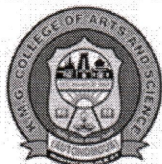


K.M.G. COLLEGE OF ARTS AND SCIENCE



(AUTONOMOUS)

R.S.ROAD, AMMANANGKUPPAM, GUDIYATTAM - 635 803.

Approved by Govt.of Tamilnadu & Permanently Affiliated to Thiruvalluvar University

Recognized under section 2(f) and 12(B) of the UGC Act 1956

Accredited By NAAC with 'A' GRADE (CGPA of 3.24/4 - IInd Cycle)



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P.G. DEPARTMENT OF COMMERCE CA

Minutes of the 4th Board of Studies (UG & PG)

The fourth board of Studies meeting of the Commerce CA (UG & PG) board was held on 07.11.2025, Friday at 11.00 a.m., the committee members and member of university nominee, subject expert from outside institutions, industrial expert and alumni were participated.

Meeting Link : <http://meet.google.com/xwa-rvrm-ubb>

Dr.M. Ashtalakshmi, Head, Department of Commerce CA welcome the committee members.

Board of Studies Members:

S.No	Category	Name
1	Chairperson	Dr. M.Ashtalakshmi
2	Subject Expert nominated by the Vice-Chancellor of Thiruvalluvar University	Dr. B. Manjula
3	Subject experts from outside the parent University	Dr. M.Vasan
4	Subject experts from outside the parent University	Dr. P. M. Sugavaneswari
5	Faculty member	Dr. S.Kamaraj
6	Faculty member	Mrs. K.Illakkiya
7	Faculty member	Mr. V.Venkatesan
8	Faculty member	Mr. B.Visnuram
9	Faculty member	Ms. J.Divya
10	Industrial Expert	Mr.B.Vinoth Kumar
11.	Alumnus	Mr.S.Dharneeshvaran

The Agenda were:

1. Approval of the Minutes of Third Board Study Meeting held on 21.03.2025.
2. Review, Approve and Pass the Courses offered by the Department of Commerce CA for fourth Semester syllabus of B.Com. CA and M.Com. CA, Programme.
3. Review of the Feedback on syllabus and course outcomes in the year 2024-25 for B.Com. CA and M.Com. CA, Programme, third Semester.
4. Review, Approve and Pass the splitting of Credits in PG (M .Com CA.).
5. To review the course outcomes for 4th Semester Subject with different cognitive levels (K1....K6) in the U.G. & P.G. Curriculum.
6. Any other matters brought from the BoS Members.

Discussions and Suggestions:

1. It was suggested that in B.Com CA 4th Semester, some modification suggested in the following subjects by the Board of Studies members.
 - (i) Skill Enhancement Course – VII “Practices in Commerce” paper can be given as practical paper.
 - (ii) Core paper – VII, Corporate Accounting II – all units has been rearranged
 - (iii) Elective paper –IV - Relational Data Base Management System – under unit V the topic can be limited to SQL functions.
2. It was suggested that in M.Com CA 4th Semester, some modification suggested in the following subjects by the Board of Studies members.
 - (i) Elective paper VI – E-Commerce – some modification has been made in unit IV and V.

Resolutions:-

1. The Members of Board of Studies approve the Minutes of third Board study Meeting held on 21.03.2025.
2. The Members of Board of Studies approve the course outcomes of B.Com CA., and M.Com CA programmes for fourth Semester after discussion and incorporation of suggestions.
3. The Board reviewed and approved the Fourth Semester syllabus for B.Com CA. and M.Com CA. with the following changes suggested by the external members:

B.Com CA

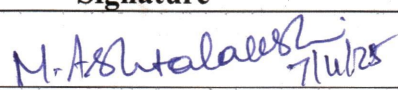


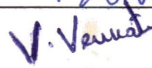
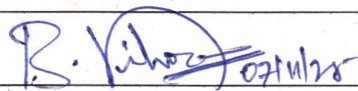
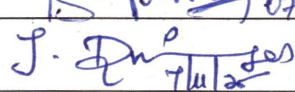
- a. Skill Enhancement Course – VII “Practices in Commerce” paper can be given as practical paper.
- b. Core paper – VII, Corporate Accounting II – all units has been rearranged
- c. Elective paper –IV - Relational Data Base Management System – under unit V the topic can be limited to SQL functions.

