

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE**  
(AUTONOMOUS), COIMBATORE – 641 020  
Re-accredited by NAAC with 'A' Grade

**DEPARTMENT OF COMMERCE**

**Action Taken Report (ATR) of Feedback on Curriculum (2020-2021)**

The Department of B.Com (Commerce) participating in a well-organised descriptive feedback system accompanying all the stakeholders including faculty members, students, Alumni and Industrial Expert to help the individuals and Department as a whole to enrich the curriculum. The percentage of refinement has been incorporated in the revised curriculum (BOS on 02.12.2020) is depicted as follows.

S. No.	Semester	Course Code	Course Name	% of Revision
1	I	20UCM1C01	Fundamentals of Accounting	New Course
2	I	20UCM1C02	Principles of Accountancy	20%
3	II	20UCM2C04	Public Finance	New Course
4	II	20UCM2C05	Financial Accounting	20%
5	II	20UCM2C06	Principles of Marketing	5%
6	III	20UCM3C08	Principles of Management	5%
7	IV	20UCM4C12	Company law and Secretarial Practice	4%
8	IV	20UCM4AL4	Banking Theory law & Practice	4%
9	V	20UCM5C15	Cost Accounting	20%
10	V	20UCM5C17	Entrepreneurial Development	4%
11	V	20UCM5C18	Business Research Methods	4%
12	VI	20UCM6C19	Management Accounting	20%
13	VI	20UCM6C20	Indirect Taxation	4%
14	VI	20UCM6C22	Human Resource Management	4%

Date: 02.12.2020

A. B. Bhat  
HOD 2/12/2020

R. L. Dhadha  
Director

  
Principal  
PRINCIPAL

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**DEPARTMENT OF COMMERCE (UNAIDED WING)**

**LAYOUT OF SYLLABUS REVISION 2020-2021**

**The Board passed syllabus for the students admitted from 2020-2021 onwards:**

**The following New courses are introduced in the syllabus:**

1. Fundamentals of Accounting (20UCM1C01) – First semester.
2. Public Finance (20UCM2C04) – Second semester.

**The following courses have been revised:**

S. No.	Semester	Course Code	Course Name	Existing Content	Modified Content	% of Changes in Syllabus
1	I	20UCM1C02	Principles of Accountancy	Fundamentals of Book keeping – Accounting Concept and Conventions – Journal – Ledger - Preparation of Trial Balance - Subsidiary books.	Subsidiary books: Meaning, Benefits - Preparation of Subsidiary books– Rectification of Errors: Introduction, classification of errors (Simple Problems only).	20%
2	II	20UCM2C05	Financial Accounting	Depreciation: Methods – Reserves and Provisions.	Depreciation: Meaning and Definition – Causes of Depreciation – Methods of depreciation: Straight line method, Written down value method, Annuity method and Sinking fund method – Reserves and Provisions.	20%

3	II	20UCM2C06	Principles of Marketing	Marketing in India – Problems of Agricultural Marketing-Remedial Measures. Regulated Markets – Features - Functions and Objectives - demerits of unregulated market. Qualities, duties & Responsibilities of Marketing Manager. Services Marketing- Meaning – Definition - Concepts and types.	Marketing in India – Problems of Agricultural Marketing-Remedial Measures. Regulated Markets – Features - Functions and Objectives - demerits of unregulated market. Services Marketing- Meaning – Definition - Concepts and types - <b>Green Marketing - E-marketing - Environmental Marketing.</b>	5%
4	III	20UCM3C08	Principles of Management	Motivation – Need – Determinants of Behavior – Maslow’s Hierarchy theory of Motivation – Motivation Theories in Management – X, Y and Z Theories.	Motivation – Need – Determinants of Behavior – Motivation Theories in Management: Maslow’s Hierarchy theory, <b>Herzberg’s Motivation theory, McGregor’s</b> X, Y and Z theories.	5%
5	IV	20UCM4C12	Company law and Secretarial Practice	Company Meetings: Kinds of meeting – Statutory meeting – Annual General Meeting – Board meeting – Content and Agenda – Proxy - Quorum – Minutes of Board meeting.	Company Meetings: Kinds of meeting – Statutory meeting – Annual General Meeting – Board meeting – Content and Agenda – Resolution – Proxy - Quorum – Minutes of Board meeting – <b>Corporate Social Responsibility.</b>	4%
6	IV	20UCM4AL4	Banking Theory law & Practice	Recent Trends in Indian Banking – Automated Teller Machine – Merchant Banking – Credit Card - E-banking – NEFT, RTGS, IMPS.	Recent Trends in Indian Banking – Automated Teller Machine – Merchant Banking – Credit Card - E-banking – NEFT, RTGS, IMPS – <b>Mobile banking - Paypal.</b>	4%

