

SRR & CVR Government Degree College

An Autonomous & ISO 9001: 2015 Certified Institution:: Ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019

NAAC accredited Institution with grade B+ with C.G.P.A 2.6 during March, 2017

Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

Report on 2nd Board of Studies Meeting for PG Programmes of the Department for AY-2021-

22

The 2nd meeting of the Board of Studies in PG Programmes of Commerce was convened on 4th December, 2021 at 11.00 A.M. in Department of Commerce (Room No. 204), under Chairmanship of Dr.M.Syam Babu, the In- Charge of the Department (M.Com), SRR & CVR Govt. Degree College (Autonomous), Vijayawada - 520004 for the Academic year 2021-22. The composition of Board of Studies is as follows:

Composition of the BoS of M.Com as Per UGC Guidelines

S.No	Category	Designation in BoS	Name of the person	Remarks
1.	Chairman	The Board of Studies for M.Com Programme	Dr.M.Syam Babu Lecturer in Commerce	Nominated with the Proceedings from the principal vide Rc.No. PG-A/4/BoS/2021-22 Dated: 15/11/2021
2.	University Representative	Member	Dr. R Padmaja Assistant Professor (Senior Scale), Department of Business Management, Krishna University, Machilipatnam.	Nominated with the Proceedings of the Vice-chancellor, Krishna University, MTM, vide KrU/Affil/SRR & CVR Govt.Deg. Vij/BoS/2020-21 dated 08/01/2021
3.	In- Charge of the Department	Member	Smt.G.Karuna Sri Lecturer-in-charge	As per UGC Guidelines
4.	Subject Expect	Member	Dr. P.Shanmukha Rao Lecturer in Commerce Department of Commerce Govt. College (A), Rajamahendravaram	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.
5.	Subject Expect	Member	Dr.K. Lakshmana Rao Lecturer-in-charge Department of Commerce P.R. Govt. College (A), Kakinada., East Godavari Dt	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.
6.	Industry Representative	Member	Sri.S.Amaleswara Rao Head- Accounts & Finance AP Region,	Nominated with the Proceedings from the principal vide RC.No:

			Optival Health Solutions Pvt.Ltd	SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.
7.	Faculty of the Department	Member	Dr. K. Naveena Lecturer in Commerce	As per UGC Guidelines
8.	Faculty of the Department	Member	Dr. K. Sudhakara Rao Lecturer in Commerce	As per UGC Guidelines
9.	Faculty of the Department	Member	Smt.E. Sunitha Lecturer in Commerce	As per UGC Guidelines
10.	Faculty of the Department	Member	Dr. C. Bramhaiah Lecturer in Commerce	As per UGC Guidelines
11.	Faculty of the Department	Member	Smt. KSG Sucharitha Lecturer in Commerce	As per UGC Guidelines
12.	Faculty of the Department	Member	Sri.B. Ramakrishna Lecturer in Commerce	As per UGC Guidelines
13.	Faculty of the Department	Member	Smt.Ch. Lakshmi Bharathi Lecturer in Commerce	As per UGC Guidelines
14.	Faculty of the Department	Member	Smt. T.Deepthi Lecturer in Commerce	As per UGC Guidelines
15.	Faculty of the Department	Member	Dr. D.Ch. Appa Rao Lecturer in Commerce	As per UGC Guidelines
16.	Faculty of the Department	Member	Smt. J Santhi Bai Lecturer in Commerce	As per UGC Guidelines
17.	Faculty of the Department	Member	Smt.K. Sneha Latha Guest Lecturer in Commerce	As per UGC Guidelines
18.	Faculty of the Department	Member	Smt. T. Gayatri Devi Guest Lecturer in Commerce	As per UGC Guidelines
19.	Faculty of the Department	Member	Smt. R Prasanthi Lecturer in Commerce	As per UGC Guidelines
20.	Alumni	Member	Mr. M Pavan Sai M.Com., CA IPCC	Nominated with the Proceedings from the principal vide RC.No: SRR-SPGS-Com/2M/BoS-2020-21 dated:15/11/2021.

