



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 Undergraduate (B.Com. and B.Com (CA)) Board of Studies Meeting in Commerce of Sri Vidya Mandir Arts & Science College

(Autonomous)

Date: 03.09.2021 (Friday)

Time: 11.00 a.m.

Mode: Online (Zoom App)

The Third Board of Studies Meeting for Undergraduate (B.Com. and B.Com. (CA)) Programs 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 11.00 a.m. through Online (Zoom App: <https://us02web.zoom.us/j/84536556552?pwd=YTQ1VCtXUkRES3JKQXI3NDBMWjRFZz09>) 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. N. Sakthivel, M.Com., M.Phil., Ph.D., SET., PGDCA.** (Subject Expert from
Associate Professor & Head
PG & Research Department of Commerce,
Gobi Arts and Science College,
Gobichettipalayam – 638 453, Tamil Nadu
Outside the Parent University)
4. **Dr. D. Gomathi, M.Com., M.Phil., PGDCA., MBA., Ph.D., NET.** (Subject Expert
Associate Professor
Department of Commerce (Banking and Insurance)
PSG College of Arts and Science
Coimbatore – 641 014, Tamil Nadu
from Outside the Parent University)
5. **Dr. A. Kannan, M.Com., MBA., M.Phil., Ph.D.** (Special Invitee)
Principal & Research Supervisor
Department of Commerce
Kamadhenu College of Arts and Science
Dharmapuri – 636 705, Tamil Nadu
6. **Mr. M. Vinonath, B.Com., CA (Inter).** (Industrial
Managing Director
Inter Trans Services (India Pvt. Ltd.)
5/1, 3rd Floor, 1st Cross
Rajaram Mohanrai Extension
KH Road, Double Road
Bangalore – 560 027, Karnataka
Representative)
7. **Mr. C. Boobalan, MFM., MBA., M.Phil., (Ph.D).** (Postgraduate
Assistant Professor
PG & Research Department of Commerce
Sri Vidya Mandir Arts & Science College (Autonomous)
Katteri – 636 902, Uthangarai
Krishnagiri District, Tamil Nadu
Meritorious Alumni)
8. **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

9. **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
10. **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 Invitee, 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 given below:

AGENDA

1. Revising the Syllabus of first year B.Com. and B.Com. (CA) Programs for the Academic Year 2021-2022 and thereafter.
2. Inclusion of Communicative and Professional English Courses for the First Year UG Programs.
3. To Approve the Syllabus of Certificate, Diploma and Add-on Courses.
4. To Approve the Panel of Question Paper Setters, Question Paper Scrutinizers and Answer Scripts Valuers (Both Theory and Practical).

RESOLUTIONS

1. It was resolved to modify the syllabi of the First Year B.Com. and B.Com. (CA) Programs for the academic year 2021-2022 and thereafter. The modifications made are:

- **In Core Course I (Financial Accounting – I (21UCM1C01)):** The topics, such as Final accounts of Non-Trading Concerns, Receipts and Payments Account, Income and Expenditure Account, Balance Sheet and Difference between Receipts and Payments Account & Income and Expenditure Account were included and the topics of Accounting Standards, Meaning, Objectives and Indian accounting standards were removed.
- **In Core Course II (Business Communication (21UCM1C02)):** The topics, viz. Recent Trends in Communication, Motivation in Terms of Communication, Circular Notes and Resolutions of Company Meetings were included.
- **In Allied Course I (Business Economics (21UBA1A01)):** The topics, such as Role of Managerial Economist and Goals of Business Firm were included and Basic Economic Problems, Relationship Between Micro and Macro Economics were removed.
- **In Core Course III (Financial Accounting – II (21UCM2C03)):** As per the suggestion of the Committee, new topics, viz. Final accounts of Non-Trading Concerns, Receipts and Payments Account, Income and Expenditure Account, Balance Sheet and Difference between Receipts and Payments Account & Income and Expenditure Account were shifted to the Core Course I (Financial Accounting – I) and Royalty Accounts, Methods of Recoupment, Fixed and Flexible Method, Self-Balancing Ledger, Debtor or Sales Ledger, Creditor or Purchase Ledger and General or Impersonal or Nominal Ledger were included.

