



**SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE**

(An Autonomous Institution)

(Approved by AICTE, New Delhi & Affiliated to Pondicherry University)  
(Accredited by NBA-AICTE, New Delhi, ISO 9001:2000 Certified Institution &  
Accredited by NAAC with "A" Grade)

Madagadipet, Puducherry - 605 107



**SCHOOL OF ARTS AND SCIENCE**

**DEPARTMENT OF COMMERCE**

**B. Com., (Accounting and Accounting  
& Finance)**

**Minutes of Board of Studies Second  
Meeting**

**Venue: AV HALL ADMIN BLOCK ,  
SMVEC**

**Date and Time**

04.03.2023 from 10:30 A.M to 1:00 P.M

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### School of Arts & Science

### DEPARTMENT OF COMMERCE

#### Minutes of Second Meeting of Board of Studies (Commerce)

The Second Meeting of Board of Studies (Commerce) was held on the 04th of March 2023 at 10.30 am in the Department of Commerce, School of Arts and Science, Sri Manakula Vinayagar Engineering College (Autonomous), with the Head of the Department in the Chair.

The following members were present for the BoS meeting.

S.NO	NAME OF THE EXPERT	BOARD OF MEMBERS
1	<b>Mrs. M. JANAKI RAMA</b> Assistant Professor & HOD Department of Commerce - Professional Accounting, Cost and Management Accounting, Accounting and Finance School of Arts and Science, SMVEC, Pondicherry hodcom@smvec.ac.in 9786161994	<b>CHAIRMAN</b>
2	<b>Dr. R.K. SINGH</b> Professor Department of Commerce Faculty of Commerce & Business University of Delhi - 110 007 rksingh@commerce.dc.ac.in	<b>UNIVERSITY NOMINEE</b>
3	<b>Dr. G. SUGUNAVALLI , M.COM . , M.PHIL . , Ph.D.</b> Associate Professor Department of Commerce ( Professional Accounting ) PSG College of Arts and Science ( Autonomous ) Coimbatore Sugunavalli_g@psgcas.ac.in	<b>ACADEMIC COUNCIL NOMINEE</b>
4	<b>Dr. VELANKANI JOSEPH M.COM . , M.B.A. ,</b> Professor & Head , Chairperson Department of Youth Welfare Studies School of Youth Empowerment Madurai Kamaraj University Paalkalai Nagar Madurai - 625 021 dravjoseph@mkuniversity.org .	<b>ACADEMIC COUNCIL NOMINEE</b>
5	<b>Mr. N.G. SHRINIVASAN , ACA . ,</b> Audit Firm : Shrinivasan N G & Co Chief Business Officer	

	No.2 / 665 - A , Plot 23 , Chamundinagar , Avalapalli Road , Basthi , Hosur - 635 109 shrinn55@gmail.com	<b>INDUSTRY &amp; RESEARCH EXPERT</b>
6	<b>Mr. N. PRAVEEN KUMAR ,ACA</b> Shrinivasan N G & Co - Audit Manager	<b>CO-OPTED EXPERT MEMBER</b>
7	<b>Dr. S. UMA , M.B.A. , M.Phil . , Ph.D. ,</b> Associate Professor Department of Management Studies Sri Manakula Vinayagar Engineering College Puducherry uma.mba@smvec.ac.in 9629502799	<b>INTERNAL MEMBER</b>
8	<b>Ms. S. VISALAKSHI , M.B.M. , M.B.A . ,</b> Associate Professor Department of Management Studies . Sri Manakula Vinayagar Engineering College Puducherry visalakshi.mba@smvec.ac.in 9894217475	<b>INTERNAL MEMBER</b>
9	<b>Dr. J. MANIMEGALAI</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry - 605 107 manimegalai.dcm@smvec.ac.in 9751424375	<b>INTERNAL MEMBER</b>
10	<b>Dr. A. SUKKALA DEVI</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC, Puducherry – 605107 sukkaladevi.sas@smvec.ac.in 8248034661	<b>INTERNAL MEMBER</b>
11	<b>Mrs. S. LAKSHMI DEVI</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 lakshmidevi.dcm@smvec.ac.in 7708648367	<b>INTERNAL MEMBER</b>
12	<b>Mr. A. SHUNMUGARAJA</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry - 605 107 <a href="mailto:shunmugaraja.dcm@smvec.ac.in">shunmugaraja.dcm@smvec.ac.in</a> 8754283650	<b>INTERNAL MEMBER</b>
13	<b>Ms. C. YUVARANI</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry -605 107 yuvarani.dcm@smvec.ac.in 7418250128	<b>INTERNAL MEMBER</b>
14	<b>Mr. S. VASANTHAN</b> Assistant Professor Department of Commerce	<b>INTERNAL MEMBER</b>

