



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE (Autonomous)
Re-accredited with "A++" Grade by NAAC (3rd Cycle)
College with Potential for Excellence, Linguistic Minority Institution
Affiliated to University of Madras
Arumbakkam, Chennai - 600 106

Board of Studies -Academic Year 2023-24

Date:23.06.2023

Department of FINANCE AND TAXATION

Minutes of the Meeting

The Department of FINANCE AND TAXATION has conducted the Board of Studies meeting for the Academic year 2023 - 2024 on 23.06.2023 at 2 PM.

The meeting constituted the following members:

Sl. No	Name and Designation of the BOS Members	
1.	DR. R. PREMALATHA Assistant Professor & Head, Department of Finance and Taxation, DDGD Vaishnav College(Autonomous), Chennai-600106. Email: hod-ft@dgvaishnavcollege.edu.in Mobile:+91 84384 99170	Chairperson (HOD)
2.	Ms. P. AMRITHA Assistant Professor, Department of Commerce, Shrimathi Devkunvar Nanalal Bhatt Vaishnav College, Chrompet Chennai- 600044. Email: career.amritha@gmail.com Mobile: +91 99652 84594	University Nominee
3.	DR.S. HEMALATHA Associate Professor, Research Supervisor & Head, Department of Commerce, AMET University, Kanathur, Chennai -603112 Email: hemalatha@ametuniv.ac.in Mobile: +91 99624 28090	Subject Expert 1 ❖ (outside the Parent University)
4.	DR. R. ELAVARASAN Assistant Professor, Research Supervisor, &Head, Department of Commerce, Faculty of Science and Humanities, SRM Institute of Science and Technology, Kattankulathur-603203. Email : elaaphd@gmail.com Mobile: +91 96772 52679	Subject Expert 2 ❖ (outside the Parent University)

5.	PUNITH KUMAR ACCA, Co-Founder and CEO School of Excellence – Global Nungambakkam Chennai -600034 Email: punith@soeglobal.com Mobile: +91 73584 17138	Industry/Corporate Expert
6.	RASIGA Tax Analyst (IDT VAT) EY GDS LLP Block 3, DLF IT Park Manapakkam, Chennai 600089 Email : rasigasaravanan19@gmail.com Mobile: +9193605 83595	Alumni
7.	MS. R. SINDHU Assistant Professor, Department of Finance and Taxation, DDGD Vaishnav College(Autonomous), Chennai-600106. Email: sindhur@dgvaishnavcollege.edu.in Mobile: +9199401 69824	Senior Internal Faculty/ Experts for Special courses from outside Autonomous Colleges
8	Ms. N. POORNIMA Assistant Professor, Department of Maths with Computer Application, DDGD Vaishnav College(Autonomous), Chennai-600106. Email: Mobile:	Senior Internal Faculty/ Experts for Special courses from outside Autonomous Colleges

Internal Faculty Members:

1. DR. G. GNANSEKARAN
2. MR. M. SHANKAR

The Board Passed the Resolution to Incorporate the following modifications in the Syllabus effective from the Academic Year 2023-2024 onwards.

Semester 1: (Applicable for the Candidates Admitted from the Academic Year 2023-24)

A. Revision in Syllabus (Theory & Practical) – Mention Addition/Deletion of the Content with Justification* for the same.

It was proposed by the chairperson/ Head of the Department to change the name of the following courses as per the recommendation of TANSCHÉ

SEMESTER	COURSE NAME	REVISION	JUSTIFICATION	PERCENTAGE REVISED
I	Financial Accounting - I	<u>Inclusion:</u> Ind AS & AS, Insurance claims, Rectification of Errors & BRS, Depreciation, Single entry, Double entry and Statement of Affairs.	Updating the syllabus	80%

Introduction of New Courses- Mention the New Courses Introduced for the Semester, the Category under which Introduced (For Example: Employability, Skill Enhancement, Entrepreneurship, Open Elective, Extra disciplinary, etc.) with Justification*

SEMESTER	NEW COURSE INTRODUCED	CATEGORY
I	Economics for Finance	Employability & Skill development

C. Introduction of Value Added Courses- mention the Name of the Value Added Course, Number of Hours, credits, method of Assessment and the agency with whom MOU has been Signed for the same.

Name of the VAC	No of Hrs	Credits	Method of Assessment	Agency
Accounting Process and Latest Accounting Technology	40 hours	2	Practical and Written Examination	Infact Pro Trainers Pvt Ltd Chennai- 600015

D. Project /Internship/Field work/Industrial Visit - Mention the nature of Project/Internship/ Field work/Industrial Visit Number of Days, Credits, Method of Assessment, Distribution of Marks (CIA & ESE)

NIL

E. Revision in Syllabus and or introduction of New Courses for Allied Papers/Open elective/NME offered to Other Departments.

a. Revision in Syllabus -Mention the Name of the Course, departments to which offered,addition/deletion in Syllabus,credits with Jusification*.