7	V	20UCM5C15	Cost Accounting	<p>Labour – Systems of Wage Payment, Idle Time, Control Over Idle Time – Labour. Turnover – Overhead – Classification of Overhead – Allocation and Absorption of Overhead.</p> <p>Process Costing: Features of Process Costing – Process Losses, Normal loss, abnormal loss and gain, Waste, Scrap - Reconciliation of Costs and Financial Accounts.</p>	<p>Labour wage payment: Meaning, Idle Time, Normal idle time, Control over idle time – Causes of labour turnover – Methods of wage payment – Time rate system, Piece rate system and Incentive schemes (Halsey and Rowan premium bonus plans only).</p> <p>Overhead: Meaning – Classification of Overhead – Allocation and Apportionment of Overhead – Primary distribution - Secondary distribution under direct redistribution method, repeated distribution method and simultaneous equation method.</p> <p>Process Costing: Features of Process Costing – Process Losses, Normal loss, abnormal loss and gain, Waste, Scrap (Excluding inter process profits)</p>	20%
8	V	20UCM5C17	Entrepreneurial Development	Industrial Finance: SFCs – SIDCs – SIPCOT – Commercial Banks – Small Industries Development Bank.	Industrial Finance: SFCs – SIDCs – SIPCOT – Commercial Banks – Small Industries Development Bank – Micro, Small and Medium Enterprises Development (MSME).	4%
9	V	20UCM5C18	Business Research Methods	Application of research: Product research – Price research – Motivation research – Promotion	Application of research: Product research – Price research – Motivation research – Promotion research – Distribution research –	4%



					research – Distribution research – Sales control research – Media research.	Sales control research – Media research – <b>Ethics in Research.</b>		
10	Management Accounting	20UCM6C19	VI	III	Fund Flow and Cash Flow Analysis.	<b>Fund Flow statement: meaning - uses and limitations of fund flow statement – Preparation of a fund flow statement. Cash Flow statement: meaning – objectives – utilities and limitations of cash flow statement – Preparation of a cash flow statement.</b>	20%	Employ ability
11	Indirect Taxation	20UCM6C20	VI	IV	Procedure under GST: Procedures relating to levy (CGST and SGST) – Procedure relating to levy (IGST).Returns filing procedures under GST: Payment procedure under GST - Input tax credit - Outcome of GST	Procedure under GST: Procedures relating to levy (CGST and SGST) – Procedure relating to levy (IGST).Returns filing procedures under GST: Payment procedure under GST - Input tax credit – <b>Reverse charge mechanism (RCM) – E-way bill – E-invoice.</b>	4%	Skill
12	Human Resource Management	20UCM6C22	VI	V	Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.	Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management – <b>Stress Management.</b>	4%	Employ ability

Date: 02.12.2020

*A. Balagurusamy* 02/12/2020  
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**Action Taken Report (2018-2019)**

Suggestions from the feedback	Action taken
Open Elective Course may be introduced	Implemented

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**Action Taken Report (2017-2018)**

Suggestions from the feedback	Action taken
Awareness programme on GST	Awareness programme was organized.
Revision for the course "Indirect Taxation" suggested	Implemented
Knowledge sharing/Faculty exchange programme.	Implemented
Outcome Based Education (OBE)	Implemented

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### Action Taken Report (2015-2016)

Suggestions from the feedback	Action taken
Topic Account Current to be removed from the course "Principles of Accountancy"	Implemented
Topic Investment Accounts to be removed from the course "Financial Accounting".	Implemented
Revision	<ul style="list-style-type: none"><li>▪ The "Company Law and Secretarial Practice" course was completely revised as per the revised Companies Act 2013.</li><li>▪ "Introduction to Information Technology" course was revised with modern trends.</li><li>▪ The "Management Accounting" course was revised.</li></ul>
Title renamed	The 'Research Methodology' Course has been renamed as 'Business Research methods'.
Add-on Courses	<ul style="list-style-type: none"><li>▪ Tally ERP 9 &amp; Office Automation</li><li>▪ BAP- Accounts Payable and Receivable</li></ul>
Value added course	"Practical Taxation" course introduced
Industrial requirements	"Internship Training" at Auditor's office for one month in the programme duration
Flexibility in curriculum	Students can opt either "Project Work" or "Internship Training".
Curriculum transaction	Decided to adopt more ICT tools in teaching methodologies.

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