	School of Arts and Science SMVEC Puducherry - 605 107 vasanthan.sas@smvec.ac.in 9500775523	
15	<b>Ms. C. SASI KALA</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 sasichandrakasi@gmail.com 8675498124	<b>INTERNAL MEMBER</b>
16	<b>Mrs.R. SASI JEYANTHI</b> Assistant Professor Department of Commerce School of Arts and Science SMVEC Puducherry – 605 107 sasijeyanthi.r@gmail.com 8110941396	<b>INTERNAL MEMBER</b>



**Agenda of the Meeting**

**BOS/2023/ SAS/ BCOM PA , BCOM CMA , BCOM AF. 2.1**

- ❖ Welcome Address.
- ❖ Introduction of Members of Board of Studies.

**BOS/2023/ SAS/ BCOM PA , BCOM CMA , BCOM AF. 2.2**

- ❖ Confirmation of the Minutes of the First Meeting of the Board of Studies (B.Com.) - Professional Accounting, B.Com. Cost and Management Accounting, and B.Com. Accounting and Finance programmes. The Head of the Department appraised the Board regarding the Minutes of the First Meeting of BoS.

**BOS/2023/SAS/ BCOM PA , BCOM CMA , BCOM AF. 2.3**

- ❖ To discuss and approve the modifications in the Curriculum Structure of the B.Com. Professional Accounting, B.Com. Cost and Management Accounting.

**BOS/2023/ SAS/ BCOM PA , BCOM CMA , BCOM AF.2.4**

- ❖ To discuss and recommend the Syllabi for II, III and IV semesters for the B.Com Professional Accounting, B. Com Cost and Management Accounting & B. Com Accounting and Finance.

**BOS/2023/SAS/ BCOM PA , BCOM CMA , BCOM AF.2.5**

- ❖ To Discuss and approve B.Com Professional Accounting, B.Com Cost and Management Accounting and B.Com Accounting and Finance curriculum ( I – VI semester under – 2023 regulation.
- ❖ To discuss and approve the courses under the category of:
  - Skill Enhancement Courses
  - Employability Enhancement Courses
  - Discipline Specific Electives

**BOS/2023/ SAS/BCOM PA , BCOM CMA , BCOM AF . 2.6**

- ❖ To Consider any other item with the permission of the Chair

## Minutes of the Second Meeting of BoS – Commerce

The meeting deliberated the items of Agenda that had been proposed by the Chairman, and after detailed discussions the following were approved by the Board formally:

<b>Item 2.1</b>	The Chairman of the meeting formally welcomed the hon'ble members of the Board and briefed them the recently attained credentials of the Institution and of the Department. The members have expressed their appreciations for the achievements of the Institution.
<b>Item 2.2</b>	Confirmation of the Minutes of the First meeting of the Board of Studies (Commerce) held on 08-August-2022 was done by presenting the summary of suggestions made by the Board then, and the actions taken by the Department in the process of implementing those suggestions. Members have unanimously agreed to the fulfilment of the suggestions and expressed satisfaction.
<b>Item 2.3</b>	<p>In order to ensure better employability and industry-readiness of the Graduates of B.Com PA and BCOM CMA program, the curriculum of B.Com Professional Accounting program is mapped completely with that of Chartered Accountancy program (Foundation and Intermediate levels), thus enabling the students of B.Com. PA parallelly pursue C.A. qualification comfortably and similarly B.Com Cost and Management Accounting program is mapped completely with that of the professional program in Cost and Management Accountancy (Foundation and Intermediate levels), thus enabling the students of B.Com. CMA parallelly pursue CMA .</p> <p>The curriculum and syllabi of both the courses ( B.com professional Accounting and B.Com Cost and Management Accounting) are revisited and revised incorporating any changes made in the curriculum and syllabi of the professional exams as and when notified by the respective professional bodies.</p> <p>As such, the curriculum is revisited, and certain sweeping changes have been made – by rearranging courses and improvising the syllabi of many courses and introducing new courses ,</p> <p>The duly amended curriculum of the program as approved by the Board of Studies in the First meeting held on 8-8-2022 is presented as Annexure-I.</p> <p>The list of courses newly introduced/ rearranged in the improvised curriculum with rationale for the inclusion/change is highlighted and presented as Annexure-II.</p> <p>The Syllabi for II , III and IV Semesters under R-20 regulations for Bachelor of Commerce(Professional Accounting ) , (Cost and Management Accounting) , (Accounting and Finance) for students admitted in year 22-23 were deliberated in detail and members suggested the following modifications to be made in appropriately:</p> <ol style="list-style-type: none"> <li>1.It was recommended to rework on the Department vision and Mission statement by referring the same with vision and Mission statements of respective Departments of other renowned universities</li> <li>2.It was suggested to follow either MLA or APA Format in textbook and reference book citation and also update the same accordingly</li> <li>3.It was advised to modify the course objectives and course outcomes of DSE-I Human Behaviour paper and Revise the entire syllabus</li> <li>4. It was suggested to confine the Syllabus of Unit II Cost Accounting of BCOM PA and Unit II Cost and Management Accounting-I of BCOM CMA (Annexure – II)</li> <li>5. In BCOM Accounting and Finance ,It was recommended to replace Unit II Self-Balancing Ledgers of Accounting for Business paper with Partnership Accounting</li> </ol>




	<p>6. The Board suggested to think of the following for future implementations: Introduction of new age courses like “Block Chain Technology” , “ Artificial intelligence “ discussing its impact on Accounting and Finance</p> <p>7. The members of the board suggested to keep “Direct Tax” in BCOM PA and “Income Tax” paper in BCOM CMA as two papers “Income Tax Laws and Practice-I and Income Tax Laws and Practice-II” as a common paper to both the courses in 3rd and 4th Semesters. The same was discussed in detail and was unanimously approved by the members of the Board. (Annexure – II)</p> <p>8. Suggested to use the appropriate course title for subjects which will give an idea about the Course content (syllabus) present in the title</p> <p>9. The members of the board suggested to rename - Cost Accounting paper in Semester II and Cost and Management Accounting paper in Semester III of BCom CMA as Cost and Management Accounting-I and Cost and Management Accounting – II (Annexure – II)</p> <p>10. Considering the core Objectives of BCOM PA and BCOM CMA it is suggested by the members to include internship program in the sixth semester and allow Students in their sixth semester to engage in internship and project work with professional accounting firms. Certain improvisations were made in the syllabi of few courses, which are given below: <b>Change in the course contents.</b> (Annexure – II)</p> <ul style="list-style-type: none"> <li>❖ Cost Accounting – Semester II of BCOM PA and CMA</li> <li>❖ Business Economics – Semester II of BCOM PA and CMA</li> </ul> <p><b>Newly Added course</b> Mathematics and Statistics for business - Semester II of BCOM CMA</p>
<p><b>Item 2.4</b></p>	<p>Discussed and recommended the Syllabi for II, III and IV semesters for the B.Com Professional Accounting, B. Com Cost and Management Accounting &amp; B. Com Accounting and Finance (Annexure -III).</p>
<p><b>Item 2.5</b></p>	<p>Incorporating New regulation 2023 for the batch 2022-23 ( Annexure – IV)</p> <p>Discussed and approved the courses under the category of:</p> <ul style="list-style-type: none"> <li>• Skill Enhancement Courses</li> <li>• Employability Enhancement Courses</li> <li>• Discipline Specific Electives</li> </ul>