NIL

b. Introduction of New Courses -Mention the Name of the Course, departments to which offered,credits with Jusification*.

NIL

F. Any other Changes (relating to ratio of distribution of marks between theory & Problems), Shifting of Courses between Semesters.

NIL

Semester 2: (Applicable for the Candidates Admitted from the Academic Year 2023-24)

A. Revision in Syllabus (Theory & Practical) – Mention Addition/Deletion of the Content with Justification* for the same.

SEMESTER	COURSE NAME	REVISION/DELETION	JUSTIFICATION	PERCENTAGE
II	Financial Accounting II	Deletion – Consignment & Joint Venture	Content is out-dated	20%
II	IFRS	Inclusion: Accounting for Revenue added, IAS2, IAS 40 Deletion – IFRS 1, IFRS 8, IAS 10 and IAS 24,	Not relevant at this level	20%

B. Introduction of New Courses- Mention the New Courses Introduced for the Semester, the Category under which Introduced (For Example: Employability, Skill Enhancement, Entrepreneurship, Open Elective, Extra disciplinary, etc.) with Justification*

NIL

C. Introduction of Value Added Courses- mention the Name of the Value Added Course, Number of Hours, credits, method of Assessment and the agency with whom MOU has been Signed for the same.

NIL

D. Project /Internship/Field work/Industrial Visit - Mention the nature of Project/Internship/ Field work/Industrial Visit Number of Days, Credits, Method of Assessment, Distribution of Marks (CIA & ESE)

NIL

E. Revision in Syllabus and or introduction of New Courses for Allied Papers/Open elective/NME offered to Other Departments.

a. Revision in Syllabus -Mention the Name of the Course, departments to which offered, addition/deletion in Syllabus, credits with Jusification*.

NIL

b. Introduction of New Courses -Mention the Name of the Course, departments to which offered, credits with Jusification*.

NIL

F. Any other Changes (relating to ratio of distribution of marks between theory & Problems), Shifting of Courses between Semesters.

NIL

Semester 3: (Applicable for the Candidates Admitted from the Academic Year 2023-24)

A. Revision in Syllabus (Theory & Practical) – Mention Addition/Deletion of the Content with Justification* for the same.

SEMESTER	COURSE NAME	REVISION	JUSTIFICATION	PERCENTAGE
III	Corporate Accounting – I	Deletion – Corporate restructuring	To implement the TANSICHE syllabus	20%
III	Business Law and Ethics	Revised- Unit V – Inclusion of Ethics	Deletion of Company Law and ethics has been included.	40%

B. Introduction of New Courses- Mention the New Courses Introduced for the Semester, the Category under which Introduced (For Example: Employability, Skill Enhancement, Entrepreneurship, Open Elective, Extra disciplinary, etc.) with Justification*

SEMESTER	NEW COURSE INTRODUCED	CATEGORY
III	Principles of Financial Management	Employability, Entrepreneurship & Skill development

C. Introduction of Value Added Courses- mention the Name of the Value Added Course, Number of Hours, credits, method of Assessment and the agency with whom MOU has been Signed for the same.

NIL

D. Project /Internship/Field work/Industrial Visit - Mention the nature of Project/Internship/ Field work/Industrial Visit Number of Days, Credits, Method of Assessment, Distribution of Marks (CIA & ESE)

NIL

E. Revision in Syllabus and or introduction of New Courses for Allied Papers/Open elective/NME offered to Other Departments.

a. Revision in Syllabus -Mention the Name of the Course, departments to which offered,addition/deletion in Syllabus,credits with Jusification*.

NIL

b. Introduction of New Courses -Mention the Name of the Course, departments to which offered,credits with Jusification*.

NIL

Any other Changes (relating to ratio of distribution of marks between theory & Problems), Shifting of Courses between Semesters.

Core XVI – Financial Management has been replaced with Principles of Financial Management with the ratio of 80:20 problem and theory respectively

Semester 4: (Applicable for the Candidates Admitted from the Academic Year 2023-24)

A. Revision in Syllabus (Theory & Practical) – Mention Addition/Deletion of the Content with Justification* for the same.