M.Com CA

- d. Elective paper VI – E-Commerce – some modification has been made in unit IV and V.
4. The Members of Board of Studies approve the scheme of evaluation in the UG Practice in Commerce as practical.
5. It was resolved to approve the revised curriculum for the academic year 2024-25 batch students.
6. The Members of Board of Studies approve the three parts of credits splitting in M.Com CA., Part – I (82 credits Core and elective); Part – II (12 credits Skill papers, MOOC, HR and internship) and Part – III (1 credit for Extension Activity).

The Meeting was concluded with the vote of thanks by Dr. S.Kamaraj. All the members were present.

Members Present

S.No	Category	Name & Designation	Signature
1	Chairperson	Dr. M.ASH TALAKSHMI Assistant Professor and Head	
2	Subject Expert nominated by the Vice-Chancellor of Thiruvalluvar University	Dr. B.MANJULA., Assistant Professor & Head Department of Commerce CA Islamiah Women's Arts and Science College, Vaniyambadi. Tirupattur District.	Online http://meet.google.com/xwa-rvrm-ubb
3	Subject Experts from outside the parent University	Dr. M.VASAN Assistant Professor Department of Commerce National College (Autonomous) Tiruchirappalli.	Online http://meet.google.com/xwa-rvrm-ubb
4	Subject experts from outside the parent University	Dr.P.M.SUGAVANESWARI Assistant Professor and Head Department of Commerce (CA) Government Arts College (Autonomous) Salem – 07	Online http://meet.google.com/xwa-rvrm-ubb
5	Faculty Member	Dr.S.KAMARAJ Assistant Professor	
6	Faculty Member	Prof.K.ILAKKIYA Assistant Professor	
7	Faculty Member	Prof. V.VENKATESAN Assistant Professor	
8	Faculty Member	Prof. B.VISHNURAM Assistant Professor	
9	Faculty Member	Prof.J.DIVYA Assistant Professor	
10	Industrialist	Mr.B. VINOTH KUMAR, Auditor VINO & CO Income Tax Consultant Anna Street, G.H.Back , 1st Floor, Ambapuram, Gudiyattam – 632602	Absent
11	Alumnus	Mr.S.Dharneeshvaran., Advocate, JSD Associate, New Govindapuram Gangapuram Post, M.C.Road, Ambur – 635802 Tirupattur District	Online http://meet.google.com/xwa-rvrm-ubb

