

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

**Department of Commerce with Computer Applications**

**Minutes of the Board of Studies:**

The Board of Studies meeting was held on **17.03.2025**. 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 Commerce with Computer Applications (UG) for the students to be admitted from the academic year 2025-2026 and onwards for approval.**

It is resolved to approve the following changes made to the Curriculum, Scheme of Examination and Syllabi of Commerce with Computer Applications (UG) for the students to be admitted for the academic year 2025-2026 and onwards.

As per the suggestion and recommendation given by the experts, the list of 14 core papers is revised as per the TANSCH (Tamil Nadu State Council for Higher Education) Syllabus for course equivalency purpose in commerce.

The changes/modifications made in the syllabi of UG Programme are given in the following table.

**Courses Revised in B.Com CA**

<b>Sem.</b>	<b>Course code</b>	<b>Name of the Course</b>	<b>Changes made</b>
I	25UCC101	Core Paper 1 – Financial Accounting I	Core paper “Principles of Accountancy paper is renamed as “Financial Accounting I” and syllabus is revised.
I	25UCC1CL	Core Practical 1 – Computer Applications I – Accounting Package Tally	“Core Practical 1 – Computer Applications I – Accounting Package Tally” is shifted from Semester II to Semester I.
II	25UCC203	Core Paper 3 – Financial Accounting II	Financial accounting Core paper is renamed as “Financial Accounting II” and syllabus is revamped.
II	25UCC2CM	Core Practical 2 – Computer Applications II– MS-Office	Core Practical 2 – Computer Applications II– MS-Office from Semester I is shifted to Semester II.
III	25UCC304	Core Paper 4 – Corporate Accounting I	Corporate Accounting paper from Semester IV is Shifted to Semester III in the name of “Corporate Accounting I” and Syllabus is revamped.

III	25UCC305	Core Paper 5 – Cost Accounting I	Core paper “Cost Accounting” has been renamed as “Cost Accounting I” and Syllabus has been revamped according to TANSCHÉ.
IV	25UCC4AM	Allied Practical 2 – Computer Applications IV – SQL for Data Analysis	SQL practical Paper from Semester III is Shifted to Semester IV and renamed as “Allied Practical 2 – Computer Applications IV – SQL for Data Analysis”
IV	25UCC4S2	Skill based subject 2 – Database management system	Core paper “Database management system” is moved from Semester III to Semester IV as Skill based Paper and syllabus has been revamped.
V	25UCC508	Core Paper 8 - Income Tax Law and Practice I	“Direct tax and GST” paper is renamed as “Income Tax Law and Practice I” and Syllabus is revamped as per TANCHE.
V	25UCC509	Core Paper 9 – Management Accounting	Syllabus is revamped as per TANSCHÉ requirements.
V	25UCC510	Core Paper 10 – Banking law and Practice	Core Paper “Indian Banking System” is move From Semester II to Semester V, renamed as “Banking law and Practice” and Syllabus is revamped as per TANCHE.
VI	25UCC613	Core Paper 13 – Auditing and Corporate Governance	“Principles of Auditing” paper is renamed as “Auditing and Corporate Governance” and it has been moved from Semester V to Semester VI. Syllabus is revamped as per TANCHE
VI	25UCC615	Core Paper 15 - Object Oriented Programming with C++	Object Oriented Programming with C++ is shifted from Semester IV to Semester VI
-	Elective Paper	C++ Programming	“C++ Programming” lab paper is shifted from Allied practical to Major elective paper

#### **New Courses Introduced in B. Com CA**

<b>Sem.</b>	<b>Course code</b>	<b>Name of the Course</b>	<b>Changes made</b>
I	25UCC102	Core Paper 2 – Principles of Management	Introduction to Information Technology paper is replaced with “Principles of Management”
III	25UCC1AL	Allied Practical 1 – Computer Applications III - Python Programming	New lab paper has been introduced in Semester III.
IV	25UCC406	Core Paper 6- Corporate Accounting II	New Core Paper has been introduced.
IV	25UCC407	Core Paper 7- Cost Accounting II	New Core Paper has been introduced.
V	25UCC511	Core Paper 11 – Business Law	New paper Business law is introduced as per TANCHE.



