

**DEPARTMENT OF COMMERCE  
NOTICE**

**STREAM MEETING –RESEARCH AND TECHNIQUES  
(B.COM MODEL III COMPUTER APPLICATIONS, MODEL III TAXATION & M.COM  
FINANCE & TAXATION ODD SEM 2020-21)**

**16/06/2020**

The following members are requested to attend the Stream meeting of Research & Techniques of B. Com & M.Com on 16/06/2020 at 11.00 AM

**AGENDA FOR THE MEETING**

1. Welcome
2. Roles and responsibilities of stream members
3. Review of previous even semester
4. Introduction of new courses/ change in syllabus.
5. Courses covered under the stream and identification of Course Outcomes
6. Academic Plan
7. Review and suggestions regarding ICT and student centric methods
8. Other matters if any

  
**Asst. Prof Preetha Thomas**  
Stream Co-ordinator

To,

Head of Department (for information)  
Asst. Prof. Seethu John  
Asst. Prof. Philson Philip  
Asst. Prof. Reshma R



## DEPARTMENT OF COMMERCE

**MINUTES OF RESEARCH AND TECHNIQUES STREAM MEETING HELD ON  
HELD ON 16/06/2020**

**Venue: Department of Commerce**

**Time: 11.00 AM**

### **1. Welcome**

The Stream Co-ordinator welcomed all the members to the meeting.

### **2. Roles and responsibilities of stream members**

The roles and responsibilities of stream members are to ensure that sufficient numbers of programmes are undertaken during the semester to enrich the students in various courses under the stream that they learn during the semester.

### **3. Review of the Previous Even Semester**

- It was reviewed that the teaching methods adopted through the online modes of Google classroom, Webex, Google meet platforms has given good results and hence online methods can be continued this year also. All the portions were covered on time successfully.
- Internal as well as external viva for projects were successfully completed.
- Like the previous years, OJT programme was conducted successfully.

### **4. Introduction of new courses/ change in syllabus.**

- No new courses were introduced.
- Subject teachers are instructed to follow the syllabus of MG University. There is no change in syllabus from the previous year.

### **5. Courses covered under the stream and Identification of Course Outcomes**

The stream includes the following course:

- i) Quantitative Techniques for Business I (B.com)

- ii) Management Optimisation Techniques (M.com)
- iii) Methodology for social science research (M.com)
- iv) Quantitative Techniques (M.com)

CO s of the above subjects are mentioned here below:

**UG PROGRAMME – B.COM TAXATION & COMPUTER APPLICATIONS**

**Quantitative Techniques for Business I**

- The following were the various outcomes identified for each course coming under the stream:

<b>CO1</b>	Illustrate the need and importance of statistical theory in real life situations.
<b>CO2</b>	Develop the ability among the students to handle business issues and skills necessary to collect data.
<b>CO3</b>	Examine the various techniques to measure central tendency.
<b>CO4</b>	Assess the concepts of dispersion and methods to measure dispersion.
<b>CO5</b>	Utilise the concepts of interpolation and extrapolation for finding values of unknown variables.

- Course Mapping based on student centric methods were carried out and the following were suggested:

○ **Quantitative Techniques for Business I**

- Module 1 - Participative
- Module 2 - Participative & Experiential Learning
- Module 3 - Problem Solving & Experiential Learning
- Module 4 - Problem Solving
- Module 5 - Problem Solving

**PG PROGRAMME – M.COM FINANCE & TAXATION**

- **Management Optimisation Techniques**

<b>CO1</b> Develop theoretical understanding about various business optimization models.
<b>CO2</b> Ability to develop Linear Programming Models for business problems and solve the same.
<b>CO3</b> Application of Linear Programming in the areas of transportation and assignment.
<b>CO4</b> Develop decision making skills under uncertainty, risk and replacement of assets
<b>CO5</b> Understand and apply network analysis techniques for project implementation