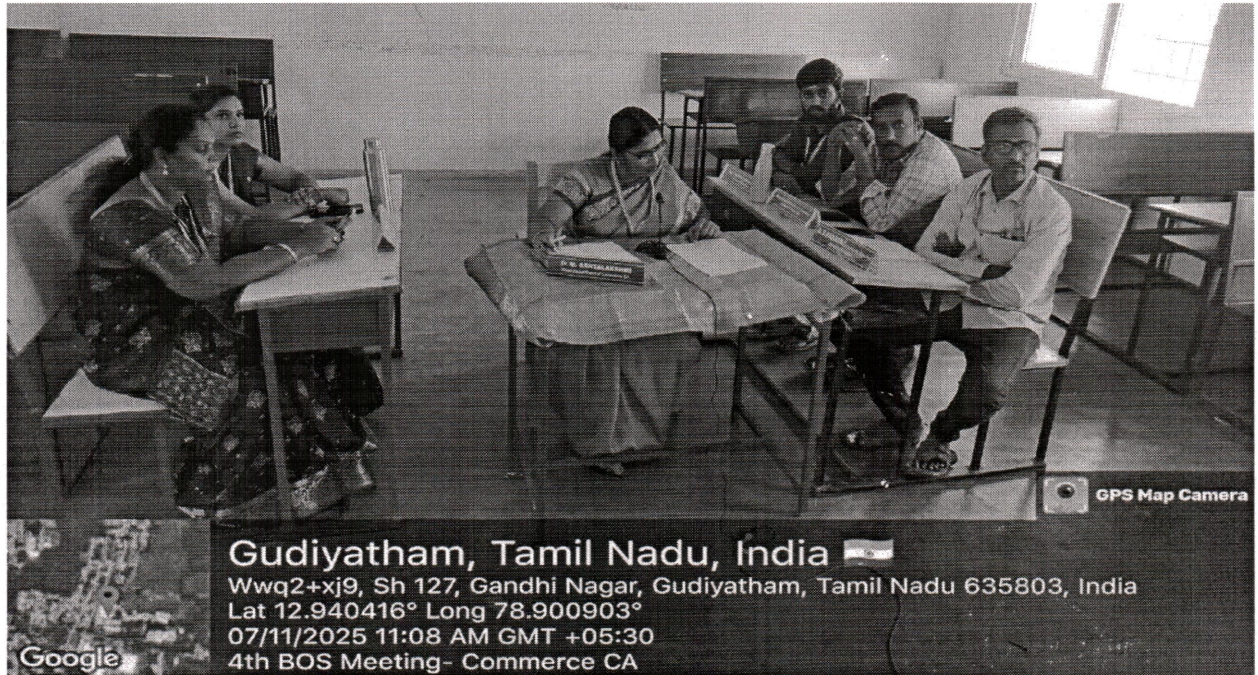
K.M.G COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

GUDIYATHAM

PG DEPARTMENT OF COMMERECE (COMPUTER APPLICATIONS)

Minutes of 4th Board of Studies (UG &PG)

PHOTOS



You can double-tap to pin up to 3 people at a time. This only affects what you see.