SEMESTER	COURSE NAME	REVISION	JUSTIFICATION	PERCENTAGE
IV	Audit & Assurance	<u>Inclusion:</u> Standards on Auditing, Company auditors - appointment, removal, Audit of items in the financial statement	According to the TANSCHÉ syllabus	60%

B. Introduction of New Courses- Mention the New Courses Introduced for the Semester, the Category under which Introduced (For Example: Employability, Skill Enhancement, Entrepreneurship, Open Elective, Extra disciplinary, etc.) with Justification*

SEMESTER	NEW COURSE INTRODUCED	CATEGORY
IV	Company Law	Employability, Entrepreneurship & Skill development
IV	Principles of Marketing	Employability, Entrepreneurship & Skill development
IV	Corporate Accounting – II	Employability, Entrepreneurship & Skill development

C. Introduction of Value Added Courses- mention the Name of the Value Added Course, Number of Hours, credits, method of Assessment and the agency with whom MOU has been Signed for the same.

NIL

C. Project /Internship/Field work/Industrial Visit - Mention the nature of Project/Internship/ Field work/Industrial Visit Number of Days, Credits, Method of Assessment, Distribution of Marks (CIA & ESE)

Nature of project	No of Days	Credits
Internship	2 weeks	2

E. Revision in Syllabus and or introduction of New Courses for Allied Papers/Open elective/NME offered to Other Departments.

a. Revision in Syllabus -Mention the Name of the Course, departments to which offered, addition/deletion in Syllabus, credits with Jusification*.

NIL

b. Introduction of New Courses -Mention the Name of the Course, departments to which offered, credits with Jusification*.

NIL

F. Any other Changes (relating to ratio of distribution of marks between theory & Problems), Shifting of Courses between Semesters.

NIL

Semester 5: (Applicable for the Candidates Admitted from the Academic Year 2023-24)

A. Revision in Syllabus (Theory & Practical) – Mention Addition/Deletion of the Content with Jusification* for the same.

SEMESTER	COURSE NAME	REVISION	JUSTIFICATION	PERCENTAGE
V	Management Accounting	<u>Inclusion:</u> Ratio Analysis, Cash flow statement, Budget & Budgetary control Marginal costing	To implement the TANSICHE syllabus	80%
V	Income Tax Law & Practise	<u>Inclusion:</u> Central Board of Direct Tax.	To implement the TANSICHE syllabus	20%

(Applicable for the Candidates Admitted from the Academic Year 2021-2022)

1. Core Paper XVI – Financial Management has been replaced with Principles of Financial Management to adopt TANSICHE Syllabus.

B. Introduction of New Courses- Mention the New Courses Introduced for the Semester, the Category under which Introduced (For Example: Employability, Skill Enhancement, Entrepreneurship, Open Elective, Extra disciplinary, etc.) with Jusification*

SEMESTER	NEW COURSE INTRODUCED	CATEGORY
V	Entrepreneurial Development	Entrepreneurship

(Applicable for the Candidates Admitted from the Academic Year 2021-2022)

1. Elective – II – Introduction to Insurance and Risk Management has been offered as an open elective course to the students of Department of Accounting & Finance and Marketing Management to enhance the financial skills.

C. Introduction of Value Added Courses- mention the Name of the Value Added Course, Number of Hours, credits, method of Assessment and the agency with whom MOU has been Signed for the same.

D. Project / Internship / Field work / Industrial Visit - Mention the nature of Project / Internship / Field work / Industrial Visit Number of Days, Credits, Method of Assessment, Distribution of Marks (CIA & ESE)

NIL

E. Revision in Syllabus and or introduction of New Courses for Allied Papers / Open elective / NME offered to Other Departments.

a. Revision in Syllabus - Mention the Name of the Course, departments to which offered, addition / deletion in Syllabus, credits with Jusification*.

NIL

b. Introduction of New Courses - Mention the Name of the Course, departments to which offered, credits with Jusification*.

Name of the course	Departments to which it is offered	Justification	Credits
<u>Open Elective:</u> Introduction to Insurance and Risk Management	1. Department of B. Com (Accounting & Finance) 2. Department of B. Com (Marketing & Management)	New Course have been offered	5

F. Any other Changes (relating to ratio of distribution of marks between theory & Problems), Shifting of Courses between Semesters.

NIL

Semester 6: (Applicable for the Candidates Admitted from the Academic Year 2023-24)

A. Revision in Syllabus (Theory & Practical) – Mention Addition / Deletion of the Content with Jusification* for the same.

SEMESTER	COURSE NAME	REVISION	JUSTIFICATION	PERCENTAGE
VI	Cost Accounting	Inclusion: Job, Contract, Batch, Process & Service costing	To implement the TANSICHE syllabus	20%
VI	GST & Customs law	Inclusion: Practical Problems have been included in unit 2 and 3	To implement the TANSICHE syllabus	20%
VI	Banking & Financial services	Inclusion: Merchant banking & Mutual funds	According to the TANSICHE syllabus	40%

(Applicable for the Candidates Admitted from the Academic Year 2021-2022)

Core Paper XVIII - GST & Customs Law has been revised to the extent of 20% to adopt TANSCHIE Syllabus.

