

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

**Department of Commerce**

**Resolution of the Board of Studies in Commerce, dated 26.05.2023**

Further to the communication received from the Bharathiar University No BU/S2/S3/BOS Meet/Syll. Rev/2023 dated 11.05.2023 with regard to the syllabus revision for the Academic year 2023- 24 for all the UG/PG degree programmes, the Board of Studies in Commerce which met online on 26.05.2023 hereby resolve to:

- (i) **Adopt the pattern of Examination with External 75 marks and Internal 25 marks in lieu of the 50: 50 for the students admitted from the Academic year 2023-24 and onwards**

The board resolved that to adopt the pattern of Examination with External 75 marks and Internal 25 marks in lieu of the 50: 50 for the students admitted from the Academic year 2023-24 and onwards

- (ii) **As per the instructions from the Higher Education Department, Tamil Nadu, The Language courses (Tamil and English) are included in the UG Programmes.**

The board resolved that as per the instructions from the Higher Education Department, Tamil Nadu, The Language courses (Tamil and English) are included in the UG Programmes.

- (iii) **A revised template of Scheme of Syllabi and Curriculum with the necessary inclusions as indicated in the Model Template provided by the Bharathiar University is adopted from the AY 2021-22 and onwards.**

The board resolved that a revised template of Scheme of Syllabi and Curriculum with the necessary inclusions as indicated in the Model Template provided by the Bharathiar University is adopted from the AY 2021-22 and onwards.

- (iv) **The Scheme and Curriculum that was approved by the BoS meeting held on 28.4.2023 has been revised and it is decided to adopt the new Scheme of Curriculum and the Syllabus which was approved for the academic year 2022-23 and onwards for the AY 2023-24.**

The board resolved that the Scheme and Curriculum that was approved by the BoS meeting held on 28.4.2023 has been revised and it is decided to adopt the new Scheme of Curriculum and the Syllabus which was approved for the academic year 2022-23 and onwards for the AY 2023-24.

## B Com Minutes

Ratification : B Com - Batch : 2021- 22

1. As per the Tamil Nadu Government Order Naam Mudhalvan is introduced in VI Semester.

Ratification : B Com - Batch : 2022- 23

1. As per the Tamil Nadu Government Order Naam Mudhalvan is introduced for IV and VI Semesters and the board resolves to change the following in the syllabus for students admitted in the academic year 2022-2023 and onwards.

| Sem. | Course code | Name of the Course                          | Changes made                                                                                                                                       |
|------|-------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| III  | 22UCM306    | Enterprise Information System               | Enterprise Information System is changed from core to Elective.                                                                                    |
| IV   | 22UCM408    | Commercial Law& Company Law                 | Commercial Law and Company Law are merged to one subject and named as Commercial Law and Company Law in IV semester.                               |
| IV   | 22UCM510    | Financial Management                        | Financial Management Shifted from IV Semester to V Semester.                                                                                       |
| V    | 22UCM512    | Business Research Methods and Communication | Business Research Methods and Communication has been merged to one subject and named as Business Research Methods and Communication in V semester. |
| VI   | 22UCM613    | Cost and Management Accounting              | Cost Accounting and Management Accounting has been merged to one subject and named as Cost and Management Accounting in                            |

|     |                        |                                   |                                                                                                                                   |
|-----|------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
|     |                        |                                   | VI semester.                                                                                                                      |
| VI  | 22UCM615               | Auditing and Corporate Governance | Auditing has been modified and Corporate Governance has been added and named as Auditing and Corporate Governance in VI semester. |
| III | 22UCS3A3<br>(CS Aided) | Allied Paper3-BusinessAccounting  | Business Accounting has removed from III semester as per the suggestions given their Board.                                       |
| III | 22UCA1A1               | Allied Paper3-BusinessAccounting  | Business Accounting has shifted from I semester to III semester                                                                   |

#### Minutes for 2023 - 24

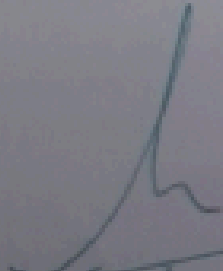
| Sem.      | Course code               | Name of the Course                                     | Changes made                                                                                                                                   |
|-----------|---------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| I &<br>II | 23UCM101<br>&<br>23UCM203 | Financial Accounting I<br>&<br>Financial Accounting II | Fundamentals of Financial Accounting, Financial Accounting and Higher Financial Accounting has been merged into Financial Accounting I and II. |
| II        | 23UCM2A2                  | Principles of Insurance                                | International Trade has been shifted to Elective and introduced Principles of Insurance in II semester.                                        |
| III       | 23UCM305                  | Corporate Accounting                                   | Corporate Accounting has been shifted from IV semester to III.                                                                                 |
| III       | 23UCM306                  | Commercial Law & Company Law                           | Commercial Law and Company Law are merged to one subject and named as Commercial Law and                                                       |

