

MINUTES OF BOARD OF STUDIES MEETING

The following resolutions were made in the BOARD OF STUDIES meeting held on 30.7.2021 at 11.00 am in the Department of Commerce with Professional Accounting through online mode.

1. The BOS of Department of Commerce with Professional Accounting and B.Com PA (ACCA) discussed and resolved to update the entire syllabi of the V & VI Semester of the following listed subjects for the students admitted from the academic year 2019-2020 only were approved.

S.No	Subject Code	Semester	Name of Subject
1	19PAU18	V	Higher Corporate Accounting
2	19PAU19		Cost Accounting
3	19PAAU19		Management Accounting-I*
4	19PAU20		Indirect Taxation
5	19PAU21		Research Methodology
6	19PAU22 A		Elective: Financial Management (OR)
7	19PAAU22		Elective: Financial Management-I*
8	19PAU22 B		Elective: Entrepreneurial Development
9	19PAU23		Management Accounting
10	19PAAU23		Management Accounting-II*
11	19PAU24		Industrial Law
12	19PAU25		Strategic Management
13	19PAU26	VI	Business Finance
14	19PAU27 A		Elective: Financial Markets & Institutions (OR)
15	19PAAU27		Elective: Financial Management-II*
16	19PAU27 B		Elective: Banking Theory

**** For ACCA Only**

2. The BOS of Department of Commerce with Professional Accounting and B.Com PA (ACCA) discussed and resolved to update the entire syllabi of III & IV Semester of the following listed subjects for the students admitted from the academic year 2020-2021 only were approved.

S.No	Subject Code	Semester	Name of Subject
1	20PAU08	III	Corporate Accounting
2	20PAU09		Business Law
3	20PAU10		Principles of Auditing
4	20PAAU10		Principles of Auditing & Assurance*
5	20PAU11		Practical - II Tally (ERP 9) & Internet
6.	20PAAU11		Financial Reporting-I*

Y. Anil

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
COIMBATORE-641 028
CONTROLLER OF EXAMINATIONS

BOARD OF STUDIES MEETING IN COMMERCE PROFESSIONAL
ACCOUNTING
(for the Academic year 2021-22)
Attendance Report

Date: 30.07.2021

Time: 11.00 am Venue: F - Block

	Name	Designation	Signature
Chairman	Dr.M.Nirmala	Professor & Head	<i>[Signature]</i>
Members (Internal)	1. Mrs. B. Sheela	Associate Professor	<i>[Signature]</i>
	2. Dr. K. Kannan	Assistant Professor	<i>[Signature]</i>
	3. Mrs. K. Jamuna	Assistant Professor	<i>[Signature]</i>
	4. Ms. S. Kanimozhi	Assistant Professor	Absent
	5. Dr. B. Santhosh Kumar	Assistant Professor	<i>[Signature]</i>
	6. Dr. G. Maheswaran	Associate Professor	<i>[Signature]</i>
External (Subject Experts)	1. Dr. M. Raghupathi	Associate Professor & Head	Present
	2. Dr. S. Uma	Associate Professor & Head	Present
Co - Opted Member for ACCA	Mrs. Vasumathi	Regional Head - Learning Support & Relations.	Present
Industrial Expert	TS. Maniam., B.Com F.C.A., DISA,	Chartered Accountant	Present
Alumni	Mr. T. GuruPrakash B.Com PA, MBA.,	Business	Present
University Nominee	Dr. A. Elizabeth	Assistant Professor of Commerce	Present

7	20PAU13	IV	Higher Corporate Accounting
8	20PAU14		Income Tax Law and Practice
9	20PAU15		Organizational Behaviour
10	20PAU15		Organization Management*
11	20PAU16		Company Law & Secretarial Practice
12	20PAU16		Financial Reporting-II*

**For ACCA only

3. The BOS of Department of Commerce with Professional Accounting and B.Com PA (ACCA) discussed and resolved to update the entire syllabi of I & II Semester of the following listed subjects from the academic year 2021-2022 and onwards were approved.

S.No	Subject Code	Semester	Name of Subject
1	21PAU01	I	CORE/ DSC-I Principles of Accountancy
2	21PAU01		CORE/ DSC-I Basics of Financial Accounting*
3	21PAU02		CORE/ DSC-II Principles of Management
4	21PAU02		CORE/ DSC-II Principles of Management*
5	21PAU03	II	Allied-I /GE-I Allied: Business Economics
6	21PAU04		CORE / DSC-III Advanced Financial Accounting
7	21PAU05		CORE / DSC-IV Business Law
8	21PAU06		CORE / DSC-V Computer Applications in Business Practices - I
9	21PAU07		Allied-II /GE-II Business Communication
10	21PAU08 A/B/C		Electives / DSE-I

**For ACCA only

4. Open Elective papers & value added courses (Job Oriented Courses) were introduced as an extra credit courses for B.Com with Professional Accounting (I,III & V semester) of the program and evolution pattern discussed and approved.