Department of Commerce

Sl. No.	Course	Category	Course Code	Credits	Prerequisites	Grade	Score	Percentage
1	English	Language	AUECP01	3	None	100	100	100
2	Computer	IT	AUECP02	3	None	100	100	100
3	Maths	Maths	AUECP03	3	None	100	100	100
4	Business Law	Law	AUECP04	3	None	100	100	100
5	Business Statistics	Statistics	AUECP05	3	None	100	100	100
6	Business Economics	Economics	AUECP06	3	None	100	100	100
7	Business Mathematics	Maths	AUECP07	3	None	100	100	100
8	Business English	English	AUECP08	3	None	100	100	100
9	Business Communication	Communication	AUECP09	3	None	100	100	100
10	Business Information Systems	IT	AUECP10	3	None	100	100	100
11	Business Law	Law	AUECP11	3	None	100	100	100
12	Business Statistics	Statistics	AUECP12	3	None	100	100	100
13	Business Economics	Economics	AUECP13	3	None	100	100	100
14	Business Mathematics	Maths	AUECP14	3	None	100	100	100
15	Business English	English	AUECP15	3	None	100	100	100
16	Business Communication	Communication	AUECP16	3	None	100	100	100
17	Business Information Systems	IT	AUECP17	3	None	100	100	100
18	Business Law	Law	AUECP18	3	None	100	100	100
19	Business Statistics	Statistics	AUECP19	3	None	100	100	100
20	Business Economics	Economics	AUECP20	3	None	100	100	100
21	Business Mathematics	Maths	AUECP21	3	None	100	100	100
22	Business English	English	AUECP22	3	None	100	100	100
23	Business Communication	Communication	AUECP23	3	None	100	100	100
24	Business Information Systems	IT	AUECP24	3	None	100	100	100
25	Business Law	Law	AUECP25	3	None	100	100	100
26	Business Statistics	Statistics	AUECP26	3	None	100	100	100
27	Business Economics	Economics	AUECP27	3	None	100	100	100
28	Business Mathematics	Maths	AUECP28	3	None	100	100	100
29	Business English	English	AUECP29	3	None	100	100	100
30	Business Communication	Communication	AUECP30	3	None	100	100	100
31	Business Information Systems	IT	AUECP31	3	None	100	100	100
32	Business Law	Law	AUECP32	3	None	100	100	100
33	Business Statistics	Statistics	AUECP33	3	None	100	100	100
34	Business Economics	Economics	AUECP34	3	None	100	100	100
35	Business Mathematics	Maths	AUECP35	3	None	100	100	100
36	Business English	English	AUECP36	3	None	100	100	100
37	Business Communication	Communication	AUECP37	3	None	100	100	100
38	Business Information Systems	IT	AUECP38	3	None	100	100	100
39	Business Law	Law	AUECP39	3	None	100	100	100
40	Business Statistics	Statistics	AUECP40	3	None	100	100	100
41	Business Economics	Economics	AUECP41	3	None	100	100	100
42	Business Mathematics	Maths	AUECP42	3	None	100	100	100
43	Business English	English	AUECP43	3	None	100	100	100
44	Business Communication	Communication	AUECP44	3	None	100	100	100
45	Business Information Systems	IT	AUECP45	3	None	100	100	100
46	Business Law	Law	AUECP46	3	None	100	100	100
47	Business Statistics	Statistics	AUECP47	3	None	100	100	100
48	Business Economics	Economics	AUECP48	3	None	100	100	100
49	Business Mathematics	Maths	AUECP49	3	None	100	100	100
50	Business English	English	AUECP50	3	None	100	100	100
51	Business Communication	Communication	AUECP51	3	None	100	100	100
52	Business Information Systems	IT	AUECP52	3	None	100	100	100
53	Business Law	Law	AUECP53	3	None	100	100	100
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55	Business Economics	Economics	AUECP55	3	None	100	100	100
56	Business Mathematics	Maths	AUECP56	3	None	100	100	100
57	Business English	English	AUECP57	3	None	100	100	100
58	Business Communication	Communication	AUECP58	3	None	100	100	100
59	Business Information Systems	IT	AUECP59	3	None	100	100	100
60	Business Law	Law	AUECP60	3	None	100	100	100
61	Business Statistics	Statistics	AUECP61	3	None	100	100	100
62	Business Economics	Economics	AUECP62	3	None	100	100	100
63	Business Mathematics	Maths	AUECP63	3	None	100	100	100
64	Business English	English	AUECP64	3	None	100	100	100
65	Business Communication	Communication	AUECP65	3	None	100	100	100
66	Business Information Systems	IT	AUECP66	3	None	100	100	100
67	Business Law	Law	AUECP67	3	None	100	100	100
68	Business Statistics	Statistics	AUECP68	3	None	100	100	100
69	Business Economics	Economics	AUECP69	3	None	100	100	100
70	Business Mathematics	Maths	AUECP70	3	None	100	100	100
71	Business English	English	AUECP71	3	None	100	100	100
72	Business Communication	Communication	AUECP72	3	None	100	100	100
73	Business Information Systems	IT	AUECP73	3	None	100	100	100
74	Business Law	Law	AUECP74	3	None	100	100	100
75	Business Statistics	Statistics	AUECP75	3	None	100	100	100
76	Business Economics	Economics	AUECP76	3	None	100	100	100
77	Business Mathematics	Maths	AUECP77	3	None	100	100	100
78	Business English	English	AUECP78	3	None	100	100	100
79	Business Communication	Communication	AUECP79	3	None	100	100	100
80	Business Information Systems	IT	AUECP80	3	None	100	100	100
81	Business Law	Law	AUECP81	3	None	100	100	100
82	Business Statistics	Statistics	AUECP82	3	None	100	100	100
83	Business Economics	Economics	AUECP83	3	None	100	100	100
84	Business Mathematics	Maths	AUECP84	3	None	100	100	100
85	Business English	English	AUECP85	3	None	100	100	100
86	Business Communication	Communication	AUECP86	3	None	100	100	100
87	Business Information Systems	IT	AUECP87	3	None	100	100	100
88	Business Law	Law	AUECP88	3	None	100	100	100
89	Business Statistics	Statistics	AUECP89	3	None	100	100	100
90	Business Economics	Economics	AUECP90	3	None	100	100	100
91	Business Mathematics	Maths	AUECP91	3	None	100	100	100
92	Business English	English	AUECP92	3	None	100	100	100
93	Business Communication	Communication	AUECP93	3	None	100	100	100
94	Business Information Systems	IT	AUECP94	3	None	100	100	100
95	Business Law	Law	AUECP95	3	None	100	100	100
96	Business Statistics	Statistics	AUECP96	3	None	100	100	100
97	Business Economics	Economics	AUECP97	3	None	100	100	100
98	Business Mathematics	Maths	AUECP98	3	None	100	100	100
99	Business English	English	AUECP99	3	None	100	100	100
100	Business Communication	Communication	AUECP100	3	None	100	100	100