- **Methodology for Social Science Research**

<b>CO1</b> Develop a thorough understanding about the basic concepts of social science research
<b>CO2</b> After completing this module, the learner should be able to formulate a research design.
<b>CO3</b> After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design
<b>CO4</b> Detailed knowledge about the instrument development, its validation and different forms of scaling
<b>CO5</b> Understand the technique of research Reporting

- Course attainment levels were suggested to be:

- 60% and above      - High level of attainment
- 40 – 60%              - Medium level of attainment
- Less than 40%        - Low level of attainment

## 6. Academic Plan

- Stream Meeting suggested to allocate students in groups for this year's project in alphabetical order of their names.
- It is recommended to give a general orientation on project related works to the students which will help the students in identifying their topics.
- It is recommended that students can do a company study related to financial statement analysis, share price movements etc. as it is reported that they are facing constraints to do OJT.



- It is suggested to conduct an experiential learning activity related to Module III of QT for Business I. Students shall do it by taking original data instead of assumptions.

## 6. Review and suggestions regarding ICT and student centric methods

- It is suggested to start Microsoft Teams and Google meet platforms to make the teaching learning process more effective in the current scenario.
- It is also suggested to include flipped classroom method of teaching.

## 7. Other Matters If any,

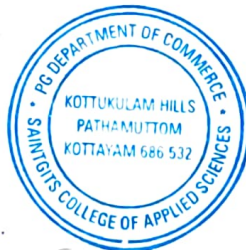
- It is recommended to take a review of the students on online classes after starting with the problem areas to make the classes more effective.
- It is recommended to provide tutorial classes to students.

### Members Present

1. Asst. Prof. Seethu John
2. Asst. Prof. Preetha Thomas(Stream Co-ordinator)
3. Asst. Prof. Philson Philip
4. Asst. Prof. Reshma R

**Prepared by,  
Asst.Prof. Preetha Thomas  
Stream Co-ordinator**

**Approved by,  
Asst.Prof Seethu John  
PAC Co-ordinator**



DEPARTMENT OF COMMERCE

**NOTICE**

**STREAM MEETING –RESEARCH AND TECHNIQUES**


(B.COM MODEL III COMPUTER APPLICATIONS, MODEL III TAXATION & M.COM  
FINANCE & TAXATION EVEN SEM 2020-21)

04/10/2020

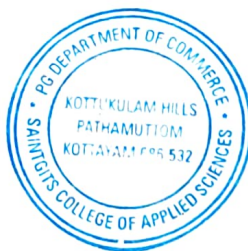
The following members are requested to attend the Stream meeting on 4th October 2020 at 5:00 pm via Microsoft Teams .

**Agenda for the Meeting**

1. Review of previous minutes.
2. Courses covered under the stream and identification of course outcomes.
3. Enrichment activities for the year.
4. Other matters if any

  
Asst. Prof Preetha Thomas  
Stream Co-ordinator

To,  
Head of Department (for information)  
Asst. Prof. Seethu John  
Asst. Prof. Preetha Thomas  
Asst. Prof. Philson Philip  
Asst. Prof. Reshma R



DEPARTMENT OF COMMERCE

**MINUTES OF RESEARCH AND TECHNIQUES STREAM MEETING HELD ON  
4/10/2020**

**Venue: MS Teams**

**Time : 5 pm**

**Members Present during the meeting**

1. Asst. Prof. Seethu John
2. Asst. Prof. Preetha Thomas( Stream Coordinator)
3. Asst. Prof. Philson Philip
4. Asst. Prof. Reshma R

**Minutes of the meeting**

The meeting started with a silent prayer.

- Lr. Preetha Thomas, stream coordinator welcomed the gathering to the stream meeting for the even semester of Research and Techniques.

**I.Review:**

- Experiential, participative and problem solving levels of blooms taxonomy was utilized and incorporated while preparing the lesson plan. The classes went as per the lesson plan.
- Question bank were prepared by giving due importance to active and slow learners
- Asst. Prof Seethu John informed that the guideship has been allotted to the students.
- It was decided that only students who submit draft copy of the project will be allowed to participate in the study tour.



- Stream Coordinator discussed the different matters related to curriculum/syllabus/examination system/subjects etc. To identify the problems in teaching subjects under research and techniques.

