



AQAR 2021-22

1.1 Curriculum Design and Development

1.1.2 Commerce – Board of Studies



DEPARTMENT OF COMMERCE
St. JOSEPH'S COLLEGE (Autonomous)

*Special Heritage Status awarded by UGC Accredited at A++ Grade (4th Cycle) by NAAC
College with Potential for Excellence by UGC DBT-STAR & DST-FIST sponsored College*

TIRUCHIRAPPALLI - 620 002.

Phone : 0431 - 4226391, 2700320, Fax : 0431 - 2701501

Website : www.sjctni.edu

Minutes of Department of Commerce Board of Studies Meeting

The Board of Studies meeting of the Department of Commerce and B.Com Honours ACCA was held on 18th May 2021 at 10.00 AM on Online through Google Meet. The meeting was called to order by the Head of the Department Dr. F.R. Alexander Pravin Durai. Rev. Fr. Berchmans, SJ led the floor into prayer.

Members Present:

S.No	Name
1	Chair Person: Dr. F. R. Alexander Pravin Durai, Head of the Department
2	External Member and University Nominee: Dr. V. Pugazhenth, Associate Professor of Commerce and Controller of Examinations, Rajah Sharfoji Government College, Thanjavur.
3	External Member and Subject Expert: Dr. D. Raja Jeba Singh, Vice Principal (Shift II), St. Joseph's College of Commerce (Autonomous), Bangalore. 560 025. Karnataka.
4	External Member and Alumni Representative Mr. V. Harshan CA Aspirant (Cleared CA Inter Examination)
5	Internal Members: Dr. K. Alex, Associate Professor
6	Dr. G. John, Associate Professor
7	Prof. D. Maria Antony, Asst. Professor
8	Dr. V. Bastin Jerome, Asst. Professor
9	Dr. M. Antony Jesuraja, Asst. Professor
10	Dr. A. Francis Vijayakumar, Asst. Professor
11	Fr. M. Berchmans SJ, Asst. Professor
12	Dr. M. Julias Ceasar, Asst. Professor
13	Dr. Arockia Rajasekar, Asst. Professor
14	Dr. S. Aruldass, Asst. Professor
15	Dr. A. Sahayaraj Alexander, Asst. Professor
16	Dr. J. Vinoth Kumar, Asst. Professor
17	Dr. Dennis Edward Fernando, Asst. Professor
18	Prof. S. Kirubakaran, Asst. Professor
19	Dr. L. Georgia, Coordinator Shift II & Asst. Professor
20	Dr. S. Jerome, Asst. Professor
21	Mr. J. Camilton, Asst. Professor
22	Dr. S. Anitha, Asst. Professor (B.Com Honors)

G. JOHN, Ph.D.,
DEAN-School of Management Studies
St. Joseph's College (Autonomous)
Tiruchirappalli-620 002.

Dr. F. R. ALEXANDER PRAVIN DURAI
M.Com, MBA, M.Phil., Ph.D.,
Head & Associate Professor
Department of Commerce
St. Joseph's College (Autonomous)
Tiruchirappalli - 620 002.

- Agenda:** 1) Approval of Revised B. Com & M. Com Syllabus
2) Approval of B.Com Honours syllabus for 3rd and 4th Semester

The Head welcomed the members, introduced the external members and presented the Programme Outcomes, Programme Specific Outcomes and syllabus of B.Com, M.Com, B.Com Honours ACCA, allied courses offered to Department of Mathematics and Statistics and Value added courses


External Members gave their feedback and suggestions which were incorporated in the revised syllabus.

I: Courses newly introduced:

Programme: B.Com

Semester	Nature of Course	Course Code	Name of the Course
III	SEC 1	21UCO34SE01A	GST Filing
		21UCO34SE01B	Digital Marketing Skills
		21UCO34SE01C	Stock Trading
IV	Core	21UCO43CC09	Financial System and Services
	SEC 2	21UCO44SE02A	Personal Finance Management
		21UCO44SE02B	Marketing Skills
		21UCO44SE02C	Event Planning and Management
V	CORE	21UCO53CC12	Business Valuation and Analysis
	DSE1	21UCO53ES1A	Advanced Financial Management
		21UCO53ES1C	Consumer Behaviour and Marketing Research
	DSE 2	21UCO53ES2A	Financial Reporting and Analysis
		21UCO53ES2B	Labour Laws
		21UCO53ES2C	Advertisement and Sales Promotion
	Self-Paced	21UCO53SP01C	Commerce for Competitive Examination
	GE	21UCO54EG01C	Personal Investment Planning
VI	DSE 3	21UCO63ES3A	Insurance Management
		21UCO63ES3B	Organisational Behaviour
	DSE 4	21UCO63ES4A	Financial Analytics
		21UCO63ES4B	HR Analytics
		21UCO63ES4C	Marketing Analytics
	SEC	21UCO64SE04A	Digital Banking
		21UCO64SE04B	Relationship Marketing
	GE	21UCO64EG02A	Rural Marketing
		21UCO64EG02B	Entrepreneurship Development
		21UCO64EG02C	Digital Marketing