- **In Core Course IV (Business Management (21UCM2C04)):** The newly included topics are Elton Mayo and Hawthorne Experiment for Management, Advantages and Limitations of Planning, Nature & Purpose of Staffing, Approaches to Achieve Effective Co-ordination.
- **In Allied Course II (Indian Economy (21UBA2A02)):** The topics, viz. Services Sectors, Information Technology, Information Technology Enabled Services (ITES), BPO, Types of BPO, Call Centre Services, On Site and Off Site Services were included and the topics, such as Planning in India, Strategy of India Planning, Resources for Financing Plan, Agriculture and Industrial Development, Planning Techniques, Investment Proprieties, General Objectives, Targets, Achievements and Failures, 11th and 12th Five year Plans were removed.
- **Under the Program of B.Com. (CA): Allied Course I (Computer Application in Business (21UCS1A01)):** New topics, such as Lists, Formatting Spread sheets, Using Slide Show View, Working with Forms, Uses of Internet and Search Engine were added and the topics, viz. Copying and Moving Text, Naming Formulas, Access Database Wizards and With Wizard were removed.
- **Another Allied Course of B.Com. (CA) (Database Management System (21UCS2A02)):** The newly included topics are ER Diagram, Weak Entity, Extended ER Features, Embedded SQL, Dynamic SQL, Triggers, Security and Authorization, Boyce-Code, Normal Form, Pitfalls in Relational Database Design, Granting, and Two-Phase Locking protocol were added and the removed topics are Relational Database, Schema Diagrams, Basic Structure of SQL Queries, Transaction Concept, Recoverability, Relationship Diagram, Decomposition is Using Multivalued Dependencies, Parallel Systems and Distributed Transaction.

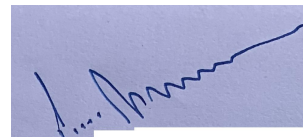
2. In addition, the following minor corrections/modifications were suggested in the submitted syllabi and the same were carried out during the meeting itself.

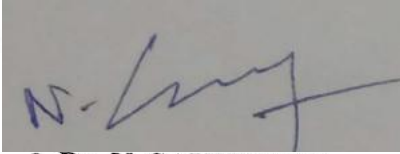
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- Eligibility for Admission, the subjects such as, Commerce, Accountancy Mathematics, and Business Mathematics to be included in B.Com. Syllabi.
3. It was resolved to approve the inclusion of Communicative English I and Communicative English II Courses prescribed by the TANSCH, each with the Credits of 3 by replacing Foundation English I and Foundation English II Courses in the First and Second Semester, respectively of the B.Com. and B.Com. (CA) Programs.
4. It was resolved to approve the inclusion of Professional English I and Professional English II as Add-On Courses prescribed under the category of Commerce and Management by the TANSCH, each with the Credits of 4 in the First and Second Semester, respectively of the B.Com. and B.Com. (CA) Programs.
5. 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.
6. It was resolved to recommend the Committee gave consent to the Panel of Question Paper Setters (27 Setters) and Question Paper Scrutinizers (05 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 of B.Com. and B.Com. (CA) Programs after completely overviewed the corrected/modified syllabi.


1. Dr. C. GOMATHI

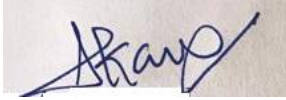

2. Dr. K. KRISHNAKUMAR



3. Dr. N. SAKTHIVEL



4. Dr. D. GOMATHI



5. Dr. A. KANNAN



6. Mr. M. VINONATH



7. Mr. C. BOOBALAN



8. Dr. D. KAVITHA



9. Mr. K. KANNAN



10. Mr. S. SAMAPPAN