<b>Item 2.6</b>	<p>With the permission of the chair , the following points were discussed by Board members regarding:</p> <ol style="list-style-type: none"><li>1. Examination</li><li>2. Question paper setting</li></ol> <p>The following points were recommended regarding the same:</p> <ol style="list-style-type: none"><li>1. To constitute Scrutiny board to Review Question papers set by External faculty for End semester exams.</li><li>2. Review of question papers will be done by a senior external examiner/ H.O.D or by member(s) of Board of studies nominated by H.O.D</li><li>3. The reviewer(s) has to ensure that the question paper are free from errors and is in accordance with the syllabus and in the prescribed format with unit wise proper weightage.</li><li>4. They may suggest any corrections, changes of questions or reject the question paper.</li><li>5. Considering the core objective of the programs BCOM PA and BCOM CMA and as the curriculum and syllabi are bench marked with Professional Programs such as Chartered Accountancy and Cost and Management Accountancy it is recommended that the Question paper setting to be done by a professional from respective bodies</li></ol>
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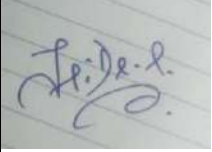
The external members of the Board have expressed their appreciations to the improvised curriculum and syllabi. The meeting was ended with vote of thanks by the Chairman of the Board, at about 12.30 pm.







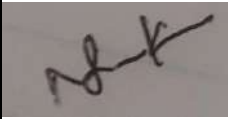
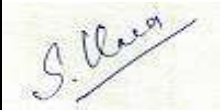
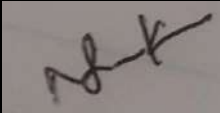
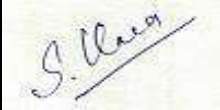
Minutes of Second board of Studies of B.Com Accounting and Finance

The Minutes of the Meeting of the Sixth Board of Studies of the Department of Commerce- B. Com (Accounting and Finance) was held on 25-5-2023 is signed by the members who attended the meeting:

S.N O	NAME OF THE EXPERT	BOARD OF MEMBERS	Signature
1.	<b>Mrs. M. JANAKI RAMA</b> Assistant Professor & HOD Department of Commerce - Professional Accounting, Cost and Management Accounting, Accounting and Finance, School of Arts and Science, SMVEC, Pondicherry hodcom@smvec.ac.in 9786161994	<b>CHAIRMAN</b>	
2.	<b>Dr. R.K. SINGH</b> Professor Department of Commerce Faculty of Commerce & Business University of Delhi - 110 007 rksingh@commerce.dc.ac.in	<b>UNIVERSITY NOMINEE</b>	आर के सिंह
3.	<b>Dr. G. SUGUNAVALLI , M.COM . ,M.PHIL . , Ph.D.</b> Associate Professor Department of Commerce ( Professional Accounting ) PSG College of Arts and Science ( Autonomous ) Coimbatore Sugunavalli_g@psgcas.ac.in	<b>ACADEMIC COUNCIL NOMINEE</b>	sugunavalli

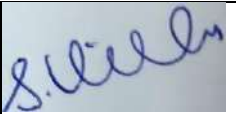
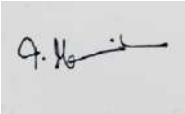
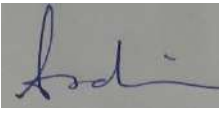




