


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

BOARD OF STUDIES MEETING IN COMMERCE
(For the Academic year 2021-22)
Attendance Report

Date: 30.07.2021
Mode: Online

Time: 11.00 am
Google Meet Link- fhe-whgs-uft

	Name	Designation	Signature
Chairman	Dr.Priya.P	Professor & Head Commerce	Online
Members (Internal)	1 Mrs.S.Jayanthi Sobhana	Assistant Professor	Online
	2 Dr.M.Maheswari	Associate Professor	Online
	3 Dr.M.Karthikeyan	Associate Professor	Online
	4 Dr.G.Gunavelan	Professor	Online
	5 Dr.P.Kamalnath	Associate Professor	Online
	6 Mr.K.Vinoth	Assistant Professor	Online
	7 Mrs.L.Malarvizhi	Assistant Professor	Online
External (Subject Experts)	1. Dr.V.P.Nallaswamy	Associate Professor & Head, Department of Commerce	Online
	2. Dr.R.Velmurugan	Associate Professor Department of Commerce	Online
Industrial expert	3. Dr.K.Senthilkumar	Head, Entrepreneurship Development Atal Incubation Centre NIFTTEA (Supported by Atal Innovation Mission and NITI Aayog, Government of India)	Online
Alumni	4. Mr.M.I Dominic Bejoy	PG-Christ University	Online
University Nominee	5. Dr.N.Sumathy	Professor, School of Commerce, Kumaraguru College of Liberal Arts and Science	Online


Dr. PRIYA. P M.Com., M.Phil., Ph.D., PGDCA., MBA,
Professor & Head
Department of Commerce
Hindusthan College of Arts and Science(Autonomous)
Coimbatore - 641 028.
Mobile: 9894210311

MINUTES OF BOARD OF STUDIES MEETING

The Chairman, BOS of the Commerce welcomed and introduced the members of 7th Board of Studies for the academic year 2021-2022 and thanked each one of them for sparing their valuable time to attend the meeting.

The Detailed Syllabus and Scheme (Annexure-I) academic year 2021-2022 for the discussion in the BOS has been mailed to BOS members before seven days. Discussed and Suggestions given by the expert are placed in BOS.

The following resolutions were made and approved in the BOARD OF STUDIES meeting held on 30.07.2021 at 11.00 am in the Department of Commerce through online mode.

1. The BOS of Commerce discussed and resolved to include Insurance Companies accounts in Unit III and remove Electricity companies in Unit – IV in the syllabus of Higher Corporate accounting - 19COU18 - Odd Semester for the students admitted during the Academic year 2019-2020.
2. The BOS of Commerce discussed and resolved to revise the syllabus of Cost Accounting - 19COU19 - Odd Semester for the students admitted during the Academic year 2019-2020.
3. The BOS of Commerce discussed and approved the syllabus for the new paper Research Methodology – 19COU20 Odd Semester for the students admitted during the Academic year 2019-2020.
4. The BOS of Commerce discussed and resolved to update the syllabus of Indirect Taxation - 19COU21- Odd Semester for the students admitted during the Academic year 2019-2020.
5. The BOS of Commerce discussed and resolved to remove miscellaneous insurance and rating aspects in Unit V syllabus of Principles of Insurance-19COU22- Odd Semester for the students admitted during the Academic year 2019-2020.
6. The BOS of Commerce discussed and resolved the title and syllabus of first unit (Title – Financial Management Analysis included in the title and Trend Analysis included in first unit) and resolved the title and syllabus of fifth unit (Title – Standard Costing included) in the Management Accounting - 19COU23 - Even Semester for the students admitted during the Academic year 2019-2020.
7. The BOS of Commerce resolved the syllabus of first and Second unit (Disqualification of Auditor and Audit Evidence) and resolved the title of fifth unit (Title - Audit of Banking, Insurance and other Institutions) in Principles of Auditing - 19COU24 - Even Semester for the students admitted during the Academic year 2019-2020.



