

Kongunadu Arts and Science College (Autonomous)
Coimbatore 641029

Department of B.Com with Professional Accounting

Minutes of the Board of Studies: 2025-2026

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 UG/PG/Certificate / Diploma courses and approval.

Item 2. To suggest the panel of names for appointment of examiners.

Item 3. As per the suggestion and recommendation given by the experts, the following list of core papers is revised as per the TANSCHS Syllabus in Commerce board for equivalent purpose and made it common for B.Com (CA), B.Com (PA), B.Com (B&I), B.Com (A&F) and B.Com (IT).

S. N	Se m	Sub. Code	Title of the Paper Introduced	Previous Title of the Paper	Status of the paper
1	I	25UPA101	Core Paper 1- Financial Accounting I	Principles of Accountancy	Existing
2	I	25UPA102	Core Paper 2- Principles of Management	Business Economics	Newly Introduced
3	II	25UPA203	Core Paper 3- Financial Accounting II	Financial Accounting	Existing
4	II	25UPA204	Core Paper 4- Business Law	Banking Theory, Law and Practice	Existing
5	III	25UPA305	Core Paper 5- Corporate Accounting I	Higher Financial Accounting	Existing
6	III	25UPA306	Core Paper 6- Financial Management	Mercantile Law	Existing
7	IV	25UPA407	Core Paper 7 - Corporate Accounting II	Corporate Accounting	Existing
8	IV	25UPA408	Core Paper 8- Company Law	Cost Accounting	Newly Introduced
9	V	25UPA509	Core Paper 9- Cost Accounting I	Higher Corporate Accounting	Existing
10	V	25UPA510	Core Paper 10- Banking Law and Practice	Financial Management	Existing
11	V	25UPA511	Core Paper 11- Income Tax law and practice I	Direct Tax	Existing
12	V	25UPA512	Core Paper: 12 Auditing and Corporate Governance	Principles of Marketing	Existing
13	VI	25UPA613	Core Paper 13- Cost Management	Management	Existing

			Accounting II	Accounting	
14	VI	25UPA614	Core Paper: 14 Management Accounting	Principles of Auditing	Existing
15	VI	25UPA615	Core Paper: 15 Income Tax law and practice II	Indirect Tax	Existing
Changes made in the Existing Papers					
16	III	25UPA3A3	Allied 3: Business Economics	Introduction to Information Technology	Existing (Shifted from Core Paper 2 to Allied 3)
17	IV	25UPA4A4	Introduction to Information Technology	Industrial Law	Existing (Shifted to Allied 3 to Allied 4)
18	V / VI	25UPA5E1/ 25UPA6E2	Major Elective Indirect Tax	Financial Services	Core paper 15 removed from the previous year and added as Major Electives
19	V / VI	25UPA5E1/ 25UPA6E2	Major Elective Principles of Marketing	Working Capital Management	Core paper 12 removed from the previous year and added as Major Electives
Changes made in the contents of Existing papers					
S.N	Sem	Course Code	Name of Course	Changes made	
21	III	25UPA3A3	Allied 03: Business Economics	Unit I: Kautilya's Economic ideas and its relevance in Indian Knowledge System	
22	V/ VI	25UPA5E1/ 25UPA6E2	Major Elective: Business Policy & Strategic Management	Unit IV : Expanding Managerial Consciousness: Leadership Advice from the Bhagavad Gita	

Other academic activities in the department

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.

Other Academic Activities:

- Students should complete health and wellness programme (25UHW401) in the fourth semester and the completion mark should be submitted through the HoD to the Controller of Examinations. Extra credit will be given to the candidates who has successfully completed.
- The students should complete any MOOC course available for online learning platforms like SWAYAM, NPTEL, Coursera, IIT Bombay spoken tutorial, e-pathshala etc with a minimum of four weeks in duration before the completion of 5th semester and the Course Completion Certificate should be submitted through the HoD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.

Note: One course to be taken from Coursera from all the Under Graduate students of self finance stream during the ODD or EVEN semester of the first Year students. Appropriate extra credits and certification as applicable shall be awarded to the students who have completed the course. It is also applicable for the Academic Years 2023-2024 and 2024-2025.

Board of Studies 2025 - 26

Signature of the Board Members

S. No	Name	Designation	Signature
1.	Dr. G. Kavitha University Nominee	Associate Professor & Head, Department of Commerce (Aided), PSGR Krishnammal College for Women, Coimbatore - 641 004.	- Absent -
2.	Dr. M. Vasan Subject Expert	Assistant Professor, Department of Commerce (Aided), National College, Trichirappalli - 01.	<i>[Signature]</i> 17/3/25
3.	Dr. S. Jeyalakshmi Subject Expert	Associate Professor, Department of Commerce, Government Arts College for women, Salem - 08.	<i>[Signature]</i> 17/3/25
4.	CA. P. Jayakumar Industrial Expert	Chartered Accountant, Head - Finance & Accounts, Cloud Destination, Ratinam Tech park, Coimbatore - 641021	<i>[Signature]</i>
5.	Mr. Saikrishna Alumni	Consultant and Risk Advisor, Deloitte, Bangaluru	<i>[Signature]</i>
6.	Mr. Keerthi Prasath Student Representative	B.Com PA, Kongunadu Arts and Science College Coimbatore.	B.Kt 17/3/25
7.	Dr. M. Revathi Bala Chairman	Head of the Department Department of Commerce with PA, Kongunadu Arts and Science College Coimbatore.	<i>[Signature]</i> 17/3/2025
8.	Dr. S. Rajam Member	Associate Professor, Department of Commerce with PA, Kongunadu Arts and Science College Coimbatore.	<i>[Signature]</i> 17/3/25
9.	Dr. P. Geetha Member	Assistant Professor, Department of Commerce with PA, Kongunadu Arts and Science College Coimbatore.	<i>[Signature]</i> 17/3/2025
10.	Dr. M. Jeshi Member	Assistant Prof essor, Department of Commerce with PA, Kongunadu Arts and Science College Coimbatore.	<i>[Signature]</i> 17/3/25

[Signature]
18/3/2025
Dr. M. REVATHI BALA
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