

**K.M.G COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS),  
GUDIYATHAM  
PG DEPARTMENT OF COMMERCE(COMPUTER APPLICATIONS)**

**Minutes of 5<sup>th</sup> Board of Studies (UG & PG)**

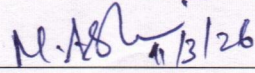
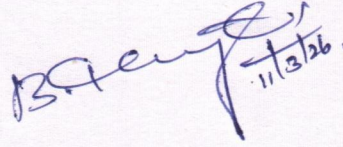
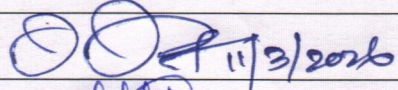
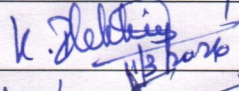
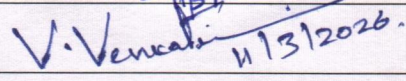
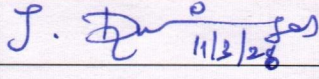
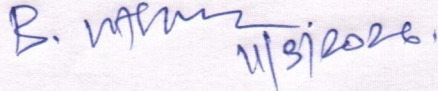

The meeting of the Commerce (Computer Applications)(UG & PG) Fifth Board of Studies was held on 11.03.2026, Wednesday at 02.00PM., the committee members and member of university nominee, subject expert from outside, industrial expert and alumni were participated through virtual mode.

Dr.M.Ashtalakshmi, Head, Department of Commerce(Computer Applications) 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	Prof.K.ILAKKIYA
7	Faculty Member	Prof. V.VENKATESAN
8	Faculty Member	Prof. B.VISHNURAM
9	Faculty Member	Prof.J. DIVYA
10	Industrialist	Mr.B. VINOTH KUMAR,
11	Alumnus	Mr.S.DHARNEESHVARAN.,

**Members Present**

S.No	Category	Name & Designation	Signature
1	Chairperson	Dr.M.ASH TALAKSHMI Assistant Professor and Head	 11/3/26
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.	 11/3/26.
3	Subject Experts from outside the parent University	Dr. M.VASAN Assistant Professor Department of Commerce National College (Autonomous) Tiruchirappalli.	Online <a href="https://meet.google.com/fng-afvm-tzx">https://meet.google.com/fng-afvm-tzx</a>
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 <a href="https://meet.google.com/fng-afvm-tzx">https://meet.google.com/fng-afvm-tzx</a>
5	Faculty Member	Dr.S.KAMARAJ Assistant Professor	 11/3/2026
6	Faculty Member	Prof.K.ILAKKIYA Assistant Professor	 11/3/2026
7	Faculty Member	Prof. V.VENKATESAN Assistant Professor	 11/3/2026.
8	Faculty Member	Prof. B.VISHNURAM Assistant Professor	
9	Faculty Member	Prof.J.DIVYA Assistant Professor	 11/3/26
10	Industrialist	Mr.B. VINOTH KUMAR, Auditor VINO & CO Income Tax Consultant Anna Street, G.H.Back ,1st Floor, Ambapuram,Gudiyattam - 632602	 11/3/2026.
11	Alumnus	Mr.S.Dharneeshvaran., Advocate, JSD Associate, New Govindapuram Gangapuram Post, M.C.Road, Ambur - 635802 Tirupattur District	 11/3/26

**The Agenda were:**

1. Approval of the minutes of 4<sup>th</sup> BOS meeting held on 07.11.2025
2. To review, approve and pass the syllabus, introduced in the Academic year 2026-2027 for B.Com (Computer Applications) M.Com (Computer Applications) Programme of Odd Semester.
3. To review the course outcome for fifth semester subject with different cognitive levels (K1.....K6) in the UG Curriculum.
4. Proposal to introduce three add-on courses for the Academic year 2026-2027. Among the three courses, two courses subject based and one course Indian Knowledge System (IKS)-based, apart from the regular curriculum.
5. Discuss any other matter forward by BOS members.

**Discussions and Suggestions:**

1. The minutes of the 4<sup>th</sup> BOS meeting held on 07.11.2025 were reviewed by the members prior to this meeting.
2. Ensure that course outcomes address all cognitive levels from K1 (Knowledge) to K6 (Creation) to promote comprehensive learning in both UG programs.
3. The proposal to introduce three add-on courses will help the students to broaden their knowledge. The IKS-based course is in line with recent educational trends.
4. UG and PG syllabus were discussed thoroughly.

