

**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 Naan Mudhalvan is introduced in VI Semester.

Ratification : B Com - Batch : 2022- 23

1. As per the Tamil Nadu Government Order Naan 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 (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

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Sem.	Course code	Name of the Course	Changes made
I & II	23UCM101 & 23UCM203	Financial Accounting I & 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–BusinessAccounting	Business Accounting has shifted from III semester to I semester

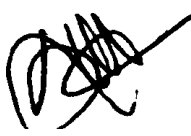

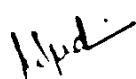
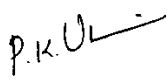

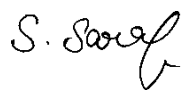


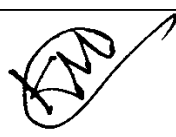



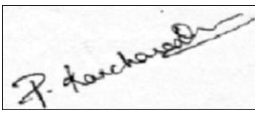
M Com Minutes

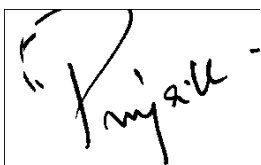
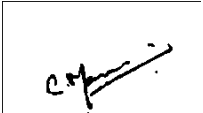

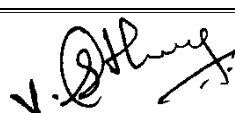


Sem.	Course code	Name of the Course	Changes made
I	23PCM101	Advanced Financial Management	Financial Management has been modified and named as Advanced Financial Management
I	23PCM103	Auditing and Assurance Service	Auditing and Assurance Service has been introduced as a replacement of Executive Communication
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.

Signature of the Chairperson

Details of the Board Members

S. No	Name	Designation	Signature
1.	Dr. S. Uma, Chairman, Associate Professor and Head	Kongunadu Arts and Science College, Coimbatore 29. Mobile No. – 98945-59093	
2.	Dr. S. Poorni, Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No. – 99946-08710	
3.	Mrs. S. Kalpanadevi Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No. – 9944957110	
4.	Dr. P. K. Umamaheswari Associate Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No. – 96269-86266	
5.	Dr. S. Amudha, Associate Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No. -99522-06432	
6.	Ms. S. Saranya Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No.: 81228-29495	
7.	Mr. S. Arumugaraj Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No.: 95438-84535	
8.	Mrs. M. Jeshi Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No.: 96291-26916	
9.	Mr. K. Myilswamy Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No.: 99947-69363	
10.	Mrs. P. Sudha Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No.: 9994331880	
11.	Mrs. D. Suganya Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No.: 9003301040	
	Dr. K. Akila Assistant Professor	Kongunadu Arts and Science College, Coimbatore 29. Mobile No.: 9629921258	
12.	University Nominee	Dr. P. Kanchana Devi Assistant Professor in Commerce Govt Arts College, Coimbatore	

13.	Subject Expert.	Dr. K. Priya Asso. Prof & Head Department of Commerce, Vivekanandha College of Arts & Science, Elayampalayam, Tiruchengode	
14.	Subject Expert.	Dr. C. Manivel Assistant Professor in Commerce Govt Arts College, Karur	
15.	Industrial Expert	Mr. Jayakumar Chartered Accountant Coimbatore	
16.	Alumni	V. Suseenthar Branch Credit Manager Veritas Finance Private Ltd	
17.	Student	Ms. N. Lalithambigai Student Representative Department of Commerce Kongunadu Arts and Science College, Coimbatore 29.	
18.	Student	Ms. K. Soundarya Student Representative Department of Commerce Kongunadu Arts and Science College, Coimbatore 29.	
19.	Student	Mr. A. Akhil Kishore Student Representative Department of Commerce Kongunadu Arts and Science College, Coimbatore 29.	