMALL ENTERPRISES	TOPICS INCLUDED UNIT I – Rural entrepreneur – meaning – needs – problems – NGO's & Rural entrepreneur UNIT III – IDBI, IFCI, LIC, GIC, EXIM BANKS Unit V – Impact of Industry 4.0 on Indian Industries
III	21PCM309	APPLIED COST ACCOUNTING	TOPICS INCLUDED UNIT II – Standard price - FIFO
III	21PCM311	CYBER CRIME & LAW	TOPICS INCLUDED UNIT II – Characteristics of cyber fraud offences – consequences of cyber frauds
IV	21PCM413	ACCOUNTING FOR MANAGERS	TOPICS INCLUDED UNIT V – Cost volume profit analysis – Break even point & Break-even analysis
IV	21PCM414	CUSTOMS DUTY AND GOODS AND SERVICES TAX	TOPICS INCLUDED UNIT I – Impact, shifting and incidence of Tax UNIT III – Goods and Services Tax network – needs.
IV	21PCM415	MARKETING RESEARCH	TOPICS INCLUDED UNIT IV – Print media – Broad casting media. UNIT V – Major uses of sales potential – Methods for developing market potential – Use of surveys to determine potentials.
II	21PCM2N1/ 21PCM2N2	NON MAJOR ELECTIVE I & II	TOPICS INCLUDED UNIT III – Short run and Long run

		MANAGERIAL ECONOMICS	production function. UNIT V - Model of National Income determination – economic indicators – Management of cyclical fluctuations.
II	21PCM2N1/ 21PCM2N2	NON MAJOR ELECTIVE I & II MANAGEMENT OF FINANCIAL SERVICES	TOPICS INCLUDED UNIT I – Benefits of Modern financial services.
IV	21PCM4CL	Computer Applications and Practicals	TOPICS INCLUDED 1. By using SPSS package, transport Excel data into SPSS 2. Data view, variable view and cross tabulation using SPSS 3. Application of descriptive statistics 4. Correlation and Regression analysis 5. Application of parametric and Non-parametric tests
III / IV	21PCM3E1 / 21PCM4E2	Human Resource Management	TOPICS INCLUDED Unit III: Performance Management in Industry 4.0

All the members approved to incorporate the above changes in the **Sixteenth** Board of Studies meeting from the academic year 2021 – 2022 onwards.

Board Members – M.Com

S.No	Name	Designation	Present/Absent	Signature
1.	Dr. M. Revathi Bla	Associate Professor & Head	Present	Revathi-bla
2.	Dr. B. Divya Priya	Associate Professor	Present	B. Divya-Priya
3.	Dr. S. Rajam	Associate Professor	Present	
4.	Dr. M. Usharani	Assistant Professor	Present	M. Usharani
5.	Mrs. P. Geetha	Assistant Professor	Present	P. Geetha