**Resolutions:**

1. It was resolved that some minor corrections were carried out in Cost Accounting-I and in Income Tax Law and Practice Isyllabus latest amendments and revisions to be incorporated so as to enrich the syllabus.
2. It was resolved that to introduce the following value-added courses:
  - a. Traditional Indian Trade System and Modern Business Technology
  - b. Internet Marketing
  - c. Banking Technology
3. It was resolved that all course outcomes for both UG and PG programs will be reviewed to ensure they address all cognitive levels (K1 to K6), promoting comprehensive learning and skill development.

*M. Ash*  
11/3/26  
**HEAD OF THE DEPARTMENT**  
P.G. DEPARTMENT OF COMMERCE CA  
K.M.G. COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS)  
GUDIYATTAM - 635 803

*C. [Signature]*  
6/11/26  
**PRINCIPAL,**  
K.M.G. COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS),  
GUDIYATTAM, VELLORE DISTRICT - 635 803



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

R.S.ROAD, AMMANANGUPPAM, 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 - II<sup>nd</sup> Cycle)

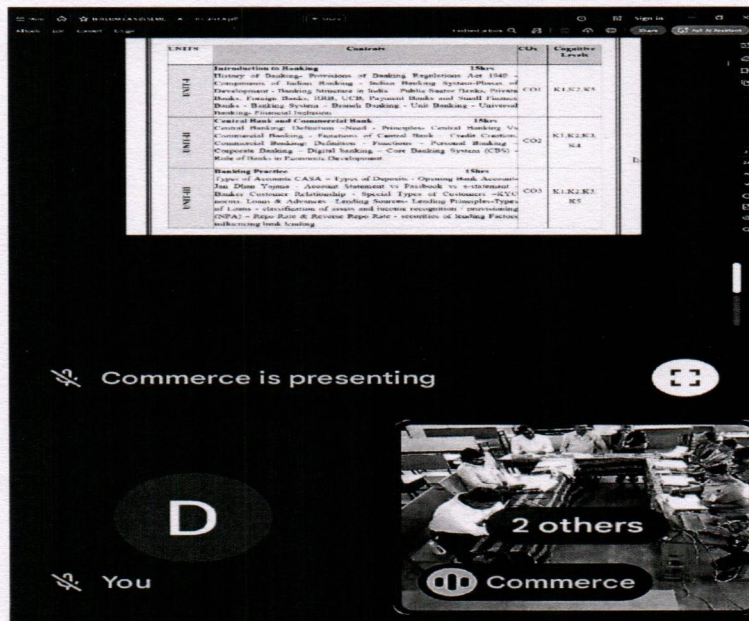
PH: 04171- 227906, 227306,229206

Email: kmgcollege@gmail.com

website: www.kmgcollege.edu.in

## PG DEPARTMENT OF COMMERCE CA

### 5<sup>th</sup> Board of Studies Photos



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**COURSE DESCRIPTORS**

Title of the Course	Traditional Indian Trade Systems and Modern Business Technology	Hours/Week
Course Code		Credits
Category	BKS	Year & Semester 3 & 5
Prerequisite	Higher secondary commerce computer applications	Regulation 2021

Objectives of the course:

- To understand the structure of traditional trade systems in ancient India.
- To learn about merchant guilds, trade routes, and market practices in India.
- To maximize the development of modern business technologies.
- To understand the role of technology in improving business operations.
- To relate traditional trade practices with modern digital business systems.

UNITS	Contents	COs
UNIT I	Introduction to Traditional Indian Trade Systems Overview of traditional trade practices in ancient India. Role of agriculture, handicrafts, and commerce in economic development. Sources of information from texts such as archaeological and historical records. Importance of markets and traders in the ancient economy.	CO1
II	Trade Routes and Merchant Guilds in Ancient India Major internal and maritime trade routes connecting different	CO2

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Objectives of the course:

- To get familiarized to the usage of UML tool kit
- To understand the requirements of the software and to map them appropriately to sub-component phases of the software development.
- To develop the ability to verify and validate their designs.