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Programme: M.Com

Semester	Nature of Course	Course Code	Course Name
I	DSE-1	21PCO1ES01B	Digital Business and Marketing
	AEC	21PCO1AE01	Personal Financial Management
III	Core	21PCO3CC10	Behavioural Finance
	DSE-3	21PCO3ES03A	Goods and Services Tax
IV	Core	21PCO4CC11	Strategic Financial Management
	DSE-4	21PCO4ES04A	MSMEs and Entrepreneurship
		21PCO4ES04B	International Finance and Trade

Courses Renamed with modifications and Replacements

Programme: B.Com

Semester /Nature	Course Code	Course Named	Replaced courses
1 /Core	21UCO13CC02	Business Organisation and Management	1. Business Organisation 2. Business Management
1/ Allied	21UCO13AC01	Business Economics and Environment	1. Business Economics 2. Business Environment
2/ Core	21UCO23CC05	Tally Prime	Accounting Packages
3/ Core	21UCO33CC07	Business & Corporate Laws	1. Business Laws 2. Secretarial Practice
5/Core	21UCO53CC10	Cost Accounting	1. Fundamentals of Cost Accounting 2. Costing Methods and Techniques
5/ Core	21UCO53CC11	Auditing & Corporate Governance	1. Auditing
5/DSE2	21UCO53ES2C	DSE-2: Advertisement and Sales Promotion	Salesmanship and Personnel Selling
5 /GE	21UCO54EG01A	Computerised Accounting	1. Fundamentals of Accounting Packages
5 /GE	21UCO54EG01B	Basics of Excel	1. Business Application of Spreadsheet

Programme: M.Com

Semester/ Nature	Course Code	Course Named	Replaced courses
3/Core	21PCO3CC09	<i>Practicals: Advanced Computerised Accounting</i>	Software Lab for Advanced Computerised Accounting
4/Core	21PCO4CC11	Strategic Financial Management	Advanced Financial Management

	21PCO4CC12	Business Ethics and CSR	Business Ethics
	21PCO4CC14	Practicals: Business Analytics	Software Lab for Business Analytics
4/DSE 4	21PCO4ES04B	DSE-4: International Finance and Trade	Export and Import Management
	21PCO4ES04A	DSE-4: MSMEs and Entrepreneurship	Entrepreneurship Development

Courses Dropped

Programme: B.Com

1) Software Lab for Accounting Packages 2) Security Analysis 3) Information Technology 4) Computer Practical for Information Technology 5) Practical Advertising 6) Basic Accounting Practices 7) Business Correspondence

Programme: M.Com

1) Waste Management 2) Portfolio Management 3) Advertisement and Sales Promotion

All other courses were retained with modifications.

Newly Introduced Value-Added Courses:

1) Basics of Excel and 2) Research methods and SPSS

Programme: B.Com Honours ACCA:

Courses offered in the third Semester and fourth Semester for 2020 set:

Semester	Nature of Course	Course Code	Name of the Course
III	Core	20UCR330207	Financial Reporting – I**
		20UCR330208	Basics of Cost Accounting**
		20UCR330209	Business Analytics
		20UCR330210	Summer Internship
	Allied	20UCR330403	Marketing
IV	Core	20UCR430211	Financial Reporting – II**
		20UCR430212	Financial Management-I**
		20UCR430213	Fundamentals of Marketing Analytics
	Core Elective- I (WD)	20UCR430301A	Modern Banking Theory (OR)
		20UCR430301B	Research Methodology
	Allied	20UCR430404	Business Management
**ACCA Subjects			

The board gave its approval for the revised syllabus of B.Com, M.Com, Value Added Courses and Allied Courses. It also approved 3rd and 4th semester syllabus of B.Com Honours ACCA Programme along with revised course code for B.Com Honours ACCA.

Finally, the Head profusely thanked the external members for their constructive feedback and suggestions. The Head also placed on record his appreciation for the efforts of

all the internal members and the syllabus revision committee in a special way for the thorough revision of syllabus.

