# 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 15.03.2025. 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.

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 2025 – 2026.

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.

#### **B** Com Minutes

Sem.	Course code	Name of the Course	Changes made
I	25UCM102	Principles of Management	Business Organization and Management is removed and Principles of Management is introduced.
I	25UCM1A1	Business Economics	Difference between Economics and Business Economics, Indian Economic Thoughts, Indian Economic System and Economic Development in India topics are added in Unit I
П	25UCM203	Financial Accounting - II	Hire Purchase & Instalment System and Branch & Departmental Accounts has been incorporated in the course.
п	25UCM204	Principles of marketing	Modern Banking is removed and Principles of marketing has been shifted from semester IV to semester II. Ancient and Modern Indian Marketing concepts and Indian Rural Marketing topics are added in Unit I Indian Cultural Values and Consumer Behaviour, Impact of Globalization Indian Consumer Behaviour are added in Unit II Indian Branding Concepts, Indian

- 11			Brand Identity, Challenges and Opportunities in Building and Maintaining Indian Brands are added in Unit III
11	25UCM2A2	Enterprise Information System	Principles of Insurance is removed and Enterprise Information System is changed from core paper 10 to allied paper 2.
m	25UCM305	Corporate Accounting I	Corporate Accounting revised and renamed as Corporate Accounting I
m	III 25UCM306 Cost Accounting I Commercial Law a removed and Cost		Commercial Law and Company Law is removed and Cost Accounting I is introduced
IV	25UCM407	Corporate Accounting II	Higher Corporate Accounting renamed as Corporate Accounting II
IV	25UCM408	Cost Accounting II	Principles of Marketing is shifted from IV semester II Semester and
V	25UCM509	Income Tax Law and Practices I	Financial Management is transferred from core to elective and Income Tax Law and Practices I has been introduced
V	25UCM510	Management Accounting	Enterprise Information System is shifted to Allied II and Management Accounting is introduced
V	25UCM511	Banking law and practice	Direct Tax renamed as Income Tax Law and Practice I introduced as core 9 and Banking law and practice as core 11.
V	25UCM512	Business Law	Business Research Methods and Communication has shifted to elective and Business Law has introduced as core 12.
VI	25UCM613	Income Tax Law and Practice II	Cost and Management Accounting is removed and Income Tax Law and Practice II is introduced.
VI	25UCM614	Auditing and Corporate Governance	Auditing and Corporate Governance shifted from core 15 to core 14
VI	25UCM615	Company Law	Entrepreneurial Development has been shifted from core to elective and company law introduced.
VI	25UCM616	Indirect Tax	Indirect Tax shifted from core 14 to core 16
V and VI	25UCM5E1/ 25UCM6E2	MajorElectivePaper-1 & MajorElectivePaper-11	Financial Management, Entrepreneurial Development and Business Research Methods and Communication have been shifted from core to elective. Customer Relationship Management, International Trade and Security analysis & Portfolio Management have been removed from elective.

## M Com Minutes

Sem.	Course code	Name of the Course	Changes made	
1	25PCM101	Business Finance	Advanced Financial Management is removed and New course Business Finance is introduced	
L	25PCM102	Digital Marketing	New course Digital Marketing is introduced	
1	25PCM103	Banking and Insurance	Auditing and Assurance is removed and New course Banking and Insurance is introduced.	
П	25PCM205 Corporate Accounting Advanced Corporate Accounting		Advanced Corporate Accounting renamed as Corporate Accounting	
11	25PCM207	Strategic Cost Management	New course Strategic Cost Management is introduced	
II	25PCM208	Setting up of Business Entities	Industrial Relations and labour law is removed and New course Setting up of Business Entities is introduced.	
Ш	25PCM309	Global Business Environment	Applied Cost Accounting is removed and Global Business Environment is shifted from I to III semester. India and Global Business Environment, Ancient Indian Wisdom, Traditional Indian Business Practices, Modern Indian Innovation towards global business topics are added in Unit I, Case study is included in the syllabus.	
Ш	25PCM310	Taxation	Income Tax Law and Practice is removed and New course Taxation i introduced	
III	25PCM3CL	Computers in Business	International Marketing is removed and Computers in Business is Introduced.  Computer Application and Tally is renamed as Computers in Business this is shifted from III to IV.	
Ш	25PCM311	Research Methodology	Research Methodologyard Business Analytics is revised and renamed as Research Methodology	
IV	25PCM413	Corporate and Economic Laws	New course Corporate and Economic	
IV	25PCM414	Human Resource Analytics	New course Human Resource Analytics is introduced	
IV	25PCM415	International Business	New course International Business is introduced	
1/11	25PCM1E1/ 25PCM2E2	Major Elective Paper- I & Major Elective Paper-II	Business Ethics and Corporate Governance is revised. Marketing Research and E-commerce and Management Information System are shifted from core to elective.	

