

# SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)



(An Autonomous College Affiliated to Periyar University, Salem)

(Accredited by NAAC with 'A' Grade [3.27])

(Recognised 2(f) & 12(B) under UGC Act of 1956)

Vignesh Nagar, Katteri – 636 902, H. Eachampadi (Via),

Uthangarai (Tk), Krishnagiri (Dt.), Tamil Nadu

## **Minutes of the Third Postgraduate (M.Com.) Board of Studies Meeting in Commerce of Sri Vidya Mandir Arts & Science College (Autonomous)**

**Date: 03.09.2021 (Friday)      Time: 12.00 p.m.      Mode: Online (Zoom App)**

The Third Board of Studies Meeting for Postgraduate (M.Com.) Program of the PG & Research Department of Commerce, Sri Vidya Mandir Arts & Science College (Autonomous) was conducted as per the guidelines of the University Grants Commission (UGC) on 03.09.2021 at 12.00 p.m. through Online (Zoom App Link: <https://us02web.zoom.us/j/84536556552?pwd=YUQ1VUc0XUkRES3JKQXI3NDBMWjRFZz09>) Platform. The following Members were present in the meeting.

### **Members Present**

- 1. Dr. C. Gomathi, M.Com., M.Phil., PGDCA., B.Ed., Ph.D.      Chairman**  
Assistant Professor & Head  
PG & Research Department of Commerce  
Sri Vidya Mandir Arts & Science College (Autonomous)  
Katteri – 636 902, Uthangarai  
Krishnagiri District, Tamil Nadu.
- 2. Dr. K. Krishnakumar, M.Com., M.Phil., Ph.D., SET.      University Nominee**  
Associate Professor & Head (i/c)  
Department of Commerce  
Periyar University  
Salem – 636 011, Tamil Nadu.

3. **Dr. M. Subramanyam, M.Com., Ph.D., PGDFT., MBA** (Subject Expert from  
Associate Professor & Research Coordinator Outside the Parent  
REVA University University)  
Bangalore 560 064, Karnataka.
4. **Dr. P. Parimaladevi, M.Com., M.Phil., PGDCA., MBA., Ph.D.** (Subject Expert  
Associate Professor & Head from Outside  
Department of E-Commerce the Parent University)  
Vellalar College for Women (Autonomous)  
Erode – 638 012, Tamil Nadu.
5. **Dr. A. Elangovan, M.Com., M.Phil., Ph.D.** (Special Invitee)  
Professor & Head (Rtd.)  
Department of Commerce  
Periyar University  
Salem – 636 011, Tamil Nadu.
6. **Dr. P. Mohanasundaram, M.Com., M.Phil., Ph.D.** (Special Invitee)  
Director (i/c)  
Department of Commerce  
Periyar University PG Extension Centre  
Dharmapuri – 636 705, Tamil Nadu.
7. **Mr. M. Vinonath, B.Com., CA (Inter).** (Industrial Representative)  
Managing Director  
Inter Trans Services (India Pvt. Ltd.),  
5/1, 3<sup>rd</sup> Floor, 1<sup>st</sup> Cross, Rajaram Mohanrai Extension  
KH Road, Double Road  
Bangalore – 560 027, Karnataka.
8. **Mr. C. Boobalan, MFM., MBA., M.Phil., Ph.D.** (Postgraduate  
Assistant Professor Meritorious Alumni)  
PG & Research Department of Commerce  
Sri Vidya Mandir Arts & Science College (Autonomous)  
Katteri – 636 902, Uthangarai  
Krishnagiri District, Tamil Nadu.

9. **Dr. D. Kavitha, M.Sc., M.Phil., SET., Ph.D.** (Member)  
Assistant Professor & Head  
PG Department of Computer Science  
Sri Vidya Mandir Arts & Science College (Autonomous)  
Katteri – 636 902, Uthangarai  
Krishnagiri District, Tamil Nadu.
10. **Mr. K. Kannan, M.Com., M.Phil., SET., Ph.D.** (Member)  
Assistant Professor  
PG & Research Department of Commerce  
Sri Vidya Mandir Arts & Science College (Autonomous)  
Katteri – 636 902, Uthangarai  
Krishnagiri District, Tamil Nadu.
11. **Mr. S. Samappan, M.Com., M.Phil.** (Member)  
Assistant Professor  
PG & Research Department of Commerce  
Sri Vidya Mandir Arts & Science College (Autonomous)  
Katteri – 636 902, Uthangarai  
Krishnagiri District, Tamil Nadu.

