Kongunadu Arts and Science College (Autonomous)
Coimbatore 641029

Department of Commerce with Information Technology

Minutes of the Board of Studies:

The Board of Studies meeting was held on **19.03.2025**. 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 the program **Commerce with Information Technology courses** and approval.

As per the suggestions and recommendations given by the experts, the following list of core papers is revised as per the TANSCHE (Tamil Nadu State Council for Higher Education) Syllabus in **Commerce Board for equivalent purpose** and made it common for B.Com.(CA)., B.Com.(PA), B.Com.(BI), B.Com.(AF) and B.Com.(IT). for the implementation from the Academic year 2025 – 26 onwards.

S.No.	Semester	Subject Code	Title of the Paper
1.	I	25UCI101	Core Paper 1 – Financial Accounting I
2.	I	25UCI102	Core Paper 2 – Principles of Management
3.	II	25UCI203	Core Paper 3 – Financial Accounting II
4.	II	25UCI304	Core Paper 4 – Corporate Accounting I
5.	III	25UCI305	Core Paper 5 – Cost Accounting I
6.	IV	25UCI406	Core Paper 7 - Corporate Accounting II
7.	IV	25UCI407	Core Paper 8 - Cost Accounting II
8.	V	25UCI508	Core Paper 9 – Income Tax Law and Practices I
9.	V	25UCI509	Core Paper 10 – Management Accounting
10.	V	25UCI510	Core Paper 11 - Banking law and practice
11.	V	25UCI511	Core Paper 12 – Business Law
12.	VI	25UCI612	Core Paper 13 - Income Tax Law and Practices II
13.	VI	25UCI613	Core Paper 14 – Auditing and Corporate Governance
14.	VI	25UCI614	Core Paper 15 – Company law

Sem.	Course code	Name of the Course	Changes made
I	24UCI102	Core Paper 2: Introduction to Information Technology	Removed
II	24UCI3A3	Allied Paper 3: Database Management System	Removed

III	24UCI4CN	Core Practical 3 – Computer Application III – C++ Programming	Removed
IV	24UCI4A4	Allied Paper 4 – Object Oriented Programming with C++	Removed
V	24UCI508	Core Paper 8 – Programming in Visual Basic	Removed
VI	24UCI611	Core Paper 11 – Investment Management	Removed
I	25UCI101	Financial Accounting I	Renamed from Principles of Accounting (24UCI101) to Financial Accounting I. Inclusion: Bank Reconciliation Statement – Unit I. IV. Accounting from Incomplete Records and Royalty and Insurance Claim – Unit IV and V respectively.
I	25UCI102	Principles of Management	Moved from elective paper to core paper. Inclusion: (i) Trends and Challenges of Management. (ii) Management By Objectives – Unit II; (iii) Staffing – Unit IV; (iv) Successful Women Leaders and Management by Exception (MBE).
II	25UCI203	Financial Accounting II	Renamed from Financial Accounting (24UCI203) to Financial Accounting II. Inclusion: Partnership Accounts I and II – Unit III and IV respectively. Accounting Standards for financial reporting - Unit V.
II	25UCI2CL	Core Practical 1 : Computer Application I – MS Office & Tally	Merged of the portion Core Practical: 1 - Computer Application I – MS Office & Tally – Odd Semester and

			Even Semester of the Academic Year 2024 – 25.
III	25UCI305	Corporate Accounting I	Renamed from Corporate Accounting (24UCI405) to Corporate Accounting I. Moved from semester IV to III. Inclusion: Indian Accounting Standards – Unit V
III	25UCI306	Cost Accounting I	Renamed from Cost Accounting (24UCI304) to Cost Accounting I. Inclusion: (i) Cost Centre– Profit Centre for Unit I. (ii) Time Keeping – Unit IV
III	25UCI3A3	Allied Paper 3 – Computer Application – III – SQL LAB	Moved from core to allied paper
IV	25UCI407	Corporate Accounting II	Introduced
IV	25UCI408	Cost Accounting II	Introduced
IV	25UCI4A4	Allied Paper 4: Computer Application III – VB Programming LAB	Moved from Core (Semester V) to Allied paper (Semester IV).
IV	25UCI4S2	Skill based Subject 2: Principles of Marketing	Introduced
V	25UCI508	Core Paper 10 – Income Tax Law and Practice I	Introduced
V	25UCI510	Core Paper 11 - Banking law and practice	Introduced
V	25UCI511	Core Paper 12 – Business Law	Introduced
VI	25UCI612	Core Paper 13 - Income Tax Law and Practices II	Introduced
VI	25UCI613	Core Paper 14 – Auditing and Corporate Governance	Renamed Principles of Accounting (24UCI609) as Auditing and Corporate Governance. Inclusion: Unit I: Scope of Audit- Classification of Audits – Audit of Banking, Insurance, Noon-profit organizations & charitable societies and trusts, organizations. Unit II: Audit Planning

