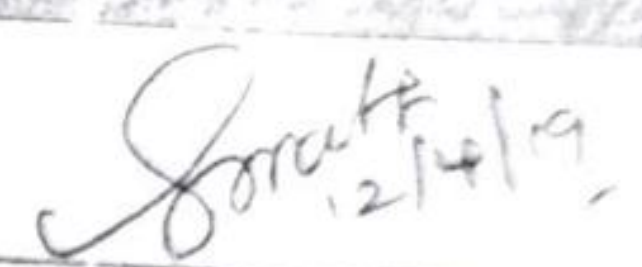
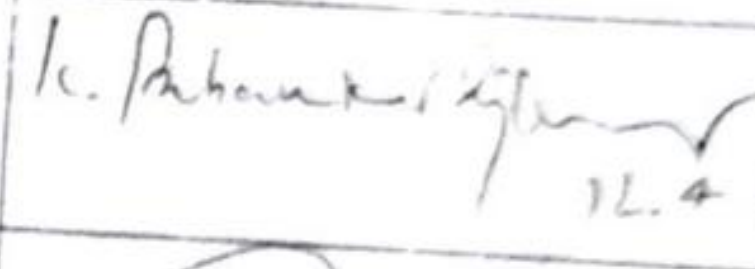

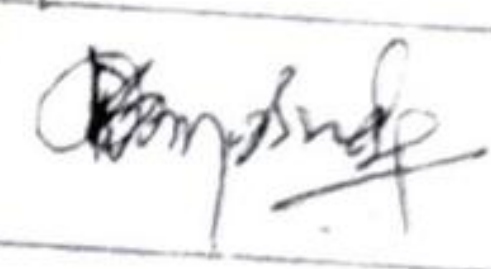
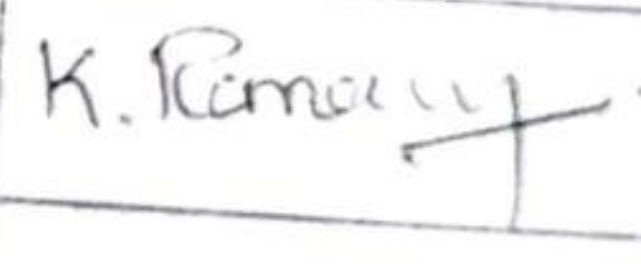
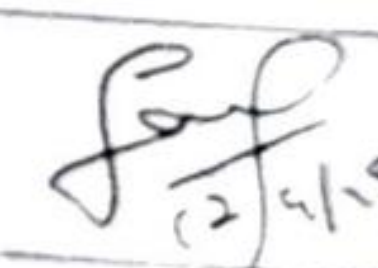
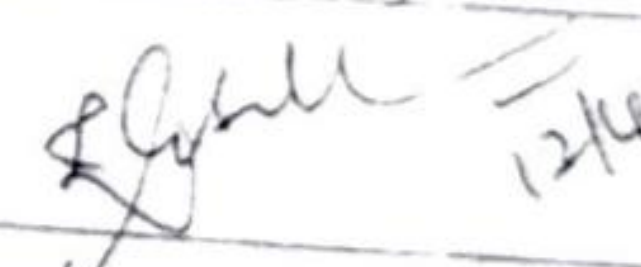
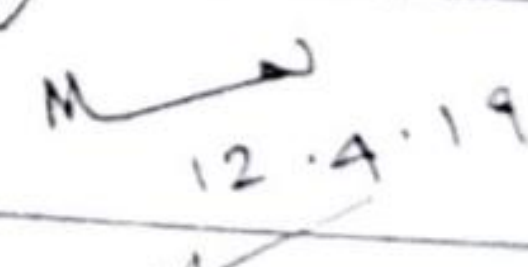
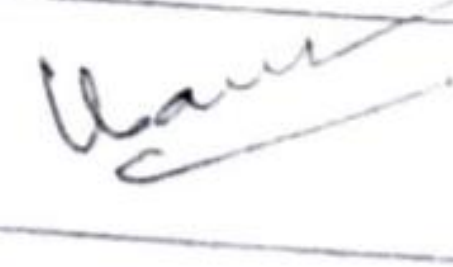
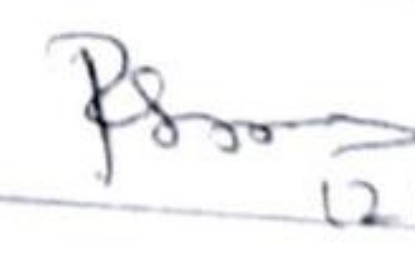
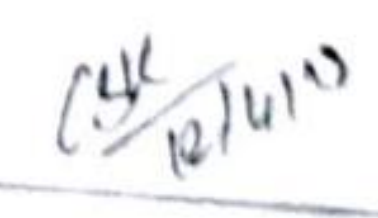