PREFACE

SRR & CVR Govt. Degree College (Autonomous), Vijayawada, is one of the prestigious educational institutions, located in a historically important place like Vijayawada in Krishna District, Andhra Pradesh. Vijayawada is a place of historical and cultural significance and importance. In the same way SRR & CVR Govt. Degree College, has also acquired its significance and prominence in and around Vijayawada by moulding the lives of many students to become great personalities. This college is named after late Sri Raja Rangayyappa Rao and late Sri Chundurur Venkata Reddy, who have been great and noble donors of the city Vijayawada, by whose generosity the college has reached and attained such and this elevated status by way of shaping the lives of many generations of students making them worthy citizens of the country. This college has acquired great standards academically by the contributions of great teachers as well because in the history of any educational institution its teachers play a vital role. The college was established in 1937. It offers 29 undergraduate and 11 post graduate academic programmes with 86 regular faculty members. The college has total strength of around 2,800 students. which includes 1550 boys and 650 girl students at present. The institution was accredited with grade B+ with C.G.P.A 2.6 during March, 2017 by NAAC and got ISO 9001: 2015 certificate during 2019. The college was ranked by NIRF in 101-150 band at NIRF-2020 & 151-200 band in NIRF 2019.

The Department of Commerce is the oldest Department in the college. The Department offers four B.Com programmes, BBA programme, B.Voc in Logistics Management and M.Com (General; Accounts & Taxation) programmes. The department has continually been striving for excellence in teaching and research. The curriculum of the department is upto mark of financial market expectations. CBCS has been implemented for B.Com, BBA and B.Voc., M.Com (General) and M.Com (Accounts & Taxation) programmes. The department has its own computer lab with 40 computer systems with well networked with 24x7 internet facility. The department is ready to incorporate the changes in Financial & Business models in the Industry. The department is framing the curriculum on Learning Outcomes-based Framework to enrich knowledge in the area of Commerce and Finance. The pedagogy of the department is on par with vision of National Education Policy- 2020.

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Machavaram, Vijayawada, Krishna District, AP-520 004

Department of Commerce

2nd BOARD OF STUDIES MEETING FOR M.COM PROGRAMME

AGENDA

ACADEMIC YEAR: 2021-22

The 2nd meeting of the Board of Studies in PG Programmes of Commerce was convened on 4th December, 2021 at 11.00 a.m. in Department of Commerce (Room No. 204), under Chairmanship of Dr.M.Syam Babu, the In-Charge of the department (M.Com) with the following agenda:

Agenda:

1. To consider and approve the Action Taken Report on the on the resolutions made in 1st Board of Studies Meeting held on 8th March 2021;
2. To consider and approve Programme Structure of M.Com (General) (Programme Code :1401) and M.Com (Accounts & Taxation) (Programme Code: 1402) for the admitted batch - 2020-21 & 2021- 22;
3. To consider and approve M.Com (General) (Programme Code :1401) Syllabi for Courses in all Semesters (I, II, III & IV) under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
4. To consider and approve M.Com (Accounts & Taxation) (Programme Code: 1402) Syllabi for Courses in all Semesters (I, II, III & IV) under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22;
5. To consider and approve to include “Accounting for Agriculture” course as fourth elective course under Generic Elective Courses with 2 credits in Third Semester;
6. To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE;
7. To consider and approve the list of Question paper setters and examiners;
8. To consider and approve the Departmental Activities Calendar;
9. To consider and approve Executive Development Programs to be offered;

10. To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum;
11. Any other with the permission of the chair.

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Department of Commerce

**2nd BOARD OF STUDIES MEETING FOR M.COM PROGRAMME
CONDUCTED ON 4th DECEMBER, 2021**

MINUTES

ACADEMIC YEAR: 2021-22

The Minutes of 2nd Board of Studies meeting in M.Com which was convened on 4th December, 2021 at 11.00 a.m. in Department of Commerce (Room No. 204), under Chairmanship of Dr.M.Syam Babu,, the In- Charge of the department (M.Com) is as follows:

Minutes and Resolutions of Board of Studies Meeting

Agenda 1: *To consider and approve the Action Taken Report on the on the resolutions made in 1st Board of Studies Meeting held on 8th March 2021.*

Proposal: Dr.M.Syam Babu, the In- Charge of the department (M.Com) welcomed the members of BoS and initiated discussion on agenda points. He proposed to accept the deviations in implementation of two resolutions out of nine resolutions taken in 1st Board of Studies Meeting held on 8th March 2021.

Discussion: The University Representative, Dr. R Padmaja enquired above the conduct of examinations during covid- 19 second wave and mode of conduct of online examinations. Dr.M.Syam Babu explained the procedure adopted to conduct of online examinations for 1st Semester students and methodology adopted for the evaluation. All the members felt happy on the mode and methodology.

Resolution 1: It is resolved to approve the Action Taken Report on the on the resolutions made in 1st Board of Studies Meeting held on 8th March 2021.

