

**MINUTES OF THE BOARD OF STUDIES MEETING**

The Board of Studies of B.Com Computer Applications of Sri Ramakrishna Mission Vidyalaya College of Arts and Science (Autonomous, Reaccredited by NAAC with 'A' grade) Coimbatore-20 was conducted at 02.00 p.m. on 03.12.2020 in the seminar hall, Unaided wing.

**The following topics were discussed in the Board Meeting:**

1. For UG programmes, the maximum credit limit may be fixed from 140 to 150 and the maximum marks may be fixed from 3600 to 3900.
2. Environmental Studies & Value Education is to be offered as off calendar instructional courses, in the second & fourth semesters respectively with two credits each.
3. The revised programme objectives & programme specific objectives are to be passed.
4. The course content of all courses may be framed with 20 % of the self-study content. The students may learn that content through online sources.
5. Evaluation pattern compressing 50 marks – internal & 50 marks - external is to be passed for UG programmes.
6. The percentage of content modification of each course may be mentioned in the minutes.
7. The courses may be planned in the fourth semester for credit transfer.
8. Introducing a common course from the commerce stream in the third and fourth semester and students can select the staff members for their subject. It is implemented in the third semester and based on that review; it may be continued in the fourth semester.

**The following changes were made in the syllabi of first to sixth semester for the students admitted from 2020 -2021 onwards:**

**Newly Introduced Courses:-**

1. Fundamentals of Accounting were introduced in the first semester.
2. Public Finance was introduced in the second semester.
3. Research Methodology was introduced in the sixth semester.

**Syllabus Revised Courses:-**

1. Principles of Accountancy and MS Office (Ms Word & Ms Access) syllabuses were revised in the first semester.
2. Financial Accounting and MS Office (Ms Excel & Power Point) syllabuses were revised in the second semester.

3. Commercial Law and Business Economics syllabuses were revised in the third semester.
4. Cost Accounting syllabus was revised in the fourth semester.
5. Higher Corporate Accounting and Indian Banking syllabuses were revised in the fifth semester.
6. In the fifth semester, Income Tax Law and Practice – I & II is merged as Income Tax Law and Practice with a new revised syllabus.
4. Management Accounting and Financial Management syllabuses were revised in the sixth semester.
5. Indirect Tax was revised with a new syllabus in the sixth semester.

**Shifted Courses with Revised Syllabus:-**

1. Business Communication moved from fourth to third semester with revised syllabus.

**Shifted Courses without Revised Syllabus:-**

1. Environmental Studies moved from first to second semester.
2. Value Education moved from second to fourth semester.

**Course Name Change:-**

1. Project course name was changed as Project Work and Viva Voce in the sixth semester.

**No Change in the syllabus:-**

In the following subjects there is no change in the syllabus,

Higher Financial Accounting, Principles of Marketing, Tally, Corporate Accounting, Company Law & Secretarial Practice, Fundamentals of Java Programming, Java Practical, Consumer Rights, Web Programming, Web Programming practical and Principles of Auditing.

**The following things were decided in the board:**

1. The board decides to follow the above mentioned information which is related to syllabus from the first semester to sixth semester for the students admitted from the year 2020-2021 onwards.
2. Commerce Streams of B.Com (CA), B.Com (PA) and B.Com has commonly decided to allot V<sup>th</sup> unit as a 20 % self study content for all the courses through online resources.
3. The board empowers the chairman to make any changes if necessary.

Chairman

  
(Dr.P.KUPPURAJ)

**Kuppu Raj is presenting**

For candidates admitted from academic year 2020-21 onwards under New CBCS.

Programme: B.Com CA  
**Course Title : Part III - Core 11- CORPORATE ACCOUNTING**  
**Year : Second Year**  
**6 Hours / Week**

Course Code : \_\_\_\_\_  
 Semester 5 Credits IV

**Course Learning Objectives:**

CLO1	Aid the students to know about the shares, debentures and its issue methods
CLO2	It aims to generate the knowledge about preference shares & its procedures
CLO3	It makes the pupil to get the knowledge about legal requirements while preparing the final accounts
CLO4	To understand the procedures & accounting methods in Amalgamation, Absorption, External and Internal reconstructions in the company and alterations of Share Capital

**UNIT - I:**  
 Accounting for Issue of Shares and Debentures - Forfeiture and Re-issue of Shares - Surrender of Share - Rights issue - Under Writing

**UNIT - II:**  
 Redemption of Preference Shares and Debentures - Profits prior to incorporation

**UNIT - III:**  
 Preparation and Presentation of Final Accounts - Legal requirements

21 HOURS  
 19 HOURS  
 17 HOURS

Dr.S.Thenmozhi

Kuppu Raj

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Saktivel R

Palaniswamy Chi...


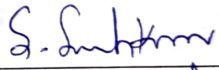
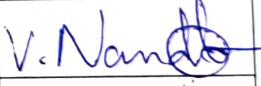
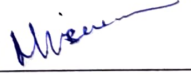


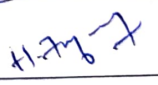
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SURESH KUMAR

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**Department of B.Com (CA)**

**Members of the BOS Meeting**

S.No	Name of the Member	Designation	Signature
1	Dr.N.Ravichandran,	Director, School of Commerce, CMS College of Science & Commerce, Chinnavedampatti, Coimbatore - 641049. Cell: 9894283392	
2	Dr.S.Thenmozhi	Assistant Professor, Department of Commerce J.K.K. Nataraja College of Arts and Science (Govt Aided), Komarapalayam, Namakkal. Cell: 9788904520	
3	Dr.M.Ragupathi	Assistant Professor and Head, Department of Commerce, Govt. Arts and Science College, Kumarapalayam, Namakkal Cell: 8124481555	
4	Mr. C.Palanisamy	Auditor, 5/585, Gandhi street, Thadagam road, Kanuvai, Coimbatore Cell: 9443656185.	
5	R.Indrajith (Alumni)	PG Student of Management studies, SNS College of Technology, Coimbatore Cell: 9965640003	
6	Dr.N.Elangovan	Assistant Professor in Commerce CA, SRMV CAS	
7	Sri.S.Sureshkumar	Assistant Professor in Commerce CA, SRMV CAS	
8	Sri.V.Nandhakumar	Assistant Professor in Commerce CA, SRMV CAS	
9	Dr.M.Viswanathan	Assistant Professor in Commerce CA, SRMV CAS	
10	Sri.S.Sivakumar	Assistant Professor in Commerce CA, SRMV CAS	
11	Sri.R.Sakthivel	Assistant Professor in Commerce CA, SRMV CAS	
12	Sri.H.Infant Sebastian Paul	Assistant Professor in Commerce CA, SRMV CAS	
13	Sri.C.Palanisamy	Assistant Professor in Mathematics, SRMV CAS	