Suggestions and Action taken

Programme: B.Com

The following are the actions initiated by the Department of Commerce in connection with the suggestions and observation of the University Nominee and Subject Expert during the Board of Studies held on 18.05.2021:

1. As per the suggestion of the university nominee, all the 'Skill Enhancement Courses' offered by the department were upgraded with K5 cognitive level.
2. The concept of social media influence has been included in the course titled: SEC – 2: Marketing Skills following the insistence of the university nominee
3. Case Study Analysis is included in the course 'Auditing and Corporate Governance' as per the suggestion by the subject expert
4. As a response to the suggestion of the expert the course titled 'Accounting Software' is renamed as 'Tally Prime'.
5. GST Filing is changed as SEC offered to the students of Commerce Department
6. As suggested by the expert during the BoS, case study analysis has been included in the course 'Auditing and Corporate Governance'
7. Further, based on the observation by the university nominee 'recent trends and development' is included in all the 'Discipline Specific Electives'
8. The concept of 'Group Dynamics' was added in the course 'Organisational Behaviour' following the suggestion given by the subject expert
9. 'GST Filing', a course in semester – 6 has been shifted to the semester – 3 in order to offer the course for the Commerce students instead of the other department students.
10. The concept of 'social media marketing' has been included in the course GE-2: Digital marketing after the same suggested by the university nominee

Programme: M.Com

1. The course 'Research Methodology' was added with topics viz., 'Plagiarism and Code of Ethics' as suggested by the subject expert
2. The course entitled 'Advanced Financial Management' was replaced with 'Strategic Financial Management' in order to cover topics such as derivatives and its applications.


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DEPARTMENT OF COMMERCE

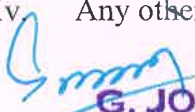
MINUTES OF THE BOARD OF STUDIES IN COMMERCE HELD ON 14.03.2020

The Board of Studies of the Department of Commerce is convened on 14th March 2020, The following members were present

S. No	Name	Signature
External Members		
1	Dr. Revathi, Associate Professor Department of Commerce, Periyar EVR College, Trichy. (University Nominee)	
2	Dr. V. Pugazhenth, Head & Associate Professor of Commerce, Raja Sharaboji College, Thanjavur. (Subject Expert)	
3	Mr. T. Alwin Charles HR Executive, Dalmia Cements, Ariyalur. (Industrial Expert)	
4	Ms. Suba Lakshmi, Dinamalar, Trichy. (Alumnus)	
Internal Members		
5	Dr. F. R. Alexander Pravin Durai, Head	
6	Dr. T. Joseph Rex	
7	Dr. K. Alex	
8	Dr. G. John	
9	Prof. D. Maria Antony	
10	Dr. V. Bastin Jerome	
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18	Dr. J. Vinoth Kumar	
19	Prof. Fasutina Susan Felix	
20	Prof. Kirubaharan	
21	Dr. L. Georgia	
22	Prof. Soundarya	
23	Prof. Denis Edward Fernando	
24	Dr. S. Jerome	
25	Dr. S. Arumugam	
26	Prof. Pavlraj	
27	Prof. Camilus	

After a silent prayer the Head welcomed all the members and introduced the experts, the agenda was taken one by one for discussion.


- i. B.Com Honours to be introduced from the academic year 2020-21 and approval of the syllabus
- ii. Value added courses to be approved by the board
- iii. Evaluation modalities for UG/PG
- iv. Any other matters.


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The B.Com Honors curriculum design was presented along with the first year syllabus.