Note: The detailed ATR is placed from the page no: ____to page no: ____.

Agenda 2: *To consider and approve Programme Structure of M.Com (General) (Programme Code :1401) and M.Com (Accounts & Taxation) (Programme Code: 1402) for the admitted batch - 2020-21 & 2021-22.*

Proposal: Dr.M.Syam Babu, Chairman of M.Com, BoS proposed 108 credits two years M.Com (General) Programme with proprogramme code of 1401 and 108

credits two years M.Com (Accounts & Taxation) with Programme Code of 1402. The two years programmes are splitted into 4 semesters on par with Parent University Guidelines.

Discussion: The University Representative, Dr. R Padmaja enquired above the changes made in the course titles, credits of courses, and framework of the courses. Then Dr.M.Syam Babu brings the course title changes in three courses for first and second semesters which were approved in last BoS. For semesters three and four, there is no change in title of courses, but one more Generic Elective Courses with 2 credits is planned to introduce in Third Semester.

Resolution 2: It is resolved to approve the Programme Structure of M.Com (General) (Programme Code: 1401) and M.Com (Accounts & Taxation) (Programme Code: 1402) from the Academic year 2020-21 & 2021-22.

Note: The detailed Programme Structure of M.Com is placed from the page no: ___to page no:___.

Agenda 3: *To consider and approve M.Com (General) (Programme Code :1401) Syllabi for Courses all Semesters (I, II, III and IV) under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22.*

Proposal: The proposed syllabi for the courses in all four Semesters for M.Com (General) is placed before the participants for approval.

Discussion: Madam Dr. R Padmaja, the University Representative, Dr. P.Shanmukha Rao, and Dr.K. Lakshmana Rao, the subject experts enquired the level of changes made in courses. The faculty members assured the syllabi in each course is modified more than 20% in third and fourth semesters and for first and second semesters the AY: 2020-21 approved syllabi will continue for AY 2021-22. They explained the changes made in the courses and rationality behind the assigning number of teaching hours per each Unit in the courses. They also explained mapped **study material/ Case study based teaching pedagogy** and assured the syllabi had been prepared with Learning Outcomes-based Framework to reach programme specific outcomes and overall programme outcomes of the institution. The chairman of BoS explained that the **“Enriched Module”** is added for each course which will enrich the knowledge and concepts in that particular area. The learners can utilize this opportunity to upgrade the knowledge. This module is not a part

of assessment/ evaluation of student. All the members in the meeting felt that the proposed syllabi will suit the present needs of the students to gain required knowledge in the concerned areas. The pedagogy of the department will impart the curricular material to students.

Resolution 3: It is resolved to approve M.Com (General) (Programme Code :1401) Syllabi for Syllabi for Courses all Semesters (I, II, III and IV) under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22.

Note: The detailed Syllabi for M.Com (General) (Programme Code :1401) is placed from the page no: to page no: .

Agenda 4: *To consider and approve M.Com (Accounts & Taxation) (Programme Code: 1402) Syllabi for Courses all Semesters (I, II, III and IV) under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22.*

Proposal: The proposed syllabi for the courses in Semesters I, II III and IV for M.Com (Accounts & Taxation) is placed before the participants for approval.

Discussion: The BoS chairman explained the syllabi for the programme and course outcomes of each course. In pursuance of the programmes specific outcomes, Sri. S. Amalswara Rao, representative from industry and Dr. P.Shanmukha Rao, suggested that in depth knowledge must be drill in concepts like funds flow statements, provisions, reserves, depreciation, capital work in progress, GST planning and GST assessment. The faculty members of the department assured the implementation of suggestions in class room teaching. All the members in the meeting felt that the proposed syllabi will suit the present needs of the students to gain required knowledge in Process of Planning and Policy framing, managerial economics, business environment and accounts. The members agreed that the pedagogy of the department will impart the curricular material to students.

Resolution 4: It is resolved to approve M.Com (Accounts & Taxation) (Programme Code :1402) Syllabi for Syllabi for Courses all Semesters (I, II, III and IV) under CBCS with Learning Outcomes-based Curriculum Framework (LOCF) for the academic year 2021-22.

Note: The detailed Syllabi for M.Com (Accounts & Taxation) (Programme Code :1402) is placed from the page no: to page no: .