**2. Courses covered under the stream for the Even semester are:**

Subject	Code	Semester
Quantitative Techniques for Business –II	CO4CRT12	Semester 4
Software for Business and Research	CO6OCT02	Semester 6
Project		Semester 6
Quantitative Techniques (M.com)	CM010204	Semester 2

The course outcome according to Blooms Taxonomy levels are as follows:

**UG PROGRAMME – B.COM COMPUTER APPLICATIONS & TAXATION**

Quantitative Techniques for Business -II	CO4CRT012	<p>CO1- Develop an understanding about the concepts of correlation</p> <p>CO2- Analyse the concept of regression and distinguish correlation and Regression</p> <p>CO3- Evaluate the comparative statistical tools of Price and Quantity using index numbers</p> <p>CO4 - Demonstrate the construction of time series using statistical data</p> <p>CO5 - Analyse the concept of Probability and the use of Permutation and Combination</p>
Software for Business and Research	CO6OCT02	<p>CO1- Explain the basic concepts of data analysis</p> <p>CO2- Demonstrate students with software developments and working in data analysis</p> <p>CO3-Discuss the various research tools for data transformation</p>



		<p>CO4- Elaborate the application of libre office writer</p> <p>CO5-Demonstrate the tools and instruments in libre calc</p>
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Software for Business and Research	CO6OCT02	<p>CO1- Explain the basic concepts of data analysis</p> <p>CO2- Demonstrate students with software developments and working in data analysis</p> <p>CO3-Discuss the various research tools for data transformation</p> <p>CO4- Elaborate the application of libre office writer</p> <p>CO5-Demonstrate the tools and instruments in libre calc</p>
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**PG PROGRAMME – M.COM FINANCE & TAXATION**

Quantitative Techniques (M.com)	CM010204	<p>CO1 This course intends to give understanding about the applications of quantitative techniques</p> <p>CO2 This course intends to give understanding about the applications of quantitative techniques</p> <p>CO3 After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.</p> <p>CO4 The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis</p> <p>CO5 The learner should be equipped with the skills to apply the principles of SQC</p>
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**3. Enrichment activities for the year.**

- Lr. Preetha Thomas suggested implementing experiential learning in Quantitative techniques for business II by asking students to find correlation between variables in real life problems.
- It was decided to enhance the research activities by conducting workshops, seminars etc
- Academic Coordinator informed that OJT Coordinator that students should give priority to Audit firm while selecting firms for OJT.
- Data Analysis for project should be done through SPSS.
- Students should be promoted for paper presentation in order built research culture.

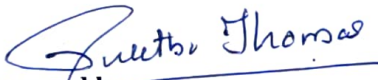
- Level of attainment is same as that of previous years for I subjects while calculating course outcome.

#### 4. Other Matters if any :


- It was suggested that the stream members should participate in various national seminars and conferences conducted by various institutions in areas to Finance to stay updated and well informed

#### Members Present

1. Asst. Prof. Seethu John
2. Asst. Prof. Preetha Thomas (Stream Co-ordinator)
3. Asst. Prof. Philson Philip
4. Asst. Prof. Reshma R

  
Prepared by,  
Asst. Prof. Preetha Thomas  
Stream Co-ordinator



  
Approved by,  
Asst. Prof Seethu John  
PAC Co-ordinator

## DEPARTMENT OF COMMERCE

### NOTICE

**Stream Meeting - Taxation**

**B.Com Model III Taxation & M.Com Finance & Taxation**

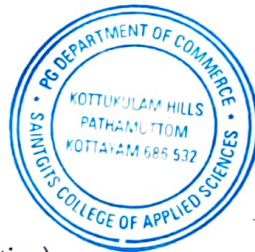
**Odd Semester 2020-2021**

**15-06-2020**

The Stream meeting of Taxation will be held on 17/06/2020 in Microsoft Teams at 10:00 AM.

