



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 B.COM MARKETING MANAGEMENT

PROGRAMME CODE - 63

Minutes of the Meeting

The Department of B.COM MARKETING MANAGEMENT has conducted the Board of Studies meeting for the Academic year 2023 - 2024 on 23.06.2023 at 3:00 pm

The meeting constituted the following members:

Sl. No	Name and Designation of the BOS Members	
1.	Ms.V.Gayathri Head of the Department and Assistant Professor Department of B.Com Marketing Management DDGD Vaishnav College	Chairperson (HOD)
2.	Ms.P. AMRITHA M.Com.,M.Phil.,MBA Assistant Professor PG Department of Accounting And Finance SDNB Vaishnav College for Women Chrompet, Chennai – 600 044	University Nominee
3.	Dr. Anand Shankar Raja.M Assistant Professor School of Commerce Kumaraguru College of Liberal Arts and Science Coimbatore, Tamilnadu. Mobile - 96592 91000.	Subject Expert 1 ❖ (outside the Parent University)
4.	Dr. P. Suseela Associate Professor Department of Commerce SRM Institute of Science and Technology Ramapuram , Chennai , Tamil Nadu Mobile 94437 74678	Subject Expert 2 ❖ (outside the Parent University)
5.	Mr.Ganesh Ramamurthy Marketing Head Aorta Digital Services Chennai – Tamilnadu. Mobile-9994552922	Industry/Corporate Expert
6.	Mr. Abishek Sriram Head of Sales and Marketing Plugeasy Technologies Private Ltd Chennai , Tamilnadu	Alumni
7.	Mr. S. Ashok Assistant Professor Department of Marketing Management DDGD Vaishnav College Chennai , Tamilnadu	Senior Internal Faculty

Internal Faculty Members:

1. Ms.V.Gayathri - HOD
- 2.Ms.D.Yamuna - Assistant Professor
3. Mr.S.Ashok - Assistant Professor
- 4.Ms.R.Shalini - Assistant Professor
- 5.Ms.J.Divya - Assistant Professor
- 6.Dr.B.Aishwarya - Assistant Professor
- 7.Ms.V.Prienka - Assistant Professor
- 8.Mr. G. Ananth Reddy - Assistant Professor
- 9.Mr.S. Santosh Kumar - Assistant Professor

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 2023-2024)

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

1. Core Paper I – Financial Accounting – 1 (For the Batch 2023 -2024)

ADDITIONS:

Unit I : Accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies.

Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim.

UNIT- II : Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit].

Bank Reconciliation Statement – Need and purpose – causes of disagreement between bank statement and bank book [bank column of cash book] – steps and preparation of Bank Reconciliation Statement.

UNIT- III : Methods of depreciation [Theory]

UNIT- IV : Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order]

Introduction to AS 9- Revenue recognition

UNIT- V : Royalty accounts - Meaning –Minimum Rent, Short workings - Accounting treatment in the books of Lessor & Lessee- Effect of strike,

Introduction to AS 19- Accounting for lease.

DELETIONS:

Sinking fund method

Preparation- of Receipts and payments Accounts-Distinction between Revenue and Capital items- Income Expenditure Account and Balance sheet of Non- Trading Organizations.

Partnership Accounts – Admission of partner

Justification – The new concepts and accounting standards are introduced So that the curriculum is at par with the various professional courses.

2. Core Paper – II – Economics for Finance (For the Batch 2023 -2024)

The subject title has changed from Business economics to Economics for Finance for the batch

Addition

UNIT – I

Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation
Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost.

UNIT – II

Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method

UNIT – III

Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market; Equilibrium of the firm – Meaning, objectives of the firm, Total Cost Approach, Marginal Revenue – Marginal Cost Approach; price and output under

UNIT - 4 Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and challenges of National Income calculation.

UNIT – 5

Public Finance – Role of Government in economic system – Functional framework – Allocation, Redistribution and Stabilization function
Fiscal Policy: objectives, Automatic stabilizer Vs Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of Fiscal policy, Fiscal policy for long- run economic growth, Limitations of fiscal policy – Crowding effect

2023-2024.