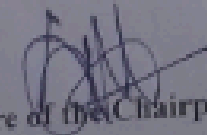
|    |          |                                   |                                                                        |
|----|----------|-----------------------------------|------------------------------------------------------------------------|
|    |          |                                   | Company Law in III semester.                                           |
| IV | 23UCM407 | Higher Corporate Accounting       | Higher Corporate Accounting has been shifted from V semester to IV.    |
| IV | 23UCM408 | Principles of Marketing           | Principles of Marketing has been shifted from III semester to IV.      |
| V  | 23UCM510 | Enterprise Information System     | Enterprise Information System Has been shifted from III semester to V. |
| I  | 23UCA1A1 | Allied Paper3-Business Accounting | Business Accounting has shifted from III semester to I semester        |

#### M Com Minutes

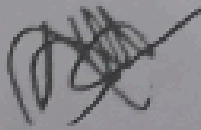
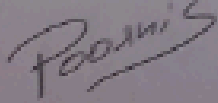



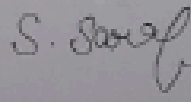

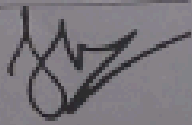
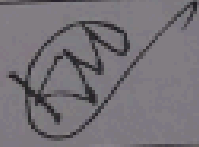
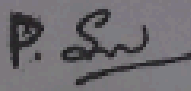
| Sem. | Course code | Name of the Course                                      | Changes made                                                                                   |
|------|-------------|---------------------------------------------------------|------------------------------------------------------------------------------------------------|
| I    | 23PCM101    | Advanced Financial Management                           | Financial Management has been modified and named as Advanced Financial Management              |
| I    | 23PCM103    | Auditing and Assurance Service                          | Auditing and Assurance Service has been introduced as a replacement of Executive Communication |
| I    | 23PCM104    | Organisational Behaviour and Human Resources Management | Organisational Behaviour and Human Resources Management has been merged into one subject.      |
| II   | 23PCM207    | E - Commerce and Management Information System          | E - Commerce and Management Information System has been introduced as a replacement of         |

|        |                     |                                                                  |                                                                                                                               |
|--------|---------------------|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
|        |                     |                                                                  | Management of Small Enterprises                                                                                               |
| III    | 23PCM311            | International Marketing                                          | International Marketing has been shifted from Non-Major Elective to Core and has been removed Cyber Crime and Law.            |
| III    | 23PCM312            | Research Methodology and Business Analytics                      | Research Methodology has been modified by adding Business Analytics and named as Research Methodology and Business Analytics. |
| IV     | 23PCM414            | Indirect Tax and Digital Payments                                | Customs Duty and Goods and Service Tax Has been changed as Indirect Tax and Digital Payments                                  |
| I & II | 22PCM1E1 & 22PCM2E2 | Business Ethics and Corporate Governance & Banking and Insurance | Business Ethics and Corporate Governance & Banking and Insurance has been introduced in Major Elective.                       |

  
 26/05/2023  
 PRINCIPAL  
 COMBUNADU ARTS & SCIENCE COLLEGE  
 COIMBATORE-641 029.

  
 Signature of the Chairperson  
 Dr. S. UMA, M.Com., M.Phil., Ph.D., F50LA  
 Associate Professor and Head  
 Department of Commerce  
 Combnadu Arts & Science College  
 Coimbatore - 641 029

Details of the Board Members

| S. No | Name                                                  | Designation                                                                       | Signature                                                                             |
|-------|-------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 1.    | Dr.S.Uma,<br>Chairman,Associate Professor<br>and Head | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No. - 98945-59093 |    |
| 2.    | Dr.S.Poomi,<br>Assistant Professor                    | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No. - 99946-08710 |    |
| 3.    | Mrs.S.Kalpanadevi<br>Assistant Professor              | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No. - 9944957110  |    |
| 4.    | Dr.P.K.Umamaheswari<br>Associate Professor            | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No. - 96269-86266 |   |
| 5.    | Dr.S.Amudha,<br>Associate Professor                   | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No. -99522-06432  |  |
| 6.    | Ms.S.Saranya<br>Assistant Professor                   | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No.: 81228-29495  |  |
| 7.    | Mr.S.Arumugaraj<br>Assistant Professor                | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No.: 95438-84535  |  |
| 8.    | Mrs.M. Jeshi<br>Assistant Professor                   | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No.: 96291-26916  |  |
| 9.    | Mr. K. Myilswamy<br>Assistant Professor               | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No.: 99947-69363  |  |
| 10.   | Mrs.P.Sudha<br>Assistant Professor                    | Kongunadu Arts and Science<br>College, Coimbatore 29.<br>Mobile No.: 9994331880   |  |