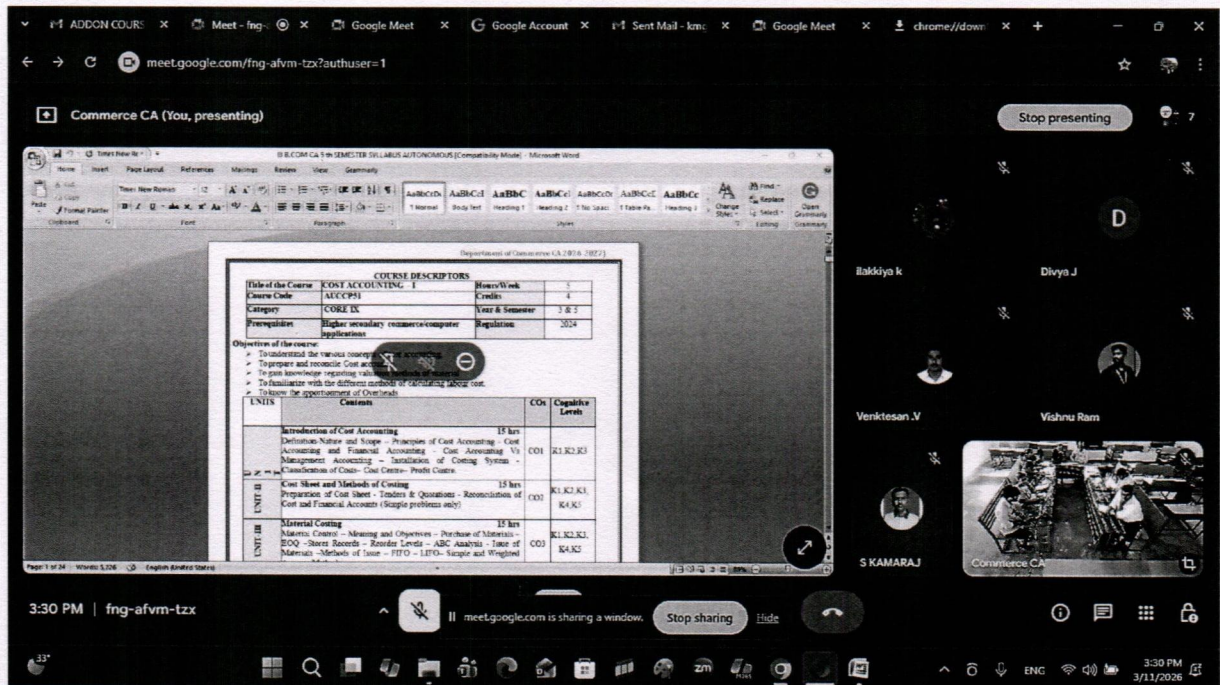
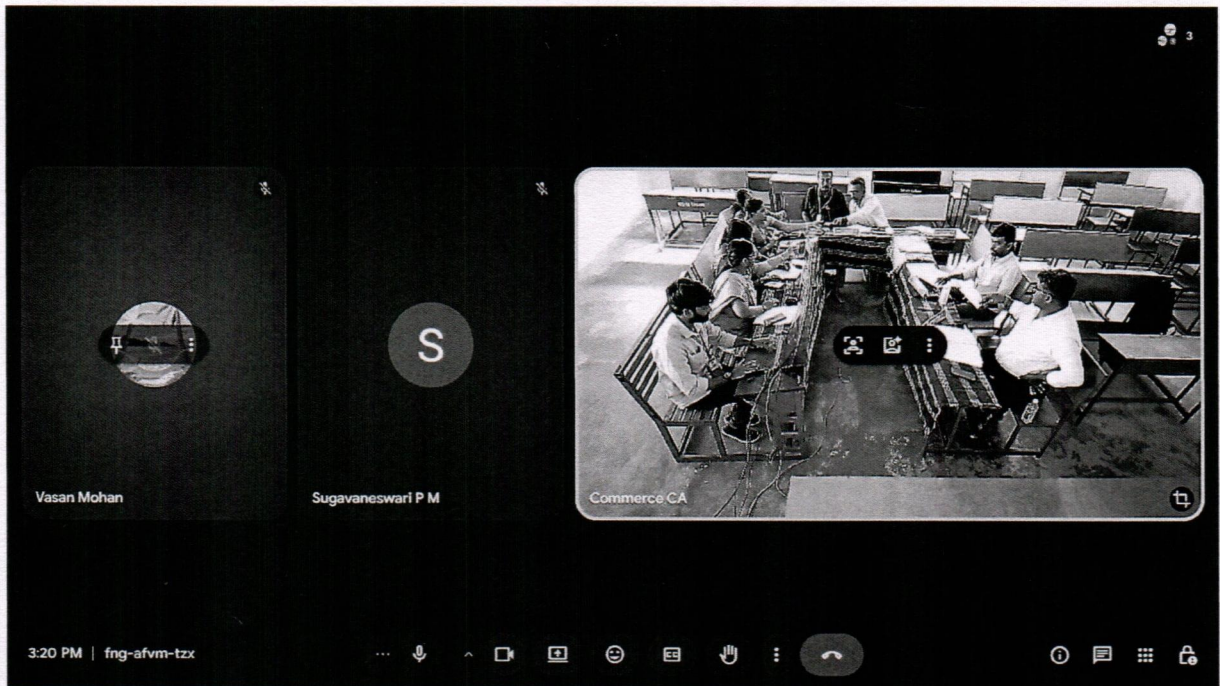
Contents	Competency Levels
<b>LIST OF PRACTICALS</b> Using UML tools perform analysis and design models for	N.S.K.
1. Library Management System	N.S.K.
2. Automatic Teller Machine	N.S.K.
3. Student Information Management	
4. Membership Services	
5. Stock Management System	