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8. The BOS of Commerce discussed and resolved to update the syllabus of Unit-II and Unit –V in Entrepreneurial Development- 19COU25- Even Semester for the students admitted during the Academic year 2019-2020.
9. The BOS of Commerce discussed and resolved to interchange and update Unit IV and Unit V in the Syllabus of Industrial Law- 19COU26A - Even Semester for the students admitted during the Academic year 2019-2020.
10. The BOS of Commerce discussed and recommended that no change in the existing Syllabus of Foreign Exchange Management - 19COU26B - Even Semester for the students admitted during the Academic year 2019-2020.
11. The BOS of Commerce discussed and recommended to include Concept of Job Analytics, Job Description and Job Specification in the existing Syllabus of Human Resources Management- 19COU27 - Even Semester for the students admitted during the Academic year 2019-2020.
12. The BOS of Commerce discussed and recommended that no change in the existing Syllabus of Corporate Accounting - 20COU08 - Odd Semester for the students admitted during the Academic year 2020-2021.
13. The BOS of Commerce discussed and resolved to update Unit-II and Unit V in the syllabus of Business law- 20COU09 - Odd Semester for the students admitted during the Academic year 2020-2021.
14. The BOS of Commerce discussed and resolved to update the syllabus of Financial Management -20COU10 - Odd Semester for the students admitted during the Academic year 2020-2021.
15. The BOS of Commerce discussed and resolved that no change is recommended in existing Syllabus of Practical-II Tally ERP 9 and Internet 20COU11-Odd Semester for the students admitted during the Academic year 2020-2021.
16. The BOS of Commerce discussed and resolved to remove Acquisition of Business in Unit – I and include Insurance Companies accounts in Unit IV in the syllabus of Higher Corporate accounting - 20CCU13 - Even Semester Odd Semester for the students admitted during the Academic year 2020-2021.
17. The BOS of Commerce discussed and resolved to include in Unit –V Deductions under Chapter VIA and forms (ITR1, ITR2, ITR3, ITR4) under the online filing in the Syllabus of Income Tax Law & Practice 20COU14 Even Semester for the students admitted during the Academic year 2020-2021.



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18. The BOS of Commerce discussed and resolved to revise Unit-IV in the syllabus of Company law and Secretarial Practice 20COU15 Even Semester for the students admitted during the Academic year 2020-2021.
19. The BOS of Commerce discussed and recommended that no change in the existing Syllabus of Banking Theory Law and Practice - 20COU16 - Even Semester for the students admitted during the Academic year 2020-2021.
20. The BOS of Commerce discussed and approved to introduce the new scheme for 2021-2022 Batch and Syllabus for Semester I and Semester-II for the Academic year 2021-2022 onwards.
21. The BOS of Commerce discussed and approved to introduce Fast Track System:
The Students have the options of taking two subjects of the sixth semester of B. Com programme through NPTEL / Swayam portal from the list given or offered by NPTEL and approved by the department for which credit transfer is permitted. The students should inform the department prior to the registration of the course and get due approval for the same. If the student completes these courses before the start of the sixth semester, the student can be considered for a fast track programme, and do the project work alone during the sixth semester apart from the self-study paper. Once the student submits the successful course completion credentials as required by the college for the NPTEL/SWAYAM online courses, then the credit transfer will be considered for qualifying the degree.
22. The BOS of Commerce discussed and approved the allied papers from B.Com Department. (Annexure-II)
23. The BOS of Commerce discussed and approved the Open Elective Courses/Value added Courses/Job Oriented Courses for the academic year 2021-2022 as an extra credit courses for all semesters of the programmes and evaluation pattern for the same.(Annexure-III)
24. The BOS of Commerce discussed and approved the Panel of Question Paper Setters and External Examiners (Annexure IV).
25. The BOS of Commerce discussed and approved to introduce the new Scheme and Syllabus for Semester I and Semester II of the new course B.Com - Cost and Management Accounting for the academic year 2021-2022.

The BOS Meeting of Commerce came to an end by Proposing Vote of Thanks.



Name and Signature of the Chairman (With Seal)

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Annexure- I

2019-2020 Batch			
SEMESTER I	19COU18	DSC	Higher Corporate Accounting
	19COU19	DSC	Cost Accounting
	19COU20	DSE	Research Methodology
	19COU21	DSC	Indirect Taxation
	19COU22A	DSE	Financial Markets and Institutions
	19COU22B		Principles of Insurance
SEMESTER II	19COU23	DSC	Management Accounting
	19COU24	DSC	Principles of Auditing
	19COU25	DSE	Entrepreneurial Development
	19COU26 A	DSE	Industrial Law
	19COU26 B		Foreign Exchange Management(FEMA)
	19COU27	DSE	Human Resource Management
	19COU28	SEC	Project Work
2020-2021 Batch			
SEMESTER III	20COU08	DSC	Corporate Accounting
	20COU09	DSC	Business Law
	20COU10	DSC	Financial Management
	20COU11	SEC	Practical – II Tally ERP 9 and Internet
SEMESTER- IV	20COU13	DSC	Higher Corporate Accounting
	20COU14	DSC	Income Tax Law and Practice
	20COU15	DSC	Company Law and Secretarial Practice
	20COU16	DSC	Banking theory law and practice
2021-2022 Batch			
SEMESTER- I	21COU01	DSC	Financial Accounting
	21COU02	DSC	Principles of Management
	21COU03	DSC	Business Economics
SEMESTER -II	21COU04	DSC	Advanced Financial Accounting
	21COU05	DSC	Business Law
	21COU06	DSC	Marketing Management
	21COU07	DSC	Human Resources Management
	21COU08A	DSE	Business Communication
	21COU08B	DSE	Business Environment