Agenda 5: *To consider and approve to include “Accounting for Agriculture” course as fourth elective course under Generic Elective Courses with 2 credits in Third Semester.*

Proposal: As per Krishna University (Parent University) - M.Com Programme structure, there are three Generic Elective Courses in semester 2 and 3. But “Accounting for Government Forms” course was incorporated in Semester 2 as fourth Generic Elective Courses with 2 credits. In the same line it is proposed to introduce “Accounting for Agriculture” course as fourth elective course under Generic Elective Courses with 2 credits in Third Semester in addition to (i) Computerized Taxation & Return filling (ii) Soft and Employability Skills and (iii) Event Management courses.

Discussion: As Agriculture is an important activity in rural area, it is very essential to build conceptual knowledge on agricultural activities, Accounting for Agriculture and Farming, Ind-As 41 , IFRS and National Seed corporation. The representatives of University and Industry specify the need of conceptual enrichment at option of learners. All the participants disused about course outcomes and methodology.

Resolution 5: It is resolved to include “Accounting for Agriculture” course as fourth elective course under Generic Elective Courses with 2 credits in Third Semester.

Agenda 6: *To consider and approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE.*

Proposal: The chairman proposed the evaluation system in each course will be 40 : 60 for Internal Continuous Internal Evaluation (CIA) and Semester End Evaluation (SEE).

Discussion: The members of BoS discussed about the merits, demerits and feasibility for the implementation of (40% CIA & 60% SEE) proportion and split-up of CIA. Faculty members of the department expressed their willingness to frame question papers based on the active verbs used to frame question paper pattern on **Blooms Taxonomy**.

Resolution 6: It is resolved to approve the Student Evaluation Policy and Procedure and split-up of CIA & SEE.

Note: *The detailed Student Evaluation Policy and Procedure and split-up of CIA & SEE and blue print of model question papers under SEE is placed from the page no: to page no: .*

Agenda 7: *To consider and approve the list of Question paper setters and Examiners.*

Proposal: The chairman placed the list of Question paper setters and Examiners before the participants for seeking their approval.

Discussion: The Faculty members of the department identified subject experts and prepared the list of Paper setters as well as Examiners for Semester End Examinations.

Resolution 7: It is unanimously resolved to approve the list of Question paper setters and Examiners.

Note: List of Question paper setters and Examiners is placed at page no: .

Agenda 8: *To consider and approve the Departmental Activities Calendar.*

Proposal: The chairman placed the list Departmental Activities for M.Com Programme for the Academic year 2021-22.

Discussion: The delegates suggested to organize webinars, Workshops, Seminars, Field Trips, Guest / Extension Lectures, Observation of Important Days and Internships for the Academic Year 2021-22.

Resolution 8: It is unanimously resolved to approve the Departmental Activities Calendar.

Note: The Departmental Activities Calendar is placed at page no: .

Agenda 9: *To consider and approve Executive Development Programs to be offered.*

Proposal: Dr.M.Syam Babu proposed to continue “Executive Development Programs in Stock Market Operations” with four modular Programmes with 4 credits with 100 teaching hours during Academic year 2021-22.

Discussion: Dr.M.Syam Babu explained why it was not offered during AY 2020-21. He assured that the Executive Development Program will be offered by the department through blended mode. The University Representative and subject experts give valuable suggestions for blended teaching module. All the members agreed the programme in view of scope for enriching the students’ knowledge and its applicability.

Resolution 9: It is resolved to introduce Executive Development Programs in Stock Market Operations through blended mode for the Academic Year – 2021-22.

Note: The syllabi with teaching session plan of Executive Development Programs in Stock Market Operations is placed from the page no: to page no: .

Agenda 10: *To consider and approve the Students Centered Pedagogy Policy to enrich the curriculum.*

Proposal: On par with the vision of National Education Policy 2020, the department proposed to followed study material/ Case study based/mapped teaching pedagogy.

Discussion: At present the faculty members in the department follow Students Centered Pedagogy which are included Classroom teaching; students seminars, Blended teaching through moodleCloud, gnomio, Google class room, CCE-LMS. In addition to these, the members of the Board of studies brainstormed on the appropriate pedagogical strategies that could be used for effective transaction of Commerce Curriculum. The faculty members are assured to adopt outcome based leaning pedagogical matrix. It will be used to review the attainment of goal at each end of each topic/unit in the syllabi.

Resolution 10 : It is resolved to adopt the Students Centered Pedagogy Policy to enrich the curriculum.

Agenda 11: *Any other with the permission of the chair.*

(Dr.M.Syam Babu)
Chairman, the Board of
Studies