BCOM Honours COURSE PATTERN-2020

Sem	Part		Code	Course Title	Hrs	Cr
I	I	Language	17UGT110001	General Tamil – 1/Hindi-1 / French-1/ Sanskrit-1	4	3
	II	English	17UGE120101	General English -1	5	3
	III	Core	20UCO130201	Financial Accounting	6	4
			20UCO130202	Corporate and Business Law-I	4	3
			20UCO130203	Organisation Management	4	3
	Allied	20UCO130401	Business Mathematics	5	4	
		NMC	17UCE140801	Communicative English	-	5
		Value Education	17UFC141001	Essentials of Ethics, Yoga & Stress Management	2	2
Total for Semester I					30	27
II	I	Language	17UGT210002/	General Tamil – 2 / Hindi-2 / French-2/ Sanskrit-2	4	3
	II	English	17UGE220102	General English -2	5	3
	III	Core	20UCO230204	Accounting Packages	5	4
			20UCO230205	Corporate and Business Law-II	4	3
			20UCO230206	Business Economics	5	3
		Allied	20UCO230402	Business Statistics	5	5
	IV	Value Education	17UFC241002	Fundamentals of Human Rights	2	2
	Total for Semester II					30
III	I	Language	17UGT310003	General Tamil – 3 / Hindi-3 / French-3/Sanskrit-3	4	3
	II	English	17UGE320103	General English -3	5	3
	III	Core	20UCO330207	Financial Reporting – I	5	3
			20UCO330208	Basics of Cost Accounting	5	3
			20UCO330209	Business Analytics	3	2
		20UCO330210	Summer Internship		2	
	Allied	20UCO330403	Marketing	4	4	
		Value Education	17UFC341003A	Professional Ethics-1: Social Ethics (OR)	2	2
			17UFC341003B	Professional Ethics-1: Religious Doctrine		
	NMC	17UCE340901	Environment Studies	2	2	
Total for Semester III					30	24
IV	I	Language	17UGT410004	General Tamil – 4 / Hindi-4 / French-4/ Sanskrit-4	4	3
	II	English	17UGE420104	General English -4	5	3
	III	Core	20UCO430208	Financial Reporting – II	4	3
			20UCO430209	Financial Management-I	4	3
			20UCO430210	Fundamentals of Marketing Analytics	3	2
		Core Elective(WD)	29UCO430301A	Modern Banking (OR)	4	4
			20UCO430301B	: Research Methodology		
	Allied	20UCO430404	Business Management	4	4	
	IV	Value Education	17UFC441004A	Professional Ethics-2: Social Ethics (OR)`	2	2
			17UFC441004B	Professional Ethics-2: Religious Doctrine		
Total for Semester IV					30	24
V	III	Core	20UCO530211	Financial Management-II	5	4
			20UCO530212	Audit and Assurance	4	3
			20UCO530213	Direct Taxation	5	3
			20UCO530214	Human Resource Management	4	3
			20UCO530215	Governance Risk & Security	3	2
			20UCO530216	Fundamentals of Financial Analytics	3	2
			20UCO530217	Project Report		2
		Elective	20UCO530302A	CE – II	4	4
	20UCO530302B		Security Analysis or Retail Management			
	IV	NMC	17USS540701	Soft Skills / NCC	2	2
Total for Semester V					30	25

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VI	III	Core	20UCO630218	Management Accounting	6	4
			20UCO630219	Financial Services	6	4
			20UCO630220	Performance Management	6	4
			20UCO630221	Goods and Services Tax	5	4
			20UCO630222	Fundamentals of HR Analytics	3	2
		Elective	20UCO630303A 20UCO630303B	CE – III (Within School) Economics for Finance OR Strategic Management	4	4
			Total for Semester VI			30 22
I-V			14UCW650801	Community Work (SHEPHERD) and Gender Studies		5
Total for all Semesters					180	150

The Head explained that the curriculum is strengthened with the help of ACCA and ISDC support and also stated that nine courses are incorporated in alignment with ACCA syllabus. He also stated that the primary focus of this course is to provide strong knowledge base in Accounting, Analytics and Taxation. Having observed the course pattern the university nominee appreciated the course structure. The Alumni representative suggested that more thrust could be given for seminars that may enable the student to strengthen their communicative skills. The head replied that the duration of classes are stretched with 6 hours from 9.30 AM to 3.30 PM and the 6th hour is meant for skill training. The floor approved the course pattern and the first year syllabus.

With regard to the Value added courses, the Head stated that the Department is offering a paper titled Accounting Software for Business Decisions which requires approval and the members appreciated the initiatives and approved the same. The Head also stated that an MoU is signed with Tally academy for offering Tally course that will provide certificate from Tally Academy and the name of such student's name will be added in the placement panel. The course will be offered to all the students of the college and to the students from other colleges. However, the decision is yet to be arrived at to make it compulsory to the commerce students.

Another value added course on Mass Media and Business Development with similar methodology was presented by the Director of Alaigal Media, A communication Institute by Salesian Fathers. He was invited as a special invitee to present the same. The members suggested that the unitization must be in alignment with the UGC directive with 5 units and it was approved by the floor.

Relating to change in the valuation pattern, the Head presented that the Internal question pattern is revisited and a new pattern is evolved by the members as follows,

Section A (MCQs)	9 * 1 = 09 marks
Section B (internal choice)	3 * 5 = 15 marks
Section C	3 * 12 = 36 marks
Total	60 Marks

The board approved the proposal and to incorporate the same from the ensuing end semester test onwards.

There was no further points for discussion, the Head thanked all the members and invited all for the working lunch arranged in the college canteen.


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Head, Department of Commerce