DELETIONS:

UNIT – 1 Wealth, Welfare, Scarcity and Growth Views on Economics Scope and Importance of Managerial Economics, Economic approach, Circular flow of activity, Nature of the firm, Forms of organizations, Objectives of firms.

Unit – 3 Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus
Factors of Production: Law of Variable proportion – Laws of Returns to Scale –Costs of production - Producer's equilibrium – Economies of scale.

UNIT - 4

Oligopoly- collusion and cartels- Pricing - Pricing objectives and methods.

UNIT – 5

Technology and Employment – *Issues and Challenges

Justification - The new concepts are included as per the feedback received from the stakeholders.

3. Allied Paper -I- **BUSINESS COMMUNICATION (For the Batch 2023 -2024)**

Addition

Unit-I:

Importance of interpersonal skills, listing skills and emotional intelligence in workplace
Layout of business letter – structure of business letter – Date, Salutation, Subject, Body, complementary close, enclosures- Essentials of good business letters

UNIT – II

Trade enquiries and replies - quotations - Orders - Complaints and Settlement
Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.

UNIT – III

Internal Correspondence – circular, notices, note preparation, announcements, memo, press release
Communication before and after meeting – notice and agenda, minutes – Do's and Dont's while drafting minutes

UNIT – IV

Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].

UNIT – V

Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, social media communication – ethics and limitations

Deletions

Unit-I:

Overcoming communication barriers, Interactive Communication and the role of communication in the job of marketing & sales personnel

Unit-II:

** Types of Communication -Written - Oral - Face-to-face - Silence - Merits and limitations – modern methods of communication- E-Mail, Video Conferencing – *Social Corporate Networking. Business etiquette, Effective communication and convincing customers- Persuasive Communication & Handling Negativity; Presentations to Hostile Audience –Negotiating Skills.*

Unit-III:

Business Letters - Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Drafting of business letters - Enquiries and replies - Sales letters.

Unit-IV:

Market positioning in communication – Pillars of Marketing Communication [Mar.Com] – the Product, the benefit, the effect and the motivation – **Objectives of the Mar.Com Cycle*, marketing surveys- analysis and report writing (an Overview)

Unit-V:

Application of Communication Skills - Group Decision-Making - Presentation - Speeches – Customer Care/Customers Relations - Public Relations

Justification

The subject syllabus was restructured based the insights received during placement drive.

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*

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.

1. Basics of Photoshop - 40 Hours - 1 Credit.

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)

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*.

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

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

Semester 2: (Applicable for the Candidates Admitted from the Academic Year 2023-2024)

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

1. Core Paper III – FINANCIAL ACCOUNTING II (For the Batch 2023 -2024)

ADDITIONS:

Unit I – Final Accounts [Wholesale and Retail Price basis]

Investments Accounts [AS 13] – Classification of Investments – Carrying amount of investments – Profit / Loss on sale of Investments – Disclosure and Reporting

UNIT- II: Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account

UNIT- III: Instalment Sale [Theory only]

UNIT- IV: Admission of a Partner, Introduction to Limited liability partnership [Distinction from traditional partnership firm]

[Note: Students shall be examined only with comprehensive problems in Part B & Part C]

UNIT- V: Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners, Gradual realization of assets and Piece meal distribution.

[Note: Students shall be examined only with comprehensive problems in Part B & Part C]

DELETIONS:

Consignment Accounts-Meaning- features of consignment business- distinction between sale and consignment – accounting treatment in the books of consignor and consignee- Valuation of Inventories- Normal loss- Computation of different types of commission- account sales.

Joint venture accounts- Meaning-features of joint venture transactions-distinction between joint venture and partnership – methods of maintaining joint venture accounts.

Justification – The concepts are introduced So that the curriculum is at par with the various professional courses and also based on the feedback received from students and certain topics are deleted.

2. Core Paper IV– Marketing Management – For the Batch 2023 -2024.

Additions**Unit – I:**

Ethical Approach to Market Opportunities - PEST Analysis- Case Study of Disney

Unit – II:

STP Approach - Diffusion of Innovation (DOI) Theory— Porter's Five Forces models- Case Study of L'Oréal, Paper Boat, WeChat , United Colors of Benetton.