[Signature]
BOARD CHAIRMAN

Dr. M. NIRMALA, M. Com., M. Phil., Ph. D. SET
Professor and Head
Department of Commerce PA & AF,
Hindusthan College of Arts & Science (Autonomous),
Coimbatore - 641 028.

MINUTES OF BOARD OF STUDIES MEETING HELD ON 30.07.2021

BOARD OF COMMERCE WITH PROFESSIONAL ACCOUNTING

TIME; 11. 00 AM

MODE : ONLINE MODE

The meeting of the Board of Studies in Commerce with Professional Accounting was held on 30.07.2021 at 11 am through the Google Meet to approve the syllabus to be adopted for the academic year 2021-22 for the B. Com (Professional Accounting) and B.Com (Professional Accounting with ACCA) courses for the V & VI Semesters of the 2019-20 Batch, III & IV Semesters of the 2020-21 Batch and the I and II Semesters of the 2021-22 Batch.

Dr. M. Nirmala, the Chairperson of the Board of Studies of Commerce with Professional Accounting introduced the Internal members of the Board of Studies, External Board of Studies members (Subject Expert), University Nominee, Industrial Expert and Alumni .

The Chairperson explained to Board of Studies members of the changes made in syllabus and also explained about the distribution of marks for the courses (Internal and External) and also about the introduction of fast track system. The following resolutions were made in the meeting.

Dr. M. Nirmala, the chairperson of the Board of Studies of Commerce with Professional Accounting presented the syllabus of V and VI semesters of the 2019-20 Batch, III & IV Semesters of the 2020-21 Batch and the I and II Semesters of the 2021-22 Batch B.Com PA and B.Com PA with ACCA for discussions.

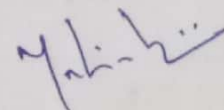
The University nominee Dr. Elizabeth opined that the syllabus of Higher Corporate Accounting could be minimized. Some changes were suggested for the Cost Accounting Paper in the IV and V units. The Industrial expert CA TS. Maniam recommended the updation of the entire syllabus of Indirect Taxation. The Research Methodology paper which was newly added was accepted by the experts. The units were revamped in the Financial Management Paper. No changes were suggested for the Entrepreneurial Development Paper.

BOS member Dr. Raghupathi suggested addition of trend analysis in the I unit and alteration of the heading of the I and V units in the Management Accounting Paper of the VI semester. No changes were recommended for the Industrial Law and Strategic Management Paper.

The units were to be revamped for the Business Finance Paper. Some additions were suggested by Dr. Uma in Financial Markets and institutions paper in the I, III & IV units. Topics were recommended to be added in the IV & V units of the Banking Theory Paper. All the papers of B.Com PA with ACCA were approved by the BOS members.

The BOS members recommended the updation of Corporate Accounting Paper. The Industrial Expert, CA TS. Maniam suggested the remodification of II unit and the alteration of the title of the V unit in the Principles of Auditing Paper.

The BOS members suggested the Title of the Computer Practical II Paper to be altered and the updation of the contents of the syllabus.



The members of the BOS recommended addition in the Higher Corporate Accounting Paper. Inclusions of Clubbing of Incomes and Set & Carry forward of losses were suggested in the V unit of the Income Tax Law and Practice Paper.

The experts suggested inclusion of the Secretarial Standards and guidelines of ICSI to be made in the Company Law and Secretarial Practice paper.

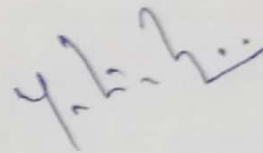
The members of the BOS suggested to reduce the portions of the Unit I of the Principles of Accountancy Paper. They also recommended to change the distribution of marks as 60 % Practical and 40 % Theory.

The BOS members recommended that units II and III may be swapped in the Principles of Management paper.

The BOS members recommended the inclusion of Fire claims and voyage in the I unit instead of the V unit in the Advanced Financial Accounting Paper.

The experts recommended that the latest amendments may be taught to the students in the Business Law Paper. The members of the BOS suggested the inclusion of Access, Google Meet, Google Calendar in the of the Computer Practical Paper.

The BOS members opined that the subjects were most suitable for the job market and highly commendable.



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