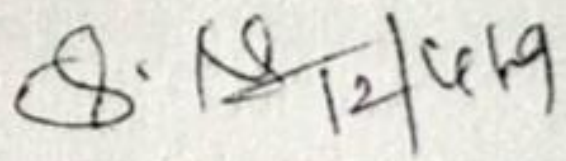
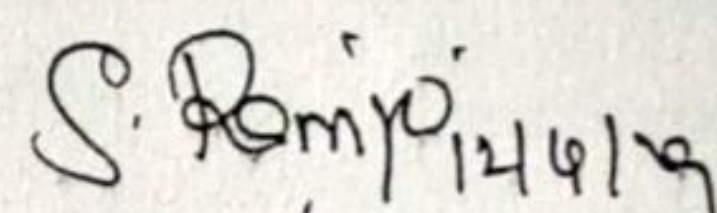
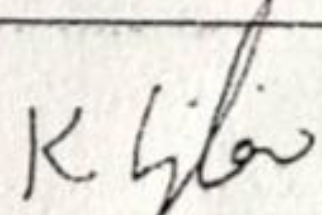

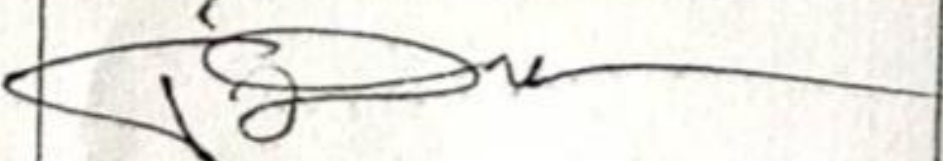
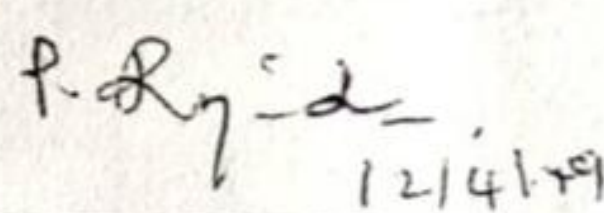
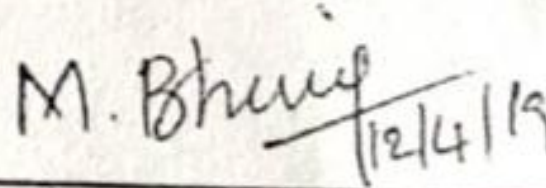
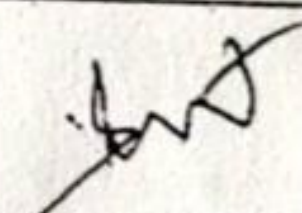
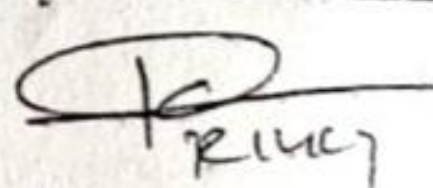

