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Date: 29.12.2025

MINUTES OF MEETING OF BOARD OF STUDIES

Department : Commerce

Date : 29.12.2025

Venue : Board Room

Agenda : Approval of Regulations and syllabus for B. Com, and Elective for BCA (Financial Accounting I, Financial Accounting II, Cost and Management Accounting- I Cost and Management Accounting- II) courses to take effect from the Academic year 2026 - 2027

The following members are present in the meeting:

1. Dr. Archana Prasad, Principal & Head, Department of Commerce, MOP Vaishnav College, Nungambakkam, Chennai – 600 034. External Subject Expert – Member nominated by the Vice-Chancellor.
2. Dr. S. Ramanathan, Former Principal, Asan Memorial Arts & Science College, Medavakkam, Chennai -600 100 – External Subject Expert.
3. Dr. Malathi Selvakkumar, Principal, S. A. College of Arts & Science College, Thiruverkadu, Chennai – 600 077 – External Subject Expert.
4. Mr. M. Venkatesan, Assistant Professor & Head, Dept. of Commerce, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Chairman.
5. Dr. R. Mayakkannan, Associate Professor, Dept. of Commerce, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Member.
6. Dr. A. Dhakshinamoorthy, Assistant Professor, Dept. of Commerce, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Member.

7. Dr. V. Sampath, Assistant Professor, Dept. of Commerce, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Member.
8. Dr. P. Manjula, Assistant Professor, Dept. of Commerce, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Member.
9. CA. R. Sarath Karthick., Consultant, Tax and Regulatory Department. Mylapore Division, Teynampet, Chennai 600 035 – Representative from Industry.
10. CA. R. S. Balaji., B. Com, F.C.A, Partner, G. Sekar Associates, Chartered Accountants, Chennai – 600 024 – Meritorious Alumnus.
11. Dr. K. R. Venkatesan, Principal, Sri Sankara Arts and Science College, Enathur, Kanchipuram – Special invitee.

The Revised Regulations and syllabus for B. Com., Course to take effect from 2026 – 27 were discussed in the Board of studies.

- The syllabus was framed as per TANSCHÉ Model syllabus & UGC norms with credit mobility, strictly adhering to the prescribed guidelines with only minor modifications.
- The syllabus for B. Com, and Certificate courses were discussed in the BOS. The board of studies appreciated the additions made in the existing syllabus.
- The Members were discussed about the various opportunities and skill development of the students and effectiveness of the Regulation and Syllabus of B. Com Course. The following are the various opportunities and skill development of the students after completing the programme:
 - Students are able to gain specialized knowledge and skills are:
 - ✓ Managing skills
 - ✓ Decision making skills
 - ✓ Entrepreneurial skills
 - ✓ Communication skills in business correspondence
 - ✓ Knowledge in micro and macro economy
 - ✓ Accounting and Auditing knowledge
 - ✓ Business operating skills
 - ✓ Marketing skills

- ✓ Knowledge in the field of research
- Job Opportunities from the following field / area:
 - ✓ Accounting
 - ✓ Auditing
 - ✓ Marketing and Marketing Management
 - ✓ Human Resource Management
 - ✓ Business
- Some important subjects and their effectiveness:
 - ✓ Financial Accounting – It helps to know how to record the business transactions and preparation of financial statements in various organisation except company.
 - ✓ Corporate Accounting – It helps to know accounting records and treatment in company organizations.
 - ✓ Cost Accounting – It helps to produce accounting knowledge in the manufacturing concern.
 - ✓ Management Accounting – It helps to produce financial statement analyzing knowledge for decision making purpose of the management.
 - ✓ Income tax law and practice – It helps to grow knowledge in income tax assessment for various persons.
 - ✓ Auditing and Corporate Governance – It helps to know the auditing procedures for various organisation and duties and responsibilities of an auditor.
 - ✓ Human Resource Management – It helps to produce more knowledge for various process in the HRM practice in the organization.
 - ✓ Principles of Management – It helps to know the various principles and functions in the organisation and how to manage the problems.
 - ✓ Corporate Communication – It provides assistance in the field of business correspondence in various purposes.
 - ✓ Principles of Marketing – It helps to grow knowledge about all the techniques and tactics in the field of marketing.
 - ✓ Business law – It helps to gain knowledge in various Act and Government procedures in business practices.

- ✓ Business Mathematics and Statistics – It helps to grow knowledge for applying various statistical techniques in the field of business research.
- Members were discussed the importance of the Certificate Courses which are providing skill development of the students. After completing the certificate courses, the students are able to-
 - Gain knowledge about significance of investment in mutual funds and to develop awareness about stock exchanges and stock analysis.
 - Gain knowledge on the provisions of banking regulations in India and to educate with the changing scenario of banking operations with digitalization.
 - Gain knowledge about the globalization of world economy and to impart knowledge about significance of foreign direct investment.
- Members suggested adopting ICT tools in teaching methodologies.
- The board of studies had a detailed deliberation and approved the Regulations and Syllabus for B. Com, and Elective for BCA (Financial Accounting I, Financial Accounting II, Cost and Management Accounting – I, Cost and Management Accounting - II) courses and recommended to the academic council of the college for the implementation of the same from the academic year 2026 – 2027.

Changes relevant to B.Com. Syllabus - Semester wise:

First Semester

- ❖ In Financial Accounting – I: The following additions were made in
Unit III - Accounting for special transactions – Consignment and Joint venture.

Second Semester

- ❖ In Business Laws – The following additions were made in
Unit V - Limited Liability Partnership Act 2008 (LLP)

Third Semester

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

Addition: **Unit III** – Declaration and payment of dividend. Inspection Inquiry and Investigation

- ❖ In Corporate Accounting – I Syllabus the following additions were made:
Unit III – Acquisition of business – Profit prior to incorporation.

Fourth Semester

- ❖ In Corporate Accounting – II: the following additions were made:
Addition: Unit I- Absorption of Joint Stock Companies.

Fifth Semester

- ❖ In the syllabus of Cost Accounting – I; The following changes are made....
Addition: UNIT I: Essentials for a good costing system, methods of costing and Techniques of costing
Deletion: UNIT II Job costing and Unit costing removed from the syllabus, because it's already included in Cost Accounting – II.
- ❖ In the syllabus of Banking law and practice: The following additions were made.
Addition: UNIT I: Fintech and its relationship with digital banking.
- ❖ In the syllabus of Auditing and corporate governance - The following additions were made.
Addition: UNIT I: Forensic Auditing – meaning and scope
UNIT III: Whistle Blower policy

Sixth Semester

- Student has to choose one course through NISM /NPTEL/SWAYAM for 1 credit in sixth semester.

Signature of the members:

1. Dr. Archana Prasad

:

Archana Prasad

2. Dr. S. Ramanathan

:

S. Ramanathan

3. Dr. Malathi Selvakkumar

:

Malathi Selvakkumar
29/12/15

4. Mr. M. Venkatesan

:

M. Venkatesan

5. Dr. R. Mayakkannan

:

R. Mayakkannan

6. Dr. A. Dhakshinamoorthy

:

A. Dhakshinamoorthy

7. Dr. V. Sampath

:

V. Sampath

8. Dr. P. Manjula

:

P. Manjula

9. CA. R. Sarath Karthick

:

R. Sarath Karthick

10. CA. R. S. Balaji

:

R. S. Balaji

11. Dr. K. R. Venkatesan

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K. R. Venkatesan