VI	25UCC612	Core Paper 12 – Income Tax Law and Practice II	New paper Income Tax Law and Practice II has been introduced
VI	25UCC614	Core Paper 14 – Company Law	New Paper “Company Law” is introduced as per TANCHE.
-	Elective Paper	AI integrated Excel and Macro Programming – Practical	New lab paper “AI integrated Excel and Macro Programming - Practical” is introduced in the place of “Management Information System”

**Item 2. To consider revision in the Curriculum, Scheme of Examination and Syllabi of Commerce with Computer Applications (PG) for the students to be admitted from the academic year 2025-2026 and onwards for approval.**

It is resolved to approve the following changes made to the Curriculum, Scheme of Examination and Syllabi of Commerce with Computer Applications (PG) for the students to be admitted for the academic year 2025-2026 and onwards.

As per the suggestion and recommendation given by the experts, the following list of core papers is revised as per the TANSCH (Tamil Nadu State Council for Higher Education) Syllabus for course equivalency purpose in commerce.

The changes/modifications made in the syllabi of PG Programme are given in the following table.

#### **Courses Revised in M. Com CA**

Sem.	Course code	Name of the Course	Changes made
II	25PCC204	Core Paper 4 - Strategic Cost Management	“Cost and Management Accounting “From Semester III is Shifted to Semester II as “Strategic Cost Management “and syllabus is revamped according to TANSCH.
II	25PCC205	Core Paper 5 – Corporate Accounting	Syllabus has been revamped as per TANSCH.
III	25PCC309	Core Paper 9 – Research Methodology	“Business Research Methods” core paper from Semester II is moved to Semester III as “Research Methodology” and syllabus is revamped according to TANSCH.
IV	25PCC411	Core Paper 1 – Human Resource Analytics	Core Paper “Goods and Service Tax” a is replaced with Human Resource Analytics. Human resource Management from Semester 2 is moved to Semester 4 as Human Resource Analytics and Syllabus Has been Revamped as per TANSCH

-	Major Elective	Goods and Service Tax	Core paper "Goods and Service Tax" is shifted from Semester IV to Major elective list instead of "Fundamental and Technical Analysis"
-	Non-Major Elective	Database Management System	Core Paper "Database Management System" is Shifted from Semester I to Non-Major Elective instead of "Futures and Options" Paper and syllabus is revamped.

#### New Courses Introduced in M. Com CA

Sem.	Course code	Name of the Course	Changes made
I	25PCC101	Core Paper 1 – Business Finance	"Managerial Economics" paper is replaced with "Business Finance Paper".
I	25PCC102	Core Paper 2 - Digital Marketing	"Marketing Management" is replaced with "Digital Marketing" as per TANCHE.
I	25PCC103	Core Paper 3 – Banking and Insurance	"As per the Suggestion of Alumni new paper "Banking and Insurance" is introduced.
I	25PCC1CL	Core Practical 1- Computer Applications I - Audit Automation using Advanced Excel	Ms-Office & Oracle paper is replaced with "Core Practical 1- Computer Applications I - Audit Automation using Advanced Excel" in Semester I.
II	25PCC206	Core Paper 6 – Setting up of Business Entities	New Paper "Setting up of Business Entities" is introduced.
III	25PCC308	Core Paper 8 - Taxation	New Paper "Taxation" is introduced as per TANSCH.
III	25PCC309	Core Paper 9 – Research Methodology	"Business Research Methods" core paper from Semester II is moved to Semester III as "Research Methodology" and syllabus is revamped.
III	25PCC3CN	Core Practical 3- Computer Applications III - Computer application in Business	Core paper Visual Basic is replaced with Core Practical "Core Practical 3- Computer Applications III - Computer application in Business Computer application in Business"
III	25PCC3CO	Core Practical 4 – Computer Applications IV - SQL & .Net Programming	New lab paper SQL & .Net Programming is introduced.
IV	25PCC410	Core Paper 10 – Corporate and Economic Laws	Core paper Investment Management is Replaced with Corporate & Economic Laws as per TANSCH.
IV	25PCC4CP	Core Practical 5 - Computer Applications V - Python for Accounting	As per the suggestions of Subject experts Java Programming and HTML paper has been replaced with "Core Practical 5 - Computer Applications V - Python for Accounting"



- ✓ Text Books and Reference Book recent editions has been updated.
- ✓ Feedback has been collected from all the stakeholders and it has been analysed.

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

It is resolved to update the panel of external examiners for question paper setting, Lab practical, Project evaluation and Viva-voce.

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.