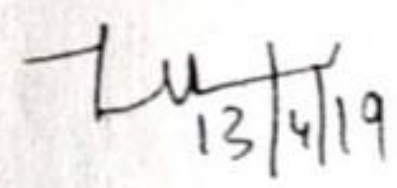
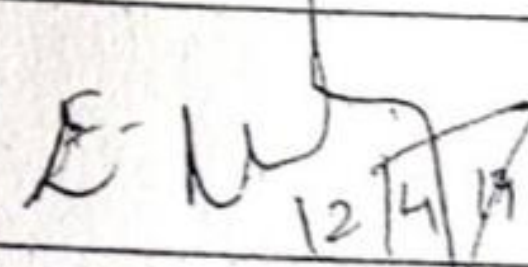
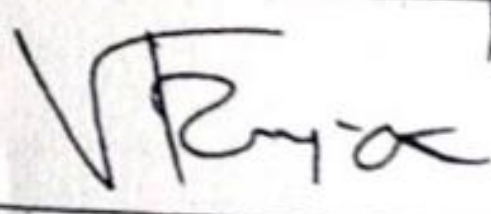
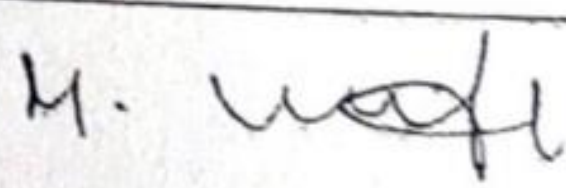
K.S.Rangasamy College of Arts & Science (Autonomous), Tiruchengode - 637 215
DEPARTMENT OF COMMERCE (CA)

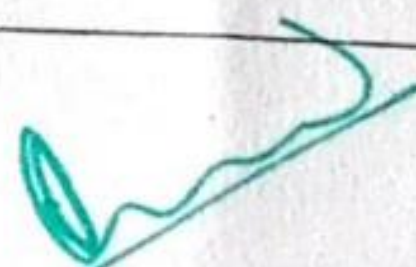
The Board of Studies for Commerce (CA) was held on 12.04.2019 at 10.00 AM in the Department of Commerce, K.S.Rangasamay College of Arts and Science (Autonomous), Tiruchengode to approve the syllabus with effect from the academic year 2019-20.

MEMBERS PRESENT / ATTENDANCE

S.No	Name and Designation	Signature with Date
1.	Dr.S.Maheskumar, Chairman -BoS	 12/4/19
2.	Dr. K. Prabhakar Rajkumar Member, Vice Chancellor Nomine	 12.4.19
3.	Dr. K. Rajakarthykeyan Member, Academic Council Nomine	 12.4.19
4.	Dr. V. K. Somasundaram Member, Academic Council Nomine	
5.	CA K. Ramesh, Member Representing Corporate / Industry	
6.	Mr. T. Rajamanickam Member, Postgraduate Meritorious Alumnus	ABSENT
7.	Mr. S. Jagadeesan Co-opted member, Department of Mathematics Studies	 12/4/19
8.	Dr.K.G. Senthilkumar Co-opted member, Department of Management Studies	 12/4
9.	Mr. M.J. Balakrishanan Member, Dept. of Commerce (CA)	 12.4.19
10.	Mr. M. Baskar Member, Dept. of Commerce (CA)	
11.	Dr. P.Govindan Member, Dept. of Commerce (CA)	 12/4/19
12.	Mr. C. Senthilkumar Member, Dept. of Commerce (CA)	 12/4/19