Name and Signature of the Chairman (With Seal)


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Annexure-II

Department	Sem.No	Subject Code	Title of the Paper
B.Sc (C&H)	III	20CHU12	Accountancy for Hospitality Industry
B.Sc (C&H)	V	19CHU28	Human Resource Management
B.Sc (Maths)	III	20MAU11	Principles of Accountancy
B.Sc (Maths)	IV	20MAU16	Financial Accounting
B.Sc(CS)	III	20CEU12	Business Accounting
B.Sc (CT)	III	20CTU12	Business Accounting
B.Sc(IT)	IV	20ITU18	Business Accounting
BCA	IV	20CAU18	Business Accounting
B.Sc(Cognitive System)	III	20TCU12	Business Accounting



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Annexure-III

Open Elective Papers

- Yoga for Human Excellence
- Human Health & Hygiene
- Indian Culture and Heritage
- Indian Constitution and Political System
- Consumer Awareness and Protection
- Professional Ethics and Human Values
- Human Rights, Women's Rights and Gender Equality
- Disaster Management
- Green Farming
- Corporate Relations
- Start-up Business
- Research Methodology and IPR
- General Studies for Competitive Examinations
- IIT JAM Examination (for Science only)
- CUCET Examination

Job Oriented Courses

- Stock Broking
- Digital Marketing

Value Added Courses

- Excel for Business
- Spiritual Leadership
- Industry 4.0 and Artificial intelligence applications in Business
- Cognitive biases in Decision making
- Behaviour Finance
- Insolvency and Bankruptcy Code (IBC)
- Financial Statement Analysis

Courses offered by the Departments to other Programmes

- Basic Accounting
- Online Share Trading
- Fundamentals of Banking
- Basics of Tally
- Basic Business documentation
- Basics of Insurance


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Annexure-IV

Panel of External Examiners

Academic Year 2021-2022

S.No	Name & Designation	College Address	Mobile Number and E-Mail ID	No. of years of Teaching Experience	Specialized Subjects
1	Dr. K. Vanaja Professor & Head Department of Commerce with Professional Accounting	Dr. N.G.P Arts and Science College Coimbatore- 641 048	9944258338 <a href="mailto:drvanaja@drngpa
sc.ac.in">drvanaja@drngpa sc.ac.in	22 Years	Finance, Marketing
2	Dr.S.Anbumalar Associate Professor & Head Department of Commerce	Sri Krishna Arts and Science College (Autonomous) Coimbatore – 641 008	99994416464 <a href="mailto:anbumalar.skasc
@gmail.com">anbumalar.skasc @gmail.com	21 Years	Finance
3	Dr.S.Senthil Assistant Professor Department of Commerce	Dr.G.R.Damodaran College of Science Civil Aerodrome Avinashi Road Coimbatore- 641014	8883337476 <a href="mailto:senthil.zkp@gmai
l.com">senthil.zkp@gmai l.com	21 Years	Finance
4	Dr.Gomathi.D Professor & Head Department of Commerce with Banking & Insurance	PSG College of Arts and Science (Autonomous) Avinashi Road Coimbatore- 641014	9344113585 <a href="mailto:gomathi77.gs@g
mail.com">gomathi77.gs@g mail.com	21 Years	Marketing
5	Dr.G.Sugunavalli Associate Professor Department of Commerce with Professional Accounting	PSG College of Arts and Science (Autonomous) Avinashi Road Coimbatore- 641014	9944665996 <a href="mailto:gsugushankar@g
mail.com">gsugushankar@g mail.com	19 Years	Marketing
6	Dr.Vijayalakshmi.S Associate Professor & Head Department of Commerce with Professional Accounting	PSGR Krishnammal College for Women Peelamedu Coimbatore- 641 004.	99430320099 hod- <a href="mailto:pa@psgrkcw.ac.i
n">pa@psgrkcw.ac.i n	20 Years	Finance
7	Dr.K.Jothi Professor & Head Department of Commerce	Karpagam Arts & Science College Coimbatore -641 021	9788120370 <a href="mailto:jothi.k@kahedu.e
du.in">jothi.k@kahedu.e du.in	17 Years	Finance
8	Dr.M.Prakash Associate Professor & Head, Department of Commerce with Computer Applications	Dr. N.G.P Arts and Science College Coimbatore-641 048	9842884227 <a href="mailto:prakash@drngpas
c.ac.in">prakash@drngpas c.ac.in	19 Years	Finance