			Unit III: Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – *Procedure of Audit under ISA System. Unit IV: Introduction to Corporate Governance Unit V: Corporate Social Responsibility
VI	25UCI614	Core Paper 15 – Company law	Moved from Elective paper to Core paper. Expanded all the units with teaching components.
V and VI	Elective Paper	Managerial Economics	Elective Paper Moved from Skill based subject 2: Managerial Economics (24UCI3S2) to Elective paper and renamed the paper - Business Economics.
		Management Information System	Elective Paper Moved from core to Elective paper.
		Stress Management	Removed
		FinTech	Introduced

Other Academic Activities: Job-oriented Course

Introducing: Job Oriented Course:

JOC 1 - Strategic Management

JOC 2 –Accounting Software - Tally Practical

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.

Item 2

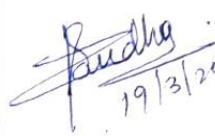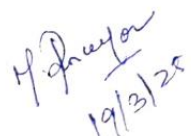To suggest the panel of names for appointment of examiners.

Item 3:

(a) The students should complete **Health and Wellness Programme (25UHW401)** in the 4th semester and the completion marks should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.

(b) All undergraduate students must complete a **4-week minimum duration MOOC** from platforms like SWAYAM, NPTEL, Coursera, or others before the end of their 5th semester. Completion certificates must be submitted through the HOD to the Controller of Examinations. Extra credits will be awarded to those who complete the course successfully. This ratification is applicable for the academic year 2023 – 24, 2024 – 25 and 2025 – 26.

(c) For 2023 -24 Batch of Self-financed stream students must complete one course from **Coursera** either in odd or even semester of the third year. For 2024 – 25 batch, one course from **Coursera** in the odd semester of the second year and for 2025 – 26 batch, one course from **Coursera** in the even semester of the second year. Credits and certification will be awarded for this as well.

Signature of the Board Members

S.No.	Name	Designation	Signature
1.	Dr. B Divya Priya, **Chairman**	Associate Professor and Head, Department of Commerce with Information Technology, Kongunadu Arts and Science College (Autonomous) Coimbatore. Mobile: 9677709027	*[signature]* 19/3/25
2.	Dr. K Sudha **Member**	Assistant Professor, Department of Commerce with Information Technology, Kongunadu Arts and Science College (Autonomous) Mobile: 96775 91801	*[signature]* Sudha 19/3/2
3.	Mrs. M Princess Monica Victoria **Member**	Assistant Professor, Department of Commerce with Information Technology, Kongunadu Arts and Science College (Autonomous) Mobile: 98941 48040	*[signature]* 19/3/25
4.	Dr. K Akila **Member**	Assistant Professor, Department of Commerce with Information Technology, Kongunadu Arts and Science College (Autonomous) Mobile : 96299 21258	*[signature]* 15. 19/3/
5.	Dr. M Jagadeeswaran **University Nominee**	Associate Professor School of Commerce Bharathiar University Coimbatore Mobile: 9842934585	*[signature]* M. 19.3
6.	Dr. M Selvarani **Subject Expert**	Head and Associate Professor Department of Commerce Sree Saraswati Thyagaraja College, Pollachi. Mobile: 87600 03611	ABSENT
7.	Dr. C Ravi Shankar **Subject Expert**	Associate Professor Department of Commerce Dr. GRD College of Science Coimbatore Mobile: 98943 99443	*[signature]* 19/3/25
8.	Mr. Sathish Ramalingam **Industrialist**	Chief Executive Officer eAuditor Office, Ram Nagar Coimbatore Mobile: 96005 11289	ABSENT
8.	Ms.S Kunguma Shruthi **Alumni**	Process Associate Han Digital IT Solution	*[signature]*

		47/22, Krishnapuram, Coonoor, The Nilgiris Mobile: 63810 77611	
9.	Ms. R Dhanya **Student Representative**	III B.Com.IT, Kongunadu Arts and Science College (Autonomous) Mobile: 6381069165	R.Dhanya

Signature of the Chairman of the Board

Dr **B. DIVYA PRIYA**
Associate Professor & Head
Department of Commerce With Information Technology
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