



# SRI SANKARA ARTS & SCIENCE COLLEGE

**Autonomous**

A unit of Sri Kanchi Kamakoti Peetam Charitable Trust  
and Affiliated to University of Madras  
Accredited by NAAC with 'A' Grade

ENATHUR, KANCHIPURAM – 631 561. Phone: 044 – 27264066, 044 - 2726406

08/01/2022

## MINUTES OF MEETING

**Subject:** Board of Studies – Commerce

**Date :** 08<sup>th</sup> January 2022

**Venue :** Board Room

**Agenda:** Approval of Regulation and Syllabus for B.Com, M.Com and B.C.A (Financial Accounting and Cost and Management Accounting) Courses to take effect from the academic year 2022 - 2023.

**The following members are present in the meeting:**

1. Prof. R. Rangarajan, Professor & Head Department of Commerce, University of Madras, Chepauk, Chennai – 600 005. External Subject Expert – Member nominated by the Vice – Chancellor.
2. Prof. S. Ramanathan, Principal, Asan Memorial Arts & Science College, Medavakkam, Chennai -600 100 – External Subject Expert.
3. Dr. Shrimathy Ramalingam, Associate Professor & Head., Department of Commerce, Pachaiyappa's College for Women, Kanchipuram, 631 50 – External Subject Expert.
4. Mr. C. Jayasankar., Assistant Professor and Head Dept. of Commerce, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Chairman.
5. Mr. M. Venkatesan, Assistant Professor, Dept. of Commerce, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Member.
6. Dr. R. Mayakkannan, Assistant Professor, Dept. of Commerce, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Member.
7. CA. R. Sarath Karthick., ACA,(CS), B.Com. Consultant, Tax and Regulatory Department. Chennai 600 035. Member – Representative from Industry
8. CA. R. S. Balaji., B.Com, F.C.A, Partner, G. Sekar Associates, Chartered Accountants, Chennai – 600 024. Member – Meritorious Alumnus
9. Prof. K. R. Venkatesan, Principal, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Special invitee.

*Ramini*  
8/1/22

- The Regulation and Syllabus for B.Com., M.Com., Certificate Courses and Value added Courses are discussed in the BOS. Changes are made according to the feedback on the curriculum given by students, alumni and other stakeholders.
- The board of studies had a detailed deliberation and approved the Regulation and Syllabus for B.Com., M.Com., and B.C.A (Financial Accounting and Cost and Management Accounting) Courses and recommended to the academic council of the college for the implementation of the same from the academic year 2022- 2023.

**Signature of the members:**

1. Prof. R. Rangarajan

:

2. Prof. S. Ramanathan

:

3. Dr. Shrimathy Ramalingam

:

4. Mr. C. Jayasankar

:

5. Mr. M. Venkatesan

:

6. Dr. R. Mayakkannan

:

7. CA. R. Sarath Karthick

:

8. CA. R. S. Balaji.

:

*R. S. Balaji*

9. Prof. K. R. Venkatesan

:

*K. R. Venkatesan*

*8/11/22*

## **Suggestions Relevant to B.Com. Syllabus - Semester wise:**

### **First Semester**

- ❖ In Business Communication the following additions were made in  
Unit I - Characteristics and guidance of effective communications.  
Unit II – Job application letter and preparation of resume.
- ❖ In Business Economics the following deletions were made in-  
Unit IV – Difference between short run and long run average cost and addition made in  
Unit IV – Law of various proportion and returns to scale.

### **Second Semester**

- ❖ Title of the paper “Principles of Management” has changed to “Business Management” and changes were made as follows:

#### **Additions:**

Unit I – Elton mayo contribution to Management

Unit II- Obstacles of effective planning

Unit III - Training, Promotion and Appraisal

Unit IV - Vroom’s Theories of Motivation

Unit V - Problems of effective coordination. Control techniques Use of Computers in managing information - Concepts of keizen - six sigma.

#### **Deletion:**

Unit III – MBO and MBE

Unit V - Problems or Limitations of Control. Steps in Controlling, Principles of Co-Ordination, Need and Importance of Co-Ordination

- ❖ In Indian Economy following changes were made as follows:

#### **Addition:**

Unit V - Services in India’s Growth process - Infrastructure Economic development - India’s External sector,policies, Development and Issues - Foreign Direct Investment Trends and Issues – Bank and the WTO.

**Deletion:** Public Finance, Fiscal Policy - Components, Fiscal Policy in the Liberated Era.

- ❖ New subject Basics of Tourism Management is introduced in Non-Major elective instead of Basics of Business Insurance.

### Third Semester

- ❖ In Corporate Accounting, the following additions were made:

Unit V: Accounting Standards for financial reporting – Objectives and uses of financial statements Accounting Standards for financial reporting – objectives and uses of financial statements for users -Role of Accounting Standards- Development of Accounting Standards in India – Ind As –objectives and needs.

- ❖ In Business Law following changes were made as follows:

Addition: Unit V - The information Technology Act 2005 - Right to information Act 2005 – Meaning of information, Right to information '35 – Need for right to information – Public information – Request for obtaining information – Central information commission – Constitution and powers.

Deletion: The sales of goods Act: Conditions and warranties to sale by auction

- ❖ In Banking Theory, Law and Practice Syllabus the following changes were made:

Unit II - Exim Bank & International Monetary Fund

Unit IV- Non -Performing Assets (NPAs) Early warning signals- Management of NPAs- Remedies Available-Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act.

#### **Deletion**

Unit II - Indian Subsidiaries- foreign subsidiaries- non banking subsidiaries, Role of RRB- Correspondence Banking.

Unit IV- Bank Lending Principles - Forms of lending.

- ❖ Title of the Marketing paper has to change as Modern Marketing and the following changes were made.

#### **Addition**

Unit- II Consumer Protection Act

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