Sl.No	Name & Designation	College Address	Mobile Number and E-Mail ID	No. of years of Teaching Experience	Specialized Subjects
9	Dr.P.Jayasubramanian Associate Professor Department of Commerce with Computer Applications	Dr. N.G.P Arts and Science College Coimbatore-641 048	9965203666 drjayasubramanian@drngpasc.ac.in	18 Years	Finance, Marketing
10	Dr.S.Namasivayam Professor & Head Department of Commerce with Business Process Services	Dr. N.G.P Arts and Science College Coimbatore-641 048	9842577595 drnamasivayam@drngpasc.ac.in	18 Years	Financial Management, Marketing & Human Resource Management
11	Dr. N. KodhaiNayaki Assistant Professor Department of Commerce with Business Process Services	Dr. N.G.P Arts and Science College Coimbatore-641 048	99429 33150 kodhainayaki@drngpasc.ac.in	18 Years	Marketing, Human Resource Management
12	Dr.P.B.Banudevi Professor & Head Department of Commerce with Finance	Dr. N.G.P Arts and Science College Coimbatore-641 048	9487511616 drbanudevi@drngpasc.ac.in	19 Years	Marketing, Human Resource Management, Banking


Name and Signature of the Chairman (With Seal)

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Suggestions given by the BOS Members

The Detailed Syllabus and Scheme for the academic year 2021-2022 was discussed in the Meeting. Suggestions and recommendation were as follows:

2019-2020 Syllabus

19COU18 – Higher Corporate Accounting: Subject Expert Dr.R.Velmurgan suggested to include the latest edition Text Books. He suggested to include NPTEL-Swayam website materials. Also he insisted to always maintain percentage of changes in syllabus.

19COU19 – Cost Accounting: Subject Experts suggested to include Service Costing, Concept of Activity Based Costing and Target Costing.

19COU20 – Research Methodology: University Nominee Dr.N.Sumathy suggested to include practical version in Research paper such as Chi-square, Annova, Correlation and Multiple Regression using MS EXCEL. Subject Expert Dr.R.Velmurgan suggested to incorporate Editing, Tabulation, Transcriptions contents in Unit – IV. Subject Expert Dr, V.P.Nallaswamy suggested to rename the Unit IV title as Processing and Analysis of Data.

19COU21 – Indirect Taxation: Subject Expert Dr.R.Velmurgan suggested to include the Text Book

19COU22A – Financial Markets & Institutions: Subject expert Dr.Velmurgan recommended to include Financial Markets Regulation Department (FMRD) in Unit I. Expert Suggested to include Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – **Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments – Discount and Finance House of India (DFHI). – FOREX.** In Unit III, Registration of Stock Brokers, kinds of brokers may be incorporated. Suggested to new issue market vs secondary market to Unit III. Also, suggested Content of Depository system to be incorporated, like National Security Depository Limited (NSDL), Central Depository Services (CDS)

19COU22B – Principles of Insurance: Subject Expert Dr.R.Velmurgan suggested to rename Unit III title Historical Framework. In Unit – III, Concept of micro insurance may be incorporated. In Unit IV- Concept of Actuary can be incorporated, Concept of reinsurance can be incorporated. Industry expert Dr.Senthilkumar suggested to include fire insurance, damage insurance etc.



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19COU23 – Management Accounting: Subject Expert Dr.R.Velmurgan suggested to include overheads, Disposition of Variances and Control Ratios. may be included and In Unit IV, whether Cost Volume Profit Analysis, Angle of Incidence, Margin of Safety etc. will be computed or you will work out only Break Even Analysis In Unit V master budget may be included

19COU24 – Principles of Auditing: No Suggestions given. Existing Syllabus is accepted.