B. Introduction of New Courses- Mention the New Courses Introduced for the Semester, the Category under which Introduced (For Example: Employability, Skill Enhancement, Entrepreneurship, Open Elective, Extra disciplinary, etc.) with Justification*

SEMESTER	NEW COURSE INTRODUCED	CATEGORY
VI	Income Tax, Law, theory & Practices - II	Employability
VI	Banking & Financial services	Employability & Entrepreneurship

C. Introduction of Value Added Courses- mention the Name of the Value Added Course, Number of Hours, credits, method of Assessment and the agency with whom MOU has been Signed for the same.

NIL

D. Project /Internship/Field work/Industrial Visit - Mention the nature of Project/Internship/ Field work/Industrial Visit Number of Days, Credits, Method of Assessment, Distribution of Marks (CIA & ESE)

Nature of project	No of Days	Credits	Method of Assessment	Distribution of marks
Project work	2 weeks	5	Viva Voce & Project Report preparation	50 marks- project report 50 marks - Viva Voce

E. Revision in Syllabus and or introduction of New Courses for Allied Papers/Open elective/NME offered to Other Departments.

a. Revision in Syllabus -Mention the Name of the Course, departments to which offered, addition/deletion in Syllabus, credits with Jusification*.

Nil

b. Introduction of New Courses -Mention the Name of the Course, departments to which offered, credits with Jusification*.

NIL

F. Any other Changes (relating to ratio of distribution of marks between theory & Problems), Shifting of Courses between Semesters.

NIL

Formula to Calculate Percentage of Revision:

No. of Units in which Syllabus Revision has been incorporated in all courses
of the Programme

Total No. of Units in all Courses of the Programme

x 100

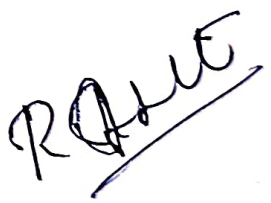
64

x 100 = 53.33%

120

Please Note:

- **For New Courses Introduced –No. of Units in which Syllabus revision has been incorporated can be counted as 5.**
- * **Justification can be in the form of Feedback received from Stakeholders.**
- **For Semesters in which no Change has been carried out it may be mentioned as NIL**
- ❖ **Deemed Universities can be considered**

Sl. No	Name and Designation	BOS Members	Signature
1.	DR. R. PREMALATHA Assistant Professor and Head Department of Finance and Taxation, DDGD Vaishnav College(Autonomous), Chennai-600106. Email:hod-ft@dgvaishnavcollege.edu.in Mobile:+918438499170.	Chairperson (HOD)	

2.	<p>Ms. P. AMRITHA Assistant Professor, Department of Commerce, Shrimathi Devkunvar Nanalal Bhatt Vaishnav College, Chrompet, Chennai- 600044 Email:career.amirtha@gmail.com Mobile: +9965284594</p>	University Nominee	<p><i>P.Am</i> P. AMIRTHA, M.Com., M.Phil., MBA Assistant Professor PG Department of Accounting & Finance S.D.N.B Vaishnav College for Women Chrompet, Chennai-600 044</p>
3.	<p>DR.S. HEMALATHA Associate Professor, Research Supervisor and Head, Department of Commerce, AMET University Kanathur, Chennai -603112 Email:hemalatha@ametuniv.ac.in Mobile: +919962428090</p>	Subject Expert 1 (outside from the parent University)	<p><i>S. Hemalatha</i></p>
4.	<p>DR. R. ELAVARASAN Assistant Professor & Research Supervisor, Department of Commerce, Faculty of Science and Humanities SRMIST, Kattankulathur -603203. Email : elaaphd@gmail.com Mobile: +919677252679</p>	Subject Expert 2 (outside from the parent University)	<p><i>R. Elavarasan</i></p>
5.	<p>MR.PUNITH KUMAR ACCA, Co-Founder and CEO School of Excellence – Global Nungambakkam Chennai -600034 Email:punith@soeglobal.com Mobile: +7358417138</p>	Industry/Corporate Expert	<p><i>Punith Kumar</i></p>
6.	<p>MS. S. RASIGA Tax Analyst (IDT VAT) EY GDS LLP, Block 3, DLF IT Park, Manapakkam, Chennai 600089 Email:rasigasaravanan19@gmail.com Mobile: +919360583595</p>	Alumni	<p><i>S. Rasiga</i></p>
7.	<p>MS. R. SINDHU Assistant Professor, Department of Finance and Taxation, DDGD Vaishnav College (Autonomous), Chennai. Email:sindhur@dgvaishnavcollege.edu.in Mobile: +919940169824</p>	Senior Internal Faculty/ Experts for Special courses from outside Autonomous Colleges	