

MINUTES OF BOARD OF STUDIES MEETING

The following resolutions were made in the BOARD OF STUDIES meeting held on 31.7.2021 at 10.30 am in the Department of Commerce Accounting & Finance through online mode.

1. The BOS of Department of Commerce with Accounting and Finance discussed and resolved to update the entire syllabi of V & VI Semester of the following listed subjects from the academic year 2019-2020 only were approved.

| S.No | Subject Code | Semester | Name of Subject |
|------|--------------|----------|--|
| 1 | 19CFU18 | V | Higher Corporate Accounting |
| 2 | 19CFU19 | | Cost Accounting |
| 3 | 19CFU20 | | Indirect Taxation |
| 4 | 19CFU21 | | Research Methodology |
| 5 | 19CFU22A | | Auditing & Assurance (OR) |
| 6 | 19CFU22B | | Company Law |
| 7 | 19CFU23 | VI | Management Accounting |
| 8 | 19CFU24 | | Financial Management |
| 9 | 19CFU25 | | Entrepreneurial Development |
| 10 | 19CFU26 | | Indian Capital Market and Financial System |
| 11 | 19CFU27 A | | Micro Finance |
| 12 | 19CFU27 B | | E-Commerce |

2. The BOS of Department of Commerce with Accounting and Finance discussed and resolved to update the entire syllabi of III & IV Semester of the following listed subjects from the academic year 2020-2021 and onwards were approved

| S.No | Subject Code | Semester | Name of Subject |
|------|--------------|----------|---|
| 1 | 20CFU08 | III | Corporate Accounting |
| 2 | 20CFU09 | | Business Environment |
| 3 | 20CFU10 | | Banking Theory Law & Practice |
| 4 | 20CFU11 | | Practical II - Tally ERP 9 and Internet |
| 5 | 20CFU13 | IV | Higher Corporate Accounting |
| 6 | 20CFU14 | | Income Tax Law and Practice |
| 7 | 20CFU15 | | Principles of Auditing |
| 8 | 20CFU16 | | Investment Management |

Y. K. Sharma

**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
COIMBATORE-641 028
CONTROLLER OF EXAMINATIONS**

**BOARD OF STUDIES MEETING IN COMMERCE ACCOUNTING & FINANCE
(for the Academic year 2021-22)
Attendance Report**

Date: 31.07.2021

Time: 10.30AM

Venue: F - Block

| | Name | Designation | Signature |
|----------------------------------|---------------------------|---|-----------|
| Chairman | Dr.M.Nirmala | Professor & Head | |
| Members (Internal) | 1. Dr.J.Christopher | Professor | |
| | 2. Dr.N.Lakshmi Priya | Assistant Professor | |
| | 3. Mr. P. Prasath Kumar | Assistant Professor | |
| | 4. Mrs. K. Akila | Assistant Professor | |
| | 5. Ms. Priyadharshini. K. | Assistant Professor | |
| | 6. Dr. R. Geetha | Assistant Professor | |
| External (Subject Experts) | 1 Dr. S. P. Vijaya Kumar | Assistant Professor | Present |
| | 2 Dr. N. Ravichandran | Director | Present |
| Industrial Expert | C.A .K. Jalapathy | Chartered Accountant | Absent |
| Alumni | Mr.S. Pawan Kumar | Information Process Enabler – CBO I | Present |
| University Nominee | Dr. M. Revathibala | Associate Professor & Head of Commerce Professional Accounting | Present |

3. The BOS of Department of Commerce with Accounting and Finance discussed and resolved to update the entire syllabi of I & II Semester of the following listed subjects from the academic year 2021-2022 and onwards were approved

| S.No | Subject Code | Semester | Name of Subject |
|------|--------------|----------|---|
| 1 | 21CFU01 | I | CORE/ DSC-I Principles of Accountancy |
| 2 | 21CFU02 | | CORE/ DSC-II Principles of Finance |
| 3 | 21CFU03 | | Allied-I /GE-I Business Economics |
| 4 | 21CFU04 | | CORE / DSC-III Advanced Financial Accounting |
| 5 | 21CFU05 | | CORE / DSC-IV Business Law |
| 6 | 21CFU06 | | CORE / DSC-V Computer Applications in Business Practices- I |
| 7 | 21CFU07 | II | Allied-II /GE-I Business Communication |
| 8 | 21CFU08 | | Electives / DSE-I |

4. Open Elective papers & value added courses (Job Oriented Courses) were introduced as an extra credit courses for B.Com Accounting & Finance (I, III & V semester) of the program and evolution pattern discussed and approved.