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S.No	Name and Designation	Signature with Date
13.	Mrs. S. Nisha Member, Dept. of Commerce (CA)	 12/4/19
14.	Dr. S. Ramji Member, Dept. of Commerce (CA)	 12/4/19
15.	Dr. K. Girija Member, Dept. of Commerce (CA)	
16.	Dr.P.Sakthivel Member, Dept. of Commerce (CA)	 12/4/19
17.	Mr.T.Dineshgopi Member, Dept. of Commerce (CA)	
18.	Mr.P.Rajendran Member, Dept. of Commerce (CA)	 12/4/19
19.	Mrs. M. Bhuvaneshwari Member, Dept. of Commerce (CA)	 12/4/19
20.	Mr. V Senthil kumar Member, Dept. of Commerce (CA)	
21.	Mr. M. Karthick Member, Dept. of Commerce (CA)	 K. Karthick
22.	Mr. T. Vadivel Member, Dept. of Commerce (CA)	 12.4.19
23.	Mrs. J. Mary Dallfin Bruxella Member, Dept. of Commerce (CA)	 13/4/19
24.	Mrs. E. Nithyakala Member, Dept. of Commerce (CA)	 12/4/19
25.	Mr. T. Raja Member, Dept. of Commerce (CA)	
26.	Mr.M.Venkatasalam Member, Dept. of Commerce (CA)	 M. Venkatasalam




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The following are the minutes of the syllabus revision meeting for the second year of M.Com (2018-19), first and second year of M.Com (2019-20):

M.Com (2018-19)

- As per order issued by Higher Education (k2) Department G.O (Ms) No.195 dated on 14-08-2018 Agenda No.12 states that the educational qualification of M.Com (Computer Application) awarded by Periyar University is not equivalent to M.Com for the purpose of employment in public services.
- Consequently the Periyar University Ref: -/M.Com CA / 2019 dated on 14.03.2019 states "Based on the Higher Education (k2) Department order dated 14.8.2018 G.O Ms.No.195 M.Com (CA) will be converted into M.Com for the students who will be admitted from the academic year 2019-20 onwards. The Students those who are studying M.Com (CA) in the current year 2018-2019 batch will have to follow the new syllabus in the third and fourth semester which is prescribed to M.Com. There will be no change in the first and second semester papers of the 2018-19 students. They can complete those papers already existing in the first year as it is."
- Based on the above mentioned G.O., the changes were made in the syllabi of M.Com with effect from 2019-20 onwards.
- For the 2018-19 batch, in the third semester and fourth semesters instead of computer application subjects, the following courses are included
 1. Financial Markets and Institutions
 2. Business Environment
 3. Project Viva -Voce (Commerce)
- In Modern Banking the content of the syllabus was covered in the course Indian Banking System and the syllabus of E- Commerce was covered in the course Electronic and Mobile Commerce.
- Marketing Research can be added in the 5th unit of the Marketing Management course.
- Foreign Direct Investment can be added in the Financial Markets and Institutions course.


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M.Com (2019-20)

- The Periyar University syllabus will be followed as it is for the M.Com 2019-20 Batch.
- In addition to that, the following course have been added.

Auditing and Assurance

Company Law

Internship Training

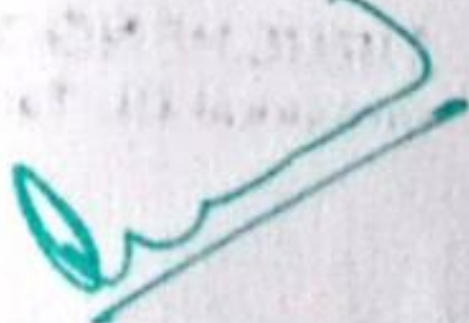
Career Competence Skills I & II

- The scheme of syllabus has been approved after clarifications regarding Courses, Marks, Credit points, etc.
- Option given in the Allied Subject is Appreciated and decided to give options of Maths and Management course.
- Course Objectives are verified and added.
- Course Outcomes are rearranged.