Commerce CA (presenting)

Vasan

Manjula

You

1 other

Commerce

External Reconstruction

Unit II

Accounting of Banking Companies

Final Statements of Banking Companies (As Per New Provisions) - CO2

Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. K1,K2, K3, K4, K5

Unit III

Insurance Company Accounts:

Meaning of Insurance - Principles - Types - Preparation of Final Accounts of Insurance Companies - Accounts of Life Insurance Business - Accounts of General Insurance Companies -New Format. CO3

Unit IV

Consolidated Financial Statements

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). CO4

Unit V

Liquidation of Companies

Meaning-Modes of Winding Up - Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment - Liquidators Remuneration- Liquidator's Final Statement of Accounts. CO5

K1,K2, K3, K4, K5

THEORY 20% & PROBLEMS 80%

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Commerce CA

Sugavaneswari P M

Manjula Gopal

2 others

4 BEGIN CA 4 RD SEMESTER 3.1.1.2525 (1).pdf - Adobe Reader

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Open

7 / 14 95.6%

Tools Fill & Sign Comment

➤ To understand the concepts of data base management system, design simple Database models
 ➤ To learn and understand to write queries using SQL, PL/SQL
 ➤ To enable the students to learn the designing of data base systems, foundation on the relational model of data and normal forms
 ➤ To understand the concepts of data base management system, design simple Database models.

List of Exercises:	Cognitive Level
I. SQL 1. DDL COMMANDS 2. DML COMMANDS 3. TCL COMMANDS 4. AGGREGATE FUNCTION 5. QUERIES AND SUBQUERIES 6. SQL JOINS 7. SQL SET OPERATION	K1, K2, K3, K4, K5, K6
II. PL/SQL 8. FIBONACCI SERIES 9. FACTORIAL 10. PALINDROME	K1, K2, K3, K4, K5, K6

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the various basic concepts of DBMS, differentiate it and able to create data models.	K1, K2, K3, K4, K5, K6
CO2	Understand the basic concepts of Relational data model and develop integrity constraints and Entity Relationship Mode.	K1, K2, K3, K4, K5, K6
CO3	Design database by using	

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Commerce CA

M
Manjula Gopal

jed associate

S
3 others

M. Ashutalalesh
7/11/25

Head of the Department
HEAD OF THE DEPARTMENT
 P.G. DEPARTMENT OF COMMERCE CA
 K.M.G. COLLEGE OF ARTS AND SCIENCE
 (AUTONOMOUS)
 GUDIYATTAM - 635 803

S. S. S.
7/11/25

Principal
PRINCIPAL,
 K.M.G. COLLEGE OF ARTS AND SCIENCE
 (AUTONOMOUS),
 GUDIYATTAM, VELLORE DISTRICT - 635 803