VII		Non- Major Elective Paper-I & Non – Major Elective Paper-II	Banking and Insurance Management is removed. Logistic and Supply chain Management and International Financial Management is introduced. International Trade is removed and Strategic Management is introduced.
	25PCM3N1/ 24PGI4N2		

Item 2. To consider revision in the course and syllabi of M Com Programme who admitted in 2024-25 and approval.

Sem. Course code	Name and	
111 24000404	trame of the Course	Changes made
		The syllabus is revamped
- 11 CW312	Research Math. 1 1	The syllabus is revamped

It is resolved that to include revamped syllabi of Research Methodology and Business Analytics.

Item 3. To suggest the panel of names for appointment of examiners.

Incorporated the new members in the panel list.

Item 4. Other academic activities in the department.

### B Com

It is resolved to include SWAYAM /MOOC's as mandatory course and extra credits will be provided for the students those who cleared those examinations from the academic year 2025-26 and onwards.

It is resolved to recommend coursera courses with minimum 4 weeks of duration to Self Finance (SF) programmes making it compulsory for the Self Finance students.

It is recommended that one course to be taken from coursera for all the I year UG students of Self Finance stream during the even semester and one course for all the II year UG students of Self Finance stream during the odd semester. One course may be completed by all the III year UG students of Self Finance stream either during the odd or even semester. Appropriate extra credits and certification as applicable shall be awarded to the students who have completed the course.

#### M Com

It is resolved to include SWAYAM /MOOC's as mandatory course and extra credits will be provided for the students those who cleared those examinations from the academic year 2025-26 and onwards.

Kongunadu Arts & Science College Coimbatore - 641 029

of the Chairperson Schate Professor and Head ignariment of Commerce Arts and Science College Connectore - 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.	To the second
2.	Dr.S. Kalpanadevi Assistant Professor	Mobile No. = 9894559093  Kongunadu Arts and Science College, Coimbatore - 641029.	Kind
3.	Dr. P. K. Umamaheswari Associate Professor	Mobile No. – 9944957110  Kongunadu Arts and Science College, Coimbatore - 641029.	P.12.02
4.	Dr. S. Amudha, Associate Professor	Mobile No. – 96269-86266  Kongunadu Arts and Science College, Coimbatore - 641029.	ed the
5.	Ms. S. Saranya Assistant Professor	Mobile No99522-06432  Kongunadu Arts and Science College, Coimbatore - 641029,	C 60104
6.	Mr. S. Arumugaraj Assistant Professor	Mobile No.: 81228-29495  Kongunadu Arts and Science College, Coimbatore - 641029.  Mobile No.: 95438-84535	S.Juno
7.	Dr. K. Myilswamy Assistant Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No.: 99947-69363	All Sold
8.	Mrs. P. Sudha Assistant Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No.: 9994331880	P. S.)
9.	Mrs. V.Ramya Assistant Professor	Kongunadu Arts and Science College, Coimbatore - 641029. Mobile No.: 7373438165	Par

10.	University Nominee	Dr.M.Sumathy	
1		Professor & Head	00.
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11.	Subject Expert.	Dr.R.Sunderaraj	
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- 12		Mobile No-9944772222	
12.	Subject Expert.	Dr.K.Kanniammal	
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		and Higher Education for women	F 5/26200
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13.	Industrial Expert	CA .K. Dinesh kumar	
		Auditor	11111
		Dinesh Associates, Coimbatore	VA
		Mobile No-8870402948	V
14.	Alumni	Ms.G.Indumathi Alumni	< 00
		Assistant Accountant	Hohumaning
		Infosys BPM Limited, Bangalore	Shanne
15.	Student(UG)	Mobile No-8903644206 Ms, V. Dharshini	
15.	Student(00)	Student Representative	
		Department of Commerce	V. Dhaushini
		Kongunadu Arts and Science College, Coimbatore 29.	
16.	Student(PG)	Ms. K.Madhumitha	
		Student Representative	Madhunithak
		Department of Commerce Kongunadu Arts and Science College,	
		Coimbatore 29.	

Signature of the Charmonn of the Board

Or. UMA, M.Coa., M.Phil., Ph.J./GUCA.

Associate Professor and Heart

Department of Commerce

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Coimbatore - 641 029

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