#### Agenda for the Meeting

1. Welcome
2. Introduction of new courses/ change in syllabus
3. Course covered under the stream and identification of course outcomes
4. Academic Plan
5. Other matters if any



Aby Alex William  
Stream Coordinator

To:

1. Head of the Department (For information)
2. Seethu John
3. David Joseph
4. Christy Achu Chandy



## DEPARTMENT OF COMMERCE

### Minutes of Taxation Stream Meeting held on 17/6/2020

**Venue: Microsoft Teams**

**Time: 10:00 AM**

Members Present:

1. Seethu John
2. Aby Alex William
3. David Joseph
4. Christy AchuChandy

The meeting started with a silent prayer.

#### **I. Welcome**

The stream coordinator welcomed all the stream members to the meeting.

#### **Action taken report**

##### **Review of Previous Semester**

- Income Tax Assessment and Procedure in IT II (6th semester) should be learned before learning IT Assessment and Planning (6th semester) to make the concept more clear for the students.
- Students who have not learned Goods and Services Tax during their Degree classes should attend basic online courses on GST before learning Indirect Taxes for Post Graduation.

##### **Review of attainment level of course outcomes of UG and PG**

Course attainment levels maintained was attained during the last semester.

60% and above	- High level of attainment
40% – 60%	- Medium level of attainment
Less than 40%	- Low level of attainment.

### Review of ICT and student centric methods.

The methods implemented were effective for understanding the concept well.

## 2. Course covered under the stream and identification of course outcomes

- Courses covered under the stream and identification of outcomes

The stream includes the following subjects:

1. Goods and Service Tax - Optional Core Course
2. Income Tax I - Optional Core III
3. Income Tax – Law and Practice – Core
4. Indirect Tax Laws – Core Elective

- The following were the various outcomes identified for each course coming under the stream:

### **B.Com Taxation**

#### **Goods and Services Tax - CO3OCT01**

- CO1- Summarize the concepts of Goods and services tax in its technical terms
- CO2- Interpret the provisions relating to levy and collection of goods and services tax
- CO3 - Examine the rules governing registration and filing of returns under GST.
- CO4 - Scrutinize the assessment procedure under GST
- CO5- Explain about the appellate authorities, their powers and procedures for appeals under GST

#### **Income Tax I - CO5OCT01**

- CO1- Explain Income Tax Act 1961.
- CO2- Interpret the basic definitions and terms of Income Tax act 1961.
- CO3- Illustrate to compute income taxable under the incomes from salary.
- CO4- Demonstrate to compute taxable income under income from house property.
- CO5- Examine the steps involved in computing taxable income from business or profession.

### **M.Com Finance and Taxation**

#### **Income Tax – Law and Practice - CM010302**

- CO1- Framework on Income Tax.
- CO2- Calculate the income from salary and house property.



- CO3- Find taxable profit of a business & Profession
- CO4- Work out capital gain and income from other sources.
- CO5- Determine Gross Total Income
- CO6- Assess tax liability.

### **Indirect Tax Laws - CM800301**

- CO1- Summarise GST
- CO2- Construct levy and collection of GST
- CO3- Build provisions regarding registration, books of accounts and returns
- CO4- Illustrate the powers of GST authorities
- CO5- Summarise Customs Law in India.

- Last portions of Income Tax II are a bit tough. Needs more time to teach.
- Exercise problems should be done in classes rather than illustrations.
- Flip classes with focus on giving more homework to be done after class.
- Use videos for teaching Indirect Tax concepts and then teach them the specific sections using the classroom discussions
- Conduct test papers specifically from the study materials being shared with the class so as to students to take the study materials shared with them more seriously.

### **3. Academic Plan**

- The course Income tax planning should start with 5th module so that income tax procedure 2 will complete at least 3 modules to make the teaching smooth and effective.
- University questions can be expected from both Planning and Procedure in both question papers. So students should be prepared with the topics in both the subjects while preparing for IT planning and IT Procedure.
- Peer review for topics discussed in webinars among students after dividing them into groups.
- Should prepare lesson plans by keeping in mind the CO's, PSO's and PO's.
- Evaluate the way in which the topics covered can be experienced in real life. (eg. e-filing)
- Workshops on filling returns of both direct and indirect taxes.