Unit – III:

Post purchase Marketing-Case Study of Uber, Priceline, Muji, Louis Vuitton

Unit – IV:

Case Study of Uniqlo, Zara

Unit – V:

SWOT analysis- Case Study of IKEA, Starbucks, Ben & Jerry

Justification: Various topics and case studies are included so as to upskill practical knowledge among the students with the real time examples.

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*

Allied - II - Principles of Management – Skill Enhancement (For the Batch 2023 -2024)

Justification - Management theories are important in every work place and helps in improving leadership qualities.

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)

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*.

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

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

Semester 3: (Applicable for the Candidates Admitted from the Academic Year 2023-2024)

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

1. Core – V – Corporate Accounting - 1 (For the Batch 2023 -2024)

Additions:

UNIT – I

[IPO/ Lump sum payment] – Accounting for Bonus issue, Stock Purchase Scheme, Buy back of shares

UNIT – II

Sinking fund – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations - Conversion of debentures.

UNIT – IV

Computation of deferred tax, Computation and provisioning of profits for Corporate Social Responsibility, Disclosure requirements for CSR expenditure.

UNIT – V

Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]

DELETIONS:

UNIT – 5

Corporate Restructuring - Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) Advanced problems for Mergers and Amalgamations, (excluding inter-company holdings)

Justification : – The new concepts like CSR is introduced So that the curriculum is at par with the various professional courses.

2. Core Paper–VII- The title from Business Regulatory Framework changed to Business Law and Ethics and also Shifted the paper from semester 4 to semester 3 from allied to core paper. (For the Batch 2023 -2024)

Addition

Unit-1

Indian Contract Act 1872- Essential Elements of Contract – Offer – Acceptance – Consideration- Consent [Fraud, Misrepresentation & Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts

Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts

Deletion

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – *Delegation of authority – Personal liability of agent – Termination of agency, Sub agents and substituted agents.

Information Technology Act – Scope, Objectives, Electronic Contracting, electronic records and digital signatures, **cyber offences*, legality of e-marketing.
Overview of The Competition Act- 2002, Consumer Protection Act- 1986, Food Safety and Standards Act- 2006

Justification:

The topics are added so that the students stay updated about the legal aspects of business.

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*

1. Allied – III Banking and Financial Services - Employability. (For the Batch 2023 -2024)

Justification – To help the students to open up avenues to work in banking and various financial sectors.

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)

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*.

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

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

Semester 4: (Applicable for the Candidates Admitted from the Academic Year - 2023-2024)

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

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*

1. Core - IX – Corporate Accounting – II - Employability Skill (For the Batch 2023 -2024)

Justification - The new concepts are introduced So that the curriculum is at par with the various professional courses.

2. Allied – IV - Company Law - Employability Skill (For the Batch 2023 -2024)

Justification - Based on the recent amendments in the company law subject is introduced for the students to uphold their professional career.

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.

1. Digital Marketing - 60 Hours - 2 Credits

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)

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*.

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

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

Semester 5: (Applicable for the Candidates Admitted from the Academic Year 2023 -2024)

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

1. Core Paper XIV- ENTREPRENEURIAL DEVELOPMENT (For the Batch 2023 -2024)

ADDITIONS:

Unit I – Start-ups- Difference between start up and Small business- Perfect time for start-up.
UNIT- II : Components of ideal business plan & Evaluation– Setting up of management team
Incubation centres – Meaning, Role & Importance. - Tools of Appraisal

UNIT- III : Entrepreneurial Development Agencies – Ministry of skill development and entrepreneurship [MSDE]- National Council for Vocational Education & Training [NCVET], National Skill Development Corporation [NSDC],x– Entrepreneurial Development Institute [EDI], National Institute of Entrepreneurship & Small Business Development [NIESBUD] Indian Institute of Entrepreneurship [IIE], Sector Skills Council [SSC], Overview of other Central and State agencies.

Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support [MUDRA Schemes – Shishu, Kishore, Tarun, Small equity bank, Industrial Associations]

UNIT- IV : Incentives & Schemes

Short Term Training Schemes/Initiatives- Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Pradhan Mantri Kaushal Kendras (PMKK), Jan Shikshan Sansthan (JSS), Capacity Building Scheme- Udaan - School Initiatives and Higher Education India-International Skill Centres (IISCs), Pre-Departure Orientation Training (PDOT),

Long Term Training Schemes/Initiatives- Craftsmen Training Scheme (CTS), Crafts Instructor Training Scheme (CITS), Advanced Vocational training scheme [AVTS], Vocational training scheme for Women, STRIVE, SANKALP, Skill Loan Scheme, National Entrepreneurship Awards [NEA]

UNIT- V :

Types of Investors- Angel, Seed, Crowd, , Private equity funds- Identification of ideal funding method- Case study (Uber, Zomato, Practo, PayTM, Zerodha, Redbus, Urban Clap)

DELETIONS:

Difference between entrepreneurship and social entrepreneurship, Entrepreneurs in India- Conventional Entrepreneurship. rural entrepreneurship-relation rural and urban markets. Strategic Approaches: Niche Strategy- Networking- Geographic Concentration.

Institutional finance to entrepreneurs-commercial banks, development banks and autonomous organisations, Industrial development bank of India- Industrial Finance Corporation of India- Industrial investment bank of India- Small Industries Development Bank of India-Small Industrial Development Organisation

Entrepreneurial development programme- Role and Relevance-Role of government organisations-State Industrial Promotional corporation of India-Securities Industry Development corporation, Micro & Small Medium Enterprises (MSME)- Technical consultant organisations and Non-Governmental Organisations- Government scheme for entrepreneurship.

Justification:

The subject enriches the students with entrepreneurship skills which might help in starting their own business .

2. Core Paper XV – Management Accounting

The Subject title is changed from Accounting for decision making to Management Accounting. The subject is shifted from **VI Semester to V semester for the 2023-2024 batch.**

It is also implied for both the batches of 2021 and 2022 in the VI semester.

ADDITION

UNIT-III

Cash Flow Statement (As per AS 3) – Objectives and Importance – Calculation of Cash from Operations – Preparation of Cash flow statement [Operating, Investing and Financing activity] under Indirect method

UNIT-IV

Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total, Price and Usage] and Labour [Total, Rate and Efficiency] Variances ONLY

UNIT-V

Accept or Reject Order, Key Factory analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.

DELETION

Funds flow Statement – Schedule of changes in Working Capital Sources and applications of Funds Cash flow analysis as per AS – 3 (Operating, Investing and Financing Activities).

Justification:

It equips the students with valuable skill and knowledge that are highly sought after in the business world.

3. Core Paper XVI – Title Changed from Financial Management to Principles of Financial Management (For the Batch 2023 -2024)

It is also implied for both the batches of 2021 and 2022 in the V semester

ADDITION

UNIT-I

Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Leverage concept – computation of Financial, Operating and Combined leverage, EBIT – EPS Analysis [**Problems**]

UNIT-IV

Dividend Models (Walter's, Gordon's, Modigliani Miller Hypothesis only. [**Problems**])

DELETION

Unit IV:(Theory Only)

Cash and stock dividends – Capitalisation of dividend – Bonus and Rights Issue

Justification

The student should get knowledge on corporate finances budgeting and financial decision making.

3. Elective – C Retail Marketing

The subject is shifted from 4th semester to 5th Semester and offered as an elective **for the batch 2023-2024.**

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*

1. Elective – (A) Income tax Law and Practice-I- Employability, Skill Enhancement **(For the Batch 2023 -2024)**

Justification:

Taxation has the broad variety of career opportunities, the students can be employed in both government and private sectors.

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.

1. Quantitative Aptitude- 40 Hours- 1 Credit

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)

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*.

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

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

Semester 6: (Applicable for the Candidates Admitted from the Academic Year (mentioned below))

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

1. Core Paper XVII – Cost Accounting

This subject shifted from 5th Semester to 6th Semester for **2023-2024 batch.**

It is also implied for both the batches of 2021 and 2022 in the V semester.