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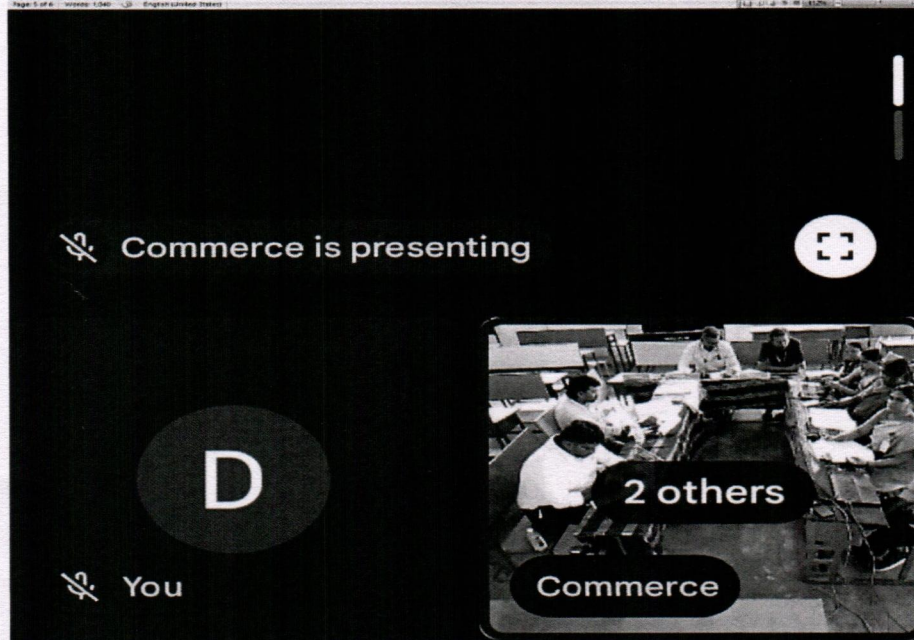
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Commerce



UNIT I	<b>Foundations of Banking Technology</b> Evolution of Banking Tech: From manual bookkeeping to Electronic Data Processing (EDP); Core Banking Solutions (CBS): Architecture, central hosting, and real-time processing; Delivery Channels: ATM networks (Switching logic), Point of Sale (POS) terminals, and Internet Banking.
UNIT II	<b>Payment Systems &amp; Digital Currencies</b> Electronic Funds Transfer: NEFT, RTGS, and IMPS mechanisms; Core Technology: Magnetic stripe vs. EMV Chip cards, and NFC (Contactless) payments; Digital Wallets & CBDC: The rise of mobile money and Central Bank Digital Currencies.
UNIT III	<b>Cyber Security &amp; Risk Management</b> Threat Landscape: Phishing, Malware, Ransomware, and Man-in-the-middle attacks; Security Frameworks: Two-factor authentication (2FA), Biometrics, and Encryption standards; Fraud Detection: Using pattern recognition and behavioral analytics to prevent unauthorized transactions.
UNIT IV	<b>Emerging Tech: AI, Big Data &amp; Cloud</b> Artificial Intelligence: Chatbots for customer service and AI-driven credit scoring; Cloud Banking: Transitioning from on-premise servers to SaaS and Cloud infrastructure.



M. Ashwin  
11/3/26

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- G. DEPARTMENT OF COMMERCE CA  
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11/3/26

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