SIGNATURE OF BOARD CHAIRMAN

Dr.M.NIRMALA M.Com, M.Phil., Ph.D., SET
Professor and Head
Department of Commerce PA & AF,
Hindusthan College of Arts & Science (Autonomous),
Coimbatore - 641 028.

MINUTES OF BOARD OF STUDIES MEETING HELD ON 31.07.2021

BOARD OF COMMERCE WITH ACCOUNTING & FINANCE

TIME; 10.30 AM

MODE : ONLINE MODE

The meeting of the Board of Studies in Commerce with Accounting and Finance was held on 31.07.2021 at 10.30 am through the Google Meet to discuss the syllabus updations to be adopted for the academic year 2021-22 for the B. Com (Accounting and Finance) and course for the V & VI Semesters of the 2019-20 Batch, III & IV Semesters of the 2020-21 Batch and the I and II Semesters of the 2021-22 Batch.

Dr. M. Nirmala, the Chairperson of the Board of Studies of Commerce with Accounting and Finance introduced the Internal members of the Board of Studies, External Board of Studies members (Subject Expert), University Nominee, Industrial Expert and Alumni.

The Chairperson explained to Board of Studies members of the changes made in syllabus and also explained about the distribution of marks for the courses (Internal and External) and also about the introduction of fast track system. The following resolutions were made in the meeting.

The chairperson of the Board of Commerce with Accounting and Finance presented the syllabus of V and VI semesters of the 2019-20 Batch, III & IV Semesters of the 2020-21 Batch and the I and II Semesters of the 2021-22 Batch of B.Com (Accounting and Finance) for discussions.

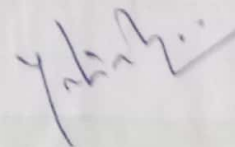
Dr. Revathibala, the University nominee opined that the syllabus of Higher Corporate Accounting could be minimized. Some changes were suggested for the Cost Accounting Paper in the IV and V units.

Dr. S.P.Vijayakumar, the subject expert recommended updation of the entire syllabus of Indirect Taxation. The Research Methodology paper which was newly added was approved by the experts. The members of BOS suggested that the latest amendments may be taught for the Auditing and Assurance Paper and Company Law Paper.

Dr. Ravichandran BOS member suggested inclusion of Trend Analysis in the Unit I of the Management Accounting Paper. No changes were recommended for the Industrial Law and Strategic Management Paper. The units were to be revamped for the Business Finance Paper. Updations were suggested in Financial Markets and institutions paper in the I, III & IV units. Some topics were recommended to be added in the IV & V units of the Banking Theory Paper.

The BOS members recommended amalgamations to be added in the Corporate Accounting Paper. The Subject expert Dr. Ravichandran suggested in the Business Law Paper that the latest amendments to be taught to the students.

Verification of incomes and expenses were to be added in the II unit and the title of the V unit to be altered in the Principles of Auditing Paper.



The BOS member Dr. S. P. VijayaKumar suggested the Title of the Computer Practical II Paper to be altered and the updation of the contents of the syllabus. The members of the BOS recommended some alterations in the Higher Corporate Accounting Paper.

Addition of Computation of Tax Liability was suggested in the V unit of the Income Tax Law and Practice Paper. The title of Unit V of the Principles of Auditing Paper to be updated. The experts suggested inclusion of the Secretarial Standards and guidelines of ICSI to be made in the Company Law and Secretarial Practice paper.

The members of the BOS suggested reducing the portions of the Unit I of the Principles of Accountancy Paper. The BOS members recommended the inclusions of Fire claims and voyage in the I unit instead of the V unit in the Advanced Financial Accounting Paper.

The experts recommended that the latest amendments may be taught to the students in the Business Law Paper. The members of the BOS suggested the avoiding of use of brand names in the title of the Computer Practical Paper.

Dr. Revathibala opined that units II and III may be swapped in the Principles of Management paper.

The members of the BOS appreciated the selection of the courses and that the adoption of fast track system and facilities for selecting the NPTEL courses are highly appreciable.

M. Nirmala

Dr.M.NIRMALA M.Com.,M.Phil.,Ph.D.,SET
Professor and Head
Department of Commerce PA & A.F,
Hindusthan College of Arts & Science (Autonomous),
Coimbatore - 641 028.