**Item 4. Other academic activities in the department.**

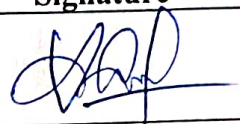

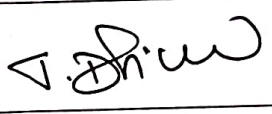


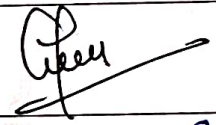



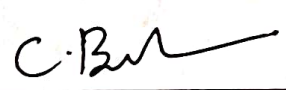
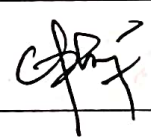
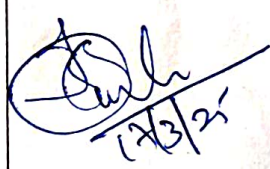
- I. It is resolved that, the students should complete any MOOC course available for Online learning platforms like SWAYAM, NPTEL, Course era, IIT Bombay Spoken Tutorial, e-Pathshala etc., with a minimum of 4 weeks in duration before the completion of the 5<sup>th</sup> semester. Extra credits will be given to the candidates who have successfully completed the examination from the academic year 2023-2024, 2024-2025, 2025-2026 and onwards.
- II. It is resolved that, all the students from Self-Financed Stream must complete one course from **coursera** either in odd or even semester of the III year for 2023-2024 Batch. And 2024-2025 Batch students must complete the coursera course in odd semester of the II year. Appropriate extra credits and certification as applicable shall be awarded to the students who have completed the course.

**Item 5. Other academic activities**



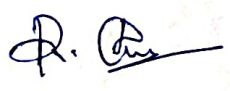

- I. JOC-2 – Advanced Excel And Tally is replaced with new JOC lab Paper “ Power BI”

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 Board Members

S.No.	Name	Designation	Signature
1	<b>Dr.T. Kumar</b> Head & Coordinator – Student Affairs (SF)	<b>Chairman</b>	
2	<b>Dr.V. Regha</b> Assistant Professor	<b>Member</b>	
3	<b>Dr.T.Deepika</b> Assistant Professor	<b>Member</b>	
4	<b>Dr.S. Ramakrishnan</b> Associate Professor	<b>Member</b>	
5	<b>Dr.K.S.Mohanavignesh</b> Associate Professor	<b>Member</b>	
6	<b>Dr.S. Janeefa Priya</b> Assistant Professor	<b>Member</b>	
7	<b>Mrs.S. Monica</b> Assistant Professor	<b>Member</b>	
8	<b>Dr.B.Josephine Amala</b> Assistant Professor	<b>Member</b>	
9	<b>Mrs.M.Bama</b> Assistant Professor	<b>Member</b>	
10	<b>Dr.C.Brindha</b> Assistant Professor	<b>Member</b>	
11	<b>Dr.L.Beautlyna</b> Assistant Professor	<b>Member</b>	ABSENT
12	<b>Dr.A.Revathy</b> Assistant Professor	<b>Member</b>	
13	<b>Dr.K. Suresh Babu</b> Associate Professor Department of B. Com Retail Marketing PSG College of Arts and Science, Coimbatore-641004.	<b>University Nominee</b>	 17/3/25



14	<b>Dr.V.Padmanaban</b> Principal and Associate professor in Commerce, KSR College of Arts and Science, Tiruchengode -637215.	<b>Subject Expert</b>	Online
15	<b>Dr.K.Selvaraj,</b> Professor and Head, PG & Research Department of Commerce, Mahendra Arts and Science College (Autonomous), Kalipatti Post, Tiruchengode -637501.	<b>Subject Expert</b>	ABSENT
16	<b>CA.S.Rajesh</b> Chartered Accountant, Member, Southern Indian Regional Council, The Institute of Chartered Accountants of India, Coimbatore.	<b>Industrialist</b>	ABSENT
17	<b>Mr.K.Narendranath,</b> Manager, Bank of Baroda, Narasimanaicken Palayam Branch, Coimbatore-641031.	<b>Alumni</b>	
18	<b>Ms.S.Bavadharani</b> II. M. Com CA	<b>Student Representative</b>	
19	<b>Mr.R.Danush</b> III. B. Com CA Main	<b>Student Representative</b>	
20	<b>Ms.P.Rudhra</b> III. B. Com CA Additional	<b>Student Representative</b>	

  
**PRINCIPAL**  
Kongunadu Arts & Science College  
Coimbatore - 641 029



  
**Signature of the Chairman of the Board**

**Dr. T. KUMAR, M.Com., M.Phil., PGDCA, PGDIT, Ph.D.,**  
Head of the Department  
Department of Commerce With (CA)  
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