Dr. C. Gomathi, Chairman of the Board of Studies Welcomed the University Nominee, Subject Experts, Special Invitees, Industrial Representative and other Members. During her introductory speech, she briefed the details of Meeting Agenda and the academic matters to be discussed. The Agenda of the Meeting was taken up for discussion. The following points were discussed during the Meeting. The resolutions made in the Meeting are furnished below:

#### **AGENDA**

1. To revise the Syllabus of First Year M.Com. Program for the Academic Year 2021-2022 and thereafter.
2. To Approve the Syllabus of Certificate, Diploma and Add-on Courses.
3. To Approve the Panel of Question Paper Setters, Question Paper Scrutinizers and Answer Scripts Valuers (Both Theory and Practical).



## RESOLUTIONS

1. Revising the Syllabus of first year M.Com. Program for the Academic Year 2021-2022 and thereafter.
  - **In Core Course I (Marketing Management (21PCM1C01)):** New topics, namely Marketing Mix, Market Segmentation, Arguments in Favor of and Against Middlemen and Retail Marketing were added in the syllabus.
  - **In Core Course II (Accounting for Managerial Decision (21PCM1C02)):** The topics, such as Management Accounting and Managerial Decisions, Management Accountant's Position, Role and Responsibilities, Fixed Budget, Zero Based Budgeting, Performance Budgeting, Standard Costing and Variance Analysis, Standard Costing as a Control Technique and Setting of Standards and Their Revision were included.
  - **In Core Course III (Financial Management (21PCM1C03)):** The topics, Viz Investment Decision, Importance of Financial Planning, Problems in Financial Forecasting, Domestic Vs. International Financial Management, Capital Budgeting and its Importance in Decision Making, Estimating Cash Flows, Techniques of Investment Appraisal, NPV, IRR, and Problem of Multiple IRRs, Extended Yield Discounted Payback, Stability in Dividend Policy; Corporate Dividend Behaviour, Calculating Operating Cycle Period and Estimation of Working Capital Requirements were added.
  - **In Core Course IV (Modern Banking (21PCM1C04)):** The new topics, viz. Security issues in E-Banking, KYC, Role of mobile Banking in Banking Sector, UPI and Challenges of Indian Financial Network were included.
  - **In Elective Course I (Organisational Behaviour (21PCM1E01)):** The new topics included were Emerging Trends in Corporate Sector Strategic and Culture, Formal and Informal Organisation Personality and Individual Difference, Types of Personality, Factors Affecting Personality Motivation and Job Performance, Values, Attitudes and Beliefs Group Dynamic, Leadership

and Leadership Style Process were newly added. The existing topics like Determinates of Personality and Measurement of Personality were removed.

- **In Elective Course II (Business Ethics and Corporate Governance (21PCM1E02)):** The new topics, such as Corporate Governance and Stakeholders, Environmental Concern for CSR, Monopoly Market in Corporate Governance, Global laws on Internet business for Ethical, Challenges of Corporate Governance in Global Market, Scope of Corporate Governance and Corporate Governance Code in Global Market were included. The existing like Managerial Philosophy, Ethical Climate in Companies, Common Deceptive Marketing Practices, Ethical Dilemmas and Considerations were excluded.
- **In Core Course V (Advanced Cost Accounting (21PCM1C05)):** The topics, such as Installation of Costing System, Features of Job Costing, Objectives of Job Costing, Merits and Demerits of Job Costing, Batch Costing, Distinction Between Job Costing and Contract Costing, Treatment of Normal Loss, Abnormal Loss/ Abnormal Gain and Treatment of Equivalent Production were added. The old topics such as Installation of an Ideal Costing System, Reconciliation of Cost and Financial Profits were removed.
- **In Core Course VI (Investment Analysis and Portfolio Management (21PCM1C06)):** The new topics, viz. Investors Protection and Awareness Programme, Financial Analysis, Analysis of Financial Statement, Income Statement (Profit & Loss), Technical Indicators, Modern Portfolio Theory and Investment Avenue for Foreign Portfolio Investor were included. The existing topics, such as Factors Determining Risk & Return, Odd – Lot Theory and Breadth of Market were removed.
- **In Core Course VII (Advanced Business Statistics (21PCM1C06)):** The topics, such as Average of Position, Mode, Relation between Mean, Median, Mode, Classification of Measures of Dispersion, Distance Measure, Average Deviation Measures, Runs Test for Randomness Mann, Whitney U-Test, Wilcoxon Matched Pairs Test, Kruskal-Wallis Test, Miscellaneous Solved Examples, Decision Making Under Uncertainty, Decision Making Under Risk, Posterior Probabilities and Bayesian Analysis and Decision Tree Analysis were



added in the syllabus. The old topics like Measures of Central Tendency, Dispersion and Relations, Excel work and SPSS Errors in Testing Hypothesis, Large Samples Test, Tests of Significance and Z test were removed.

