

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

Department of Commerce with Professional Accounting (B.Com PA)

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	21UPA102	BUSINESS ECONOMICS	TOPICS INCLUDED UNIT II – Exceptions in Law of Demand UNIT III – Iso Quant & its types UNIT V – Business Cycle & its features
II	21UPA204	BANKING THEORY, LAW & PRACTICE	TOPICS INCLUDED UNIT I – Achievements after Nationalisation UNIT II – Factoring services – features & Mechanism UNIT III – KYC Policy & Objectives of KYC
III	21UPA305	FINANCIAL ACCOUNTING	TOPICS INCLUDED UNIT IV – Claim for loss of stock
III	21UPA306	CYBER LAW	TOPICS INCLUDED UNIT IV – Cyber Security
III	21UPA307	BUSINESS COMMUNICATION	TOPICS EXCLUDED UNIT I – Modern Communication Methods

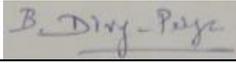
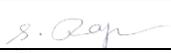
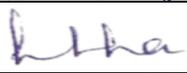
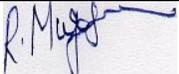
			TOPICS INCLUDED UNIT I – Modern forms of Communication – Facts – E-Mail – Video Conferencing.
III	21UPA308	ACCOUNTING STANDARDS	TOPICS EXCLUDED UNIT II – Depreciation Accounting & Accounting for Fixed Assets TOPICS INCLUDED UNIT II – Property, Plant & Equipment. UNIT III – AS-14 Accounting for Amalgamation UNIT IV – AS-19 Leases
III	21UPA3A3	INTRODUCTION TO INFORMATION TECHNOLOGY	TOPICS EXCLUDED UNIT II – Data processing system – Batch, Online and real time system. Time sharing, multiprogramming and multiprocessing systems.
III	21UPA3S1	BUSINESS POLICY AND STRATEGIC MANAGEMENT	TOPICS INCLUDED UNIT V – Mergers & Acquisitions & Design thinking. Unit I : Industry 4.0 and strategies. Unit V: Impact of Industry 4.0 on Indian industries
IV	21UPA410	COST ACCOUNTING	TOPICS INCLUDED UNIT I – Quotations.
IV	21UPA411	COMPANY LAW	TOPICS INCLUDED UNIT III – Alterations of Memorandum of Association UNIT V – Notices
IV	21UPA412	PRINCIPLES OF MANAGEMENT	TOPICS EXCLUDED UNIT II – Business Process Reengineering. TOPICS INCLUDED UNIT II – Decision Making Process, Principles of Decision Making, Problems in Decision making, MBO – Process – benefits – guidelines for setting effective objectives.

IV	21UPA4A4	INDUSTRIAL LAW	<p>TOPICS INCLUDED</p> <p>UNIT I – Objects of Child Labour Act.</p> <p>UNIT II – The Employees State Insurance Act 1948 – Insurable employees – Contribution – Rules regarding contribution.</p> <p>UNIT IV – Scope of coverage in Gratuity.</p>
IV	21UPA4S2	CUSTOMER RELATIONSHIP MANAGEMENT	<p>TOPICS INCLUDED</p> <p>UNIT II – Advantages of mobile CRM</p> <p>UNIT III – Steps involved in CRM planning.</p>
V	21UPA513	CORPORATE ACCOUNTING	<p>TOPICS EXCLUDED</p> <p>UNIT IV – Valuation of Shares.</p> <p>TOPICS INCLUDED</p> <p>UNIT III – Valuation of Shares.</p> <p>UNIT V – Preparation of Consolidation Balance sheet</p>
V	21UPA514	FINANCIAL MANAGEMENT	<p>TOPICS INCLUDED</p> <p>UNIT I – Relationship between Risk and Return.</p>
V	21UPA515	DIRECT TAX	<p>TOPICS REPLACED</p> <p>UNIT IV – Set off Carry forward off losses – Income from other sources (problems) should come in the beginning of Unit IV.</p>
V	21UPA516	PRINCIPLES OF MARKETING	<p>TOPICS EXCLUDED</p> <p>UNIT I – Career opportunities in marketing.</p> <p>TOPICS INCLUDED</p> <p>UNIT I – Digital marketing – Mobile Marketing.</p>
V	21UPA5X1	ENTREPRENEURSHIP DEVELOPMENT	<p>TOPICS INCLUDED</p> <p>UNIT I – Factors influencing entrepreneurship – Qualities of an entrepreneur.</p>
VI	21UPA617	MANAGEMENT ACCOUNTING	<p>TOPICS EXCLUDED</p> <p>UNIT IV – Managerial Applications of marginal costing.</p> <p>TOPICS INCLUDED</p>

			UNIT IV – Applications of marginal costing in business decision making.
VI	21UPA618	PRINCIPLES OF AUDITING	TOPICS EXCLUDED UNIT III – Essence of Vouching – Audit of depreciation TOPICS INCLUDED UNIT III – Objectives of Vouching – Audit of liabilities and assets.
VI	21UPA619	INDIRECT TAX	TOPICS INCLUDED UNIT IV – GST Supply UNIT V – Reverse charge mechanism
V/VI	21UPA5E1 / 21UPA6E1	INSURANCE PRINCIPLES & PRACTICE	TOPICS INCLUDED UNIT I – Benefits of insurance – functions of insurance – scope of insurance business
V	21UPA5E1/21UPA6E2	HUMAN RESOURCE MANAGEMENT	TOPICS INCLUDED Unit V- Performance Management in Industry 4.0

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

Board Members: B. Com PA

S.No.	Name	Designation	Present/ Absent	Signature
1.	Dr. M. Revathi Bla	Associate Professor & Head	Present	
2.	Dr. B. Divya Priya	Associate Professor	Present	
3.	Dr. S. Rajam	Associate Professor	Present	
4.	Dr. M. Usharani	Assistant Professor	Present	
5.	Mrs. P. Geetha	Assistant Professor	Present	
6.	Dr. R. Murugesan	Assistant Professor	Present	
7.	Mrs. C. Goldbell Rachel	Assistant Professor	Present	
8.	Mr. S. Arumugaraj	Assistant Professor	Present	
9.	Mrs. M. Jeshi	Assistant Professor	Present	
10.	Mr. K. Myilswamy	Assistant Professor	Present	
11.	Dr. K.S. Mohana Vignesh	Assistant Professor	Present	
12.	Major Dr. R. Rajasekaran	Nominee – University	Present	No Digital Sign affixed
13.	Dr. J. Sundararaj	Nominee – Academic Council	Present	No Digital Sign affixed
14.	Dr. B. Jeevarekha	Nominee – Academic Council	Present	No Digital Sign affixed
15.	CA. P. Jayakumar	Industrial Expert	Present	No Digital Sign affixed
16.	Mr. V. S. Naveenkumar	Alumni	Present	No Digital Sign affixed
17.	Mr. Praveenkumar	Student Representative III B.Com PA	Present	No Digital Sign affixed



Signature of the Chairman of the Board