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First Semester

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
Part A							
19PCOM101	Core I: Advanced Cost Accounting	6	3	25	75	100	5
19PCOM102	Core II: Marketing Management	5	3	25	75	100	4
19PCOM103	Core III: Financial Management	5	3	25	75	100	4
19PCOM104	Core IV: Financial Markets and Institutions	5	3	25	75	100	3
19PCOM105	Core V: Organizational Behaviour	4	3	25	75	100	3
19PCOM106	Core VI: Business Environment	4	3	25	75	100	3
Non-Credit							
18PLS101	Career Competency Skills I	1					-
	Total	30	-	-	-	600	22
Second Semester							
Part A							
19PCOM201	Core VII: Advanced Corporate Accounting	6	3	25	75	100	5
19PCOM202	Core VIII: Human Resource Management	4	3	25	75	100	3
19PCOM203	Core IX: Investment analysis and Portfolio Management	5	3	25	75	100	3
19PCOM204	Core X: E-Commerce	4	3	25	75	100	3
	Elective : I	4	3	25	75	100	4
19PMACOI201	IDC I: Advanced Business Statistics	4	3	25	75	100	4
Part B							
18PVE201	Value Education: Human Rights	2	3	25	75	100	2
18PLS201	Career Competency Skills II	1		-	-	-	-
	Total	30				700	24



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Third Semester

Subject Code	Subject	Hrs of Instruction	Exam. Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
Part A							
19PCOM301	Core XI: Income Tax and Tax Planning	5	3	25	75	100	5
19PCOM302	Core XII: Research Methodology	6	3	25	75	100	3
19PCOM303	Core XIII: Company Law	5	3	25	75	100	3
19PCOM304	Core XIV: Auditing and Assurance	6	3	25	75	100	4
	Elective II	4	3	25	75	100	4
19PMACOI301	IDC II: Resource Management Techniques	4	3	25	75	100	4
19PCOIT301	Internship Training (100% Internal Evaluation)	-	-	100	-	100	1
	Total	30				700	24

Fourth Semester

Part A							
19PCOM401	Core XV: Accounting for Managerial Decision	6	3	25	75	100	5
19PCOM402	Core XVI: Service Marketing	6	3	25	75	100	3
19PCOM403	Core XVII: Tax law (GST and Customs)	6	3	25	75	100	4
19PCOM404	Core XVIII: Modern Banking	6	3	25	75	100	4
19PCOMPR401	Project & Viva Voce	6	-	50	150	200	4
	Total	30				600	20
	Grand Total					2600	90


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ELECTIVE SUBJECTS

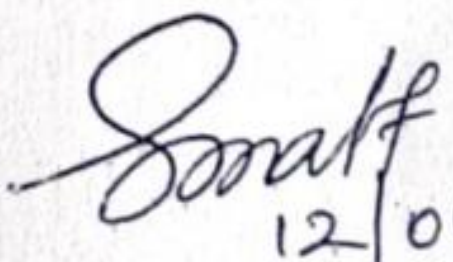
Every student has to choose one specialization, which consist of two subjects spread over second and third semester. This specialization, once so chosen by the student, will not be changed under any circumstances. The details of the specialization along with prescribed subjects are given here under:

Elective I		
Subject Code	Semester	Subject
19PCOEL201	II	Retail Marketing
19PCOEL202	II	Export-inport Management
Elective II		
Subject Code	Semester	Subject
19PCOEL301	III	Insurance and Risk Management
19PCOEL302	III	Strategic Management

Highlights of the syllabus

- Elective courses are offered in the Second and third semester to make the students experts in their specialisation.
- Included contents in the courses with respect to the development of Employability, Entrepreneurship and Skills of the students.
- The objective of the programme is to prepare the students to meet out the domestic and global development needs and accordingly content of the courses are been formulated.
- The course content has been framed considering the values and ethics, environmental sustainability.


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12/04/2019
(Dr. S. MAHESKUMAR)
Chairman - BOS
HEAD
Dept. Of Commerce (Computer Applications),
K.S.R.College of Arts & Science (Autonomous)
Tiruchengode-637 215,
Nammakal Dt.