- **In Core Course VIII (E – Commerce (21PCM1C08)):** The new topics, viz. Emergence of the WWW, Advantages of E-Commerce, Internet Standards and Specifications, Software Agents, Digital Payment Requirements, Wireless technology, Technologies for Mobile Commerce, Cheque Payment Systems on the Internet, Email, Email Components and Use of Email were included. The existing topics, such as E-Commerce Vs Traditional Commerce, Client Server, Digitalization of Prospectus and Servicing, Electronic Cataloguing, Implications, Managing the Risks, Product Differentiation, Mass Customerization, Related Concepts and Legal Framework of E-Commerce were excluded.
- **In Elective Course III (Financial Markets and Services (21PCM2E03)):** The new topics, namely Nature and Scope of Financial Services, Legal Aspect and Guidelines for Venture Capital and Structure of Instruments were added. The topic Nature and Role of Financial System were removed.
- **In Elective Course IV (International Business (21PCM2E04)):** The topics, such as International Marketing & Law, Globalization and Market Effects of Tariffs, Quotas, Identification of Export Markets, International Tendering & Subcontracting, Product Development & On Export Pricing, Sale and Payment Terms in a Trade Contract, Settlement of Trade Disputes, Protection Against Risk in Foreign Trade, Trade Policy Package and Policy on Foreign Direct Investments were included. The topics like Financial Sector Reforms, RBI, Securities and Exchange Board of India were removed.
- **In EDC Course I (Business Communication (21PCMEDC01)):** The BOS board suggested that orderly arranged the syllabus. Based on the suggestion the Banking Correspondence shifted from Unit – IV to Unit – III and Company Reports shifted from Unit – V to Unit – IV. The new topics such as Application for the Job, Screening of Application, Interview, Appointment Letter, Modern Forms, Fax, Email, Video Conference, Internet, Websites and

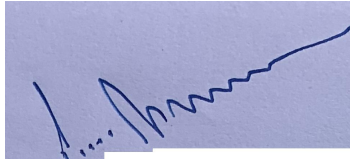
Uses of the Various Forms of Communication were added in the Unit – V. The Sales Letter, Main Objectives, Characteristics, Functions, Advantages and Qualities of a Sales Letter, Types of Sales Letter, Hints for Drafting Sales Letters, Enquiries and Replies, Specimen of Enquiry Letters and Goodwill Letters were removed.

- **In EDC Course II (Principles of Commerce (21PCMEDC02)):** The topics such as International Trade, Nature and Scope, Gains from International Trade, Barriers to International Trade, Foreign Trade and Economic Growth, Terms of Trade and Forms of International Business were added. The topics such as Co-operative Organisation – Principles of Co-operatives – Types of Co-operative Societies, Advantages and Limitations of Co-operatives, Distinction from Joint Stock Company, Public Enterprises and Utilities, Characteristics, Objectives, Forms of Public Enterprises, Trade Association and Chamber of Commerce, Functions and Objectives were removed.
  - **In EDC Course III (Principles of Accounting (21PCMEDC03)):** The new topic Bank Reconciliation Statement was included.
2. It was resolved to introduce the introduction of Certificate Course (Digital Banking), Diploma Course (Accounting and Taxation) and Add-on Course (Share Market) Courses by framing and approving the syllabi for the same.
  3. It was resolved to recommend the Committee gave consent to the Panel of Question Paper Setters (27 Setters) and Question Paper Scrutinizers (06 Scrutinizers) for the approval of the Academic Council. The minimum teaching experience required for evaluating the answer scripts (Both Theory and Practical) should be two years in accordance with the Periyar University.

**The Committee Unanimously recommended for finalizing the syllabi to M.Com. Program after completely overviewed the corrected/modified syllabi.**

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1. Dr. C. GOMATHI

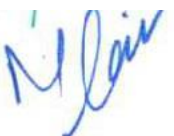
  
2. Dr. K. KRISHNAKUMAR

  
3. Dr. M. SUBRAMANYAM


  
4. Dr. P. PARIMALADEVI

  
5. Dr. A. ELANGO VAN

  
6. Dr. P. MOHANASUNDARAM

  
7. Mr. M. VINONATH

8. Mr. C. BOOBALAN

  
9. Dr. D. KAVITHA

  
10. Mr. K. KANNAN

  
11. Mr. S. SAMAPPAN