19COU25 – Entrepreneurial Development: Industrial Expert Dr.Senthilkumar suggested to include Government assistance for the promotion of entrepreneurship may be added, Concept on Start-ups, Aspire, Mudra, NewGen, Concept and role of incubator may be introduced

19COU26 A – Industrial Law: Industrial Dispute Act 1947, Employee State Insurance Act 1948, Trade Union Act 1926

19COU26 B – Foreign Exchange Management: No change is recommended in existing Syllabus

19COU27 – Human Resources Development: Meaning of HR Analytics may be added. Concept of Job Analytics, Job Description, Job Specification may be added

2020-2021 Syllabus

20COU08 – Corporate Accounting: Subject Expert Suggested that in Unit I Equity shares issues at discount may be removed. In Unit IV, profit prior to incorporation may be removed

20COU09 – Business Law – University Nominee suggested to include Case studies in all Law paper


20COU10 – Financial Management: No Suggestions and existing syllabus is accepted

20COU11 - Practical – II Tally ERP 9 and Internet. University Nominee suggested to remove Internet Programme and to focus only on Tally

20COU13 - Higher Corporate Accounting: Subject Experts suggested to include Accounts on Insurance companies may be incorporated in the syllabus

20COU14 - Income Tax Law Practice: Industrial Expert Dr.Senthilkumar suggested to include in Unit –V Deductions under Chapter VIA and forms (ITR1, ITR2, ITR3, ITR4) under the online filing

20COU15 - Company Law and Secretarial Practice: Dr.Velmurgan suggests that in Unit II – Issue of Shares - Allotment and Forfeiture of Shares - Calls on Shares - Issue of Sweat Capital - Employee Stock Option - Issue of Bonus Shares - Transfer and Transmission of Shares – Buyback - Share Certificate - D-Mat system may be added. In Unit III- Audit Committee - Nomination and Remuneration committee - Stakeholders relationship


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committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading may be added. Concept on National Law Company Tribunal and Concept on National Law Company Appellate Tribunal. In Unit V – Concept of Winding up may be incorporated

20COU16 - Banking Theory Law and Practice Dr.Nallaswamy Subject Expert suggested to include UPI, BHIM app in the syllabus

2021-2022 Syllabus

21COU01 -Financial Accounting

Subject expert recommended to include in Unit III- Contents on Disposal of depreciable assets and Change of method

21COU03- Business Economics

Subject expert recommended to include in Unit V – Content on Monetary Policy

Monetary Policy - Inflation - Business Cycle and Economic Linkages – Inflation and Deflation – Meaning – Causes and Measures - Types of inflation indices and their applications - Business Cycle – Phases – Characteristics and various theories - Balance of Trade and Balance of Payment – Meaning – Causes - Kinds and Measures.

21COU05 Business Law Subject Expert suggested to introduce as a Core Course

21COU06-Marketing Management

Subject expert recommended to include in Unit V, Concept on Digital Marketing, Social Marketing, Customer Relationship Marketing.

In Semester III 2021-2022

General Suggestion given by Subject Experts:

Ability Enhancement Courses (AEC): The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). “AECC” courses are the courses based upon the content that leads to Knowledge enhancement; i. Environmental Science and ii. English/MIL Communication. These are mandatory for all disciplines. SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc. 3.1 Ability Enhancement Compulsory



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Courses (AECC): Environmental Science, English Communication/MIL Communication. 3.2 Skill Enhancement Courses (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

General Observations

❖ Excel for Business to be included in Value added or open Electives

External BOS Members appreciated the introduction of Fast Track System. Overall General suggestions given by the experts.

Chairman presented the Allied papers for B.Sc(CS), B.Sc (CT), B.Sc (IT), BCA., B.Sc(Cog.Sys) and B.Sc (Maths). External members accepted the existing syllabus.

Chairman presented the new course B.Com Cost and Management Accounting.

B.Com CMA For 2021-2022 Semester I &II

Suggestions given by BOS Experts:

- ◆ CMA Subjects to be incorporated in B.Com CMA
- ◆ CMA Subjects should be focused as main papers, Commerce paper should be secondary
- ◆ As it is Professional course, avoid Principles, fundamentals etc.
- ◆ Inter papers are applicable in Semester-III and Semester IV
- ◆ If you find difficult in incorporating CMA final papers, it is suggested to include Part-I papers from CMA Final.
- ◆ Suggested to include Corporate Law & Compliance
- ◆ Core papers not to be framed as elective (Eg: Operation Management, Strategic Management etc.,)
- ◆ In final year, Employer perspective (Recruitment) – B.Com CMA Papers will be compared with CMA papers
- ◆ If CMA papers Syllabus are heavy, we can consider three units and expand to five units.

BOS Commerce meeting was ended by proposing vote of thanks by the Internal member - Mrs.JayanthiSobhana.

Name and Signature of the Chairman (With Seal)

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