- GST return filing workshop towards the end of the semester.
- IT return filing workshop during the semester.

#### 4. Suggestions regarding ICT and student centric methods.

- Webinars for Indirect taxes and Direct taxes
- GST webinars towards the beginning and IT webinars towards the end of the semester.
- GST webinars focused on Introduction to GST.
- IT webinars focused on IT system.
- M.Com Students should be motivated to participate in National Seminars and workshops.
- M.Com students should present atleast one research paper during the academic year .

#### 5. Other matters if any

##### Add-on

- Short term add on courses with certifications.
- Coursera courses based on taxation topics.

The meeting ended by 11:25 AM



**Prepared By**  
**Aby Alex William**  
**Stream Coordinator**



**Approved By**  
**Seethu John**  
**PAC Coordinator**

## DEPARTMENT OF COMMERCE

### NOTICE

Stream Meeting - Taxation

**B.Com Model III Taxation & M.Com Finance & Taxation**

**Even Semester 2020- 2021**

**02/10/2020**

The Stream meeting of Taxation will be held on 4/10/2020 at 3:00 PM in Microsoft Teams.

#### Agenda of the Meeting

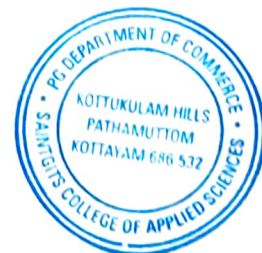
1. Welcome
2. Suggestions for improvement of ICT and student centric methods.
3. Other matters, if any.



Aby Alex William  
Stream Coordinator

To:

1. Head of the Department (For information)
2. Seethu John
3. David Joseph
4. Christy Achu Chandy







## DEPARTMENT OF COMMERCE

### Minutes of Taxation Stream Meeting held on 04/10/2020

**Venue: Department of Commerce**

**Time: 3:00 PM to 4:15 PM**

Members Present:

1. Seethu John
2. Aby Alex William
3. David Joseph ( Through Microsoft Teams)
4. Christy Achu Chandy

- The meeting started with a silent prayer.

#### **I. Welcome**

The stream coordinator welcomed the members to the meeting

#### **Action taken report**

##### **Review of internal assessment**

- First internal exams were conducted through online means. The results of the written online exam were satisfactory.
- Internal subject VIVA for each subjects are being carried out.
- University Results of VI semester out
  - Income Tax II – 100% pass
  - Income Tax – Assessment and Planning – 100% pass
- University results of fourth semester PG out
  - Direct Taxes – 62% pass

##### **Review of ICT and student centric methods.**

- Power Point presentations and online teaching resources are being used to engage students in various subjects.

## Review of Activities

- Flip classes for income tax subjects were done successfully.
- Test papers and assignments based on all taxation subjects are being given.
- M.com students were asked to submit the reports on the seminars and workshops they have attended so far during the academic year.

## 2. Suggestions for improvement of ICT methods

- a. Feedback should be taken to improve the online teaching of various taxation subjects. Methods which are most productive should be followed.

## 3. Suggestions for improvement of student centric methods

- a. At least 20 MCQ based on each modules should be given to groups of students (1 student should prepare at least 5 questions) for preparation. These questions can be shuffled and provided to the students for assessment purposes.
- b. Students could be given assignment to compute tax in the prescribed format in consultation with parents using imaginary figures and dummy return forms.
- c. M.Com students should present and publish atleast one research paper during the academic year.

## 4. Other matters if any.

- a. Workshop on income tax calculation under various heads to be planned by utilizing the services of professionals so as to give the students a real life experience in preparing tax returns.
- b. Monthly performance statement based on class performance can be shared to the parents to give them a review of their wards monthly performance.

Criteria's need to be evolved to measure the performance.

The meeting ended by 4.15 PM.

  
**Prepared By**  
**Aby Alex William**  
**Stream Coordinator**



  
**Approved By**  
**Seethu John**  
**PAC Coordinator**