Minutes of Second board of Studies of B.Com Accounting and Finance

4.	<p><b>Dr. VELANKANI JOSEPH M.COM . ,</b>  <b>M.B.A. ,</b></p> <p>Professor &amp; Head , Chairperson Department of Youth Welfare Studies School of Youth Empowerment MaduraiKamaraj University Paalkalai Nagar Madurai - 625 021 dravjoseph@mkuniversity.org .</p>	<p><b>ACADEMIC COUNCILNOMINEE</b></p>	
5.	<p><b>Mr. N.G. SHRINIVASAN , ACA . ,</b></p> <p>Audit Firm : Shrinivasan N G &amp; CoChief Business Officer          No.2 / 665 - A , Plot 23 , Chamundinagar , Avalapalli Road , Basthi , Hosur - 635 109 shrinn55@gmail.com</p>	<p><b>INDUSTRY &amp; RESEARCH EXPERT</b></p>	
6.	<p><b>Dr. A. RAMYA M.Com ., M.Phil.,PGDCA, Ph.D.,</b></p> <p>Associate Professor, Department of B.Com.(IB), Sri Ramakrishna College of Arts andScience, Coimbatore. <a href="mailto:ramya@srcas.ac.in">ramya@srcas.ac.in</a>9442324088</p>	<p><b>SUBJECT EXPERTCO-OPTED EXPERT MEMBER</b></p>	
7.	<p><b>Dr. UMA MAHESWARI</b></p> <p>Professor &amp; Head, Department of B.Com ( Accounting and Finance) PSG College of Arts and Science (Autonomous) Coimbatore</p>	<p><b>SUBJECT EXPERTCO-OPTED EXPERT MEMBER</b></p>	
8.	<p><b>Mr. N. PRAVEEN KUMAR ,ACA</b>          Shrinivasan N G &amp; Co - Audit Manager</p>	<p><b>CO-OPTED EXPERT MEMBER</b></p>	
9.	<p><b>Dr. S. UMA , M.B.A. , M.Phil . , Ph.D. ,</b>          Associate Professor          Department of Management Studies          Sri Manakula Vinayagar Engineering College          Puducherry          uma.mba@smvec.ac.in          9629502799</p>	<p><b>INTERNAL MEMBER</b></p>	

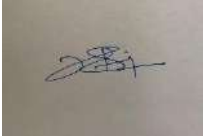
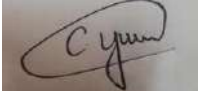
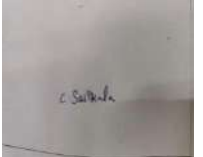
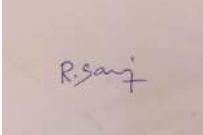
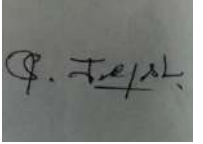



Minutes of Second board of Studies of B.Com Accounting and Finance

10.	<b>Ms. S. VISALAKSHI , M.B.M. , M.B.A . ,</b> Associate Professor Department of Management Studies . Sri Manakula Vinayagar Engineering College Puducherry visalakshi.mba@smvec.ac.in 9894217475	<b>INTERNAL MEMBER</b>	
11.	<b>Dr. J. MANIMEGALAI,</b> Assistant Professor Department of Commerce School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous),Puducherry.	Programme Academic Coordinator	
12.	<b>Dr. A. SUKKALA DEVI,</b> Assistant Professor, Department of Commerce, School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry-605 107	Programme Evaluation Coordinator	
13.	<b>Mrs. LAKSHMI DEVI,</b> Assistant Professor, Department of Commerce School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry.	Internal Member	





14.	<b>Mr. A. SHUNMUGARAJA,</b> Assistant Professor, Department of Commerce School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry-605107	Internal Member	
15.	<b>Ms. C. YUVARANI,</b> Assistant Professor, Department of Commerce, School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry-605 107	Internal Member	
16.	<b>Ms. S. SASIKALA,</b> Assistant Professor, Department of Commerce, School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry-605 107	Internal Member	
17.	<b>Mrs. R. SASIJEYANTHI</b> Assistant Professor, Department of Commerce, School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry-605 107	Internal Member	
18.	<b>Mrs. S. JEYASHREE</b> Assistant Professor, Department of Commerce, School of Arts and Science Sri Manakula Vinayagar Engineering College (Autonomous), Puducherry-605 107	Internal Member	



**Mrs. M. Janaki Rama**  
Assistant Professor and Head of Commerce  
Chairman - BoS / B. Com (A &F)



**Dr. S. Muthulakshmi**  
Dean - School of Arts and Science