<p>ADDITIONS:</p> <p>UNIT – 1 Overview of integrated and non-integrated accounts.</p> <p>UNIT 2 Bill of material, Purchase requisition, Material requisition note, stores record & Ledger- Purchase order- Goods received note- Bin card.</p> <p>UNIT – 5 Batch Costing- Computation of Economic Batch Quantity only Service Costing- Transport and Cinema theatre only.</p>
<p>DELETIONS:</p> <p>Nil</p>
<p>Justification:</p> <p>The new concepts are included, So that the curriculum is at par with the various CMA- professional courses.</p> <p>-</p>

2. Elective – B) Auditing and Assurance

This subject shifted from 5th Semester to **6th Semester for the batch 2023-2024 batch.**

It is also implied for both the batches of 2021 and 2022 in the V semester.

Additions**UNIT – I**

Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit.

Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic Audit-Corporate Governance audit- Social audit.

UNIT – II

Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.

UNIT – III

Removal/ Resignation of auditor – Remuneration - Auditors lien –Branch audit, Joint audit- CARO requirements

UNIT – V

SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors' report- An overview of Independent auditor's report and its presentation.

DELETIONS:**UNIT -1**

Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, *Relationship of auditing with other disciplines

UNIT – 2

Methods of obtaining audit evidence, Physical verification, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (SA 500 - 599)

UNIT – 3

Concept of Internal audit.

UNIT – 4 Audit sampling. - Types of sampling,

Justification:

There are few additions to the subject, so as to stay updated and get along with the professional courses.

3. Elective – C Consumer Behaviour

The subject is shifted from 3rd semester to 6th Semester and offered as an elective **for the batch 2023-2024**

ADDITIONS:

Unit-1 Contemporary Models of consumer behaviour -Engel-kollat-Blackwell Model- Hawkins Stern Impulse Buying Model-Black box model of consumer behaviour

DELETIONS: Nil

Justification : New models are added along with the traditional models.

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*

1. Elective – (A) Income Tax Law and Practice – II - Employability (**For the Batch 2023-2024**)

Justification:

Taxation has the broad variety of career opportunities, the students can be employed in both government and private sector.

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)

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 Justification*.

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

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

Percentage of revision carried out in the Syllabus for the Academic year 2023-2024 - 40 %

Sl. No	Name and Designation	BOS Members	Signature
1.	Ms.V. Gayathri Head of the Department and Assistant Professor Department of B. Com Marketing Management DDGD Vaishnav College	Chairperson (HOD)	
2.	Ms.P. Amritha M.Com.,M.Phil.,MBA Assistant Professor PG Department of Accounting and Finance SDNB Vaishnav College for Women Chrompet, Chennai – 600 044	University Nominee	
3.	Dr. Anand Shankar Raja.M Assistant Professor School of Commerce Kumaraguru College of Liberal Arts and Science Coimbatore, Tamilnadu. Mobile - 96592 91000.	Subject Expert 1 (outside from the parent University)	
4.	Dr. P. Suseela Associate Professor Department of Commerce SRM Institute of Science and Technology Ramapuram , Chennai , Tamil Nadu Mobile 94443 774678	Subject Expert 2 (outside from the parent University)	
5.	Ganesh Ramamurthy Marketing Head Aorta Digital Services Chennai – Tamilnadu.	Industry/Corporate Expert	
6.	Mr. Abishek Sriram Head of Sales and Marketing Plugeasy Technologies Private Ltd Chennai , Tamilnadu	Alumni	
7.	Mr. S. Ashok Assistant Professor Department of Marketing Management DDGD Vaishnav College Chennai , Tamilnadu	Senior Internal Faculty	
8	Ms.D.Yamuna	Internal Faculty	
9	Ms.R.Shalini	Internal Faculty	
10	Ms.J.Divya	Internal Faculty	
11	Dr.B.Aishwarya	Internal Faculty	

BOS Chairperson

Academic Council-

Principal

Member Secretary