



# Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
(Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> Cycle - 3.64 CGPA)  
Dr. N.G.P. – Kalapatti Road, Coimbatore – 641 048, Tamil Nadu, India  
Web : www.drngpasc.ac.in | Email : info@drngpasc.ac.in | Phone : +91-422-2369100

BoS

9<sup>th</sup>

## MINUTES OF NINTH BOARD OF STUDIES MEETING

**Faculty: Commerce Board: Commerce Accounting & Taxation**

**The Meeting of Board of Studies (BoS) was held as given below:**

<b>Name of the Body</b>	<b>Board of Studies</b>
<b>Department</b>	<b>Commerce Accounting &amp; Taxation</b>
<b>Meeting No.</b>	<b>9</b>
<b>Date and Time</b>	<b>03-12-2022, 10.30 a.m.</b>
<b>Venue</b>	<b>Library Group Discussion Room</b>
<b>Members Attended</b>	<b>The details are given in ANNEXURE - I</b>

<b>Item</b>	<b>AGENDA</b>
<b>01</b>	Discussion on Syllabus for the Part III -Core Courses of Second Semester for the 2022-23 Batch and onwards
<b>02</b>	Discussion on syllabus for Part III -Inter Disciplinary Course (IDC) for the 2022-23 Batch and onwards
<b>03</b>	Discussion on Part I (Tamil/ Hindi/ French/ Malayalam) offered by Language Departments for the 2022-23 Batch and onwards
<b>04</b>	Discussion on Part II (Professional English) offered by English Department for 2022-23 Batch and onwards
<b>05</b>	Discussion on Part IV (AECC) Basic Tamil / Advanced Tamil / Human Rights and Women's Rights for 2022-23 Batch and onwards
<b>06</b>	Discussion on Value Added Certificate Course (VACC)
<b>07</b>	Any other matter





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## MINUTES OF NINTH BOARD OF STUDIES MEETING

### Faculty: Commerce Board: Commerce Accounting & Taxation

The Chairman of BoS welcomed all the Panel members for the meeting. The items listed in the agenda were taken for discussion.

The following are the minutes of the meeting:

<b>Item – 01</b>	<b>Discussion on Syllabus for the Part– III Core Courses of Second Semester for the 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>225BP1A2CA –Advanced Financial Accounting (New Course)</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Department of Commerce in Business Process Services was placed for endorsement</li></ul> <b>225CR1A2CA –Business Law (New Course)</b> <ul style="list-style-type: none"><li>The unified syllabus approved by Board of Studies in Department of Commerce with Corporate Secretaryship (CA) was placed for endorsement</li></ul> <b>225AT1A2CP - Spread Sheet Modelling for Business Decisions (New Practical Course)</b> <ul style="list-style-type: none"><li>Computer practical for enhancing Accounting applications in business</li></ul>
<b>Resolution</b>	The Board unanimously approved the Syllabi
<b>Item – 02</b>	<b>Discussion on Syllabus for Part III -Inter Disciplinary Course (IDC) for the 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>224CA1A2IA – Enterprise Resource Planning ( New Course)</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in the Department of B.Sc. Computer Applications was placed for endorsement</li></ul> <b>225AT1A2IA – Hotel Accounting (New Course)</b> <ul style="list-style-type: none"><li>Dr. Vijayalakshmi suggested to include the practical forms related with Banking in <b>Unit III</b> to strengthen the skill in Banking Forms.</li></ul>
<b>Resolution</b>	The Board members approved the syllabi for the above courses
<b>Item – 03</b>	<b>Discussion on Part I (Tamil/Hindi/French/Malayalam) offered by Languages Department for 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>221TL1A2TA-Tamil-II: Ara Ilakiyam</b> <b>221TL1A2HA-Hindi-II:Modern Literature</b> <b>221TL1A2FA- French-II: Grammar, Translation and Civilization</b> <b>221TL1A2MA-Malayalam-II: Modern Literature</b> <ul style="list-style-type: none"><li>The unified syllabi approved by the Board of Studies in Languages was placed for endorsement</li></ul>
<b>Resolution</b>	The Board members approved the syllabi for the above Courses





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<b>Item -04</b>	<b>Discussion on Part II (English) offered by Department of English for 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>221EL1A2EA - Professional English II</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in English was placed for endorsement</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabus
<b>Item -05</b>	<b>Discussion on Part IV AECC for 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>221TL1A2AA : Basic Tamil</b> <b>221TL1A2AB : Advanced Tamil</b> <ul style="list-style-type: none"><li>The unified syllabi approved by the Board of Studies in Tamil was placed for endorsement</li></ul> <b>225CR1A2AA: Human Rights and Women's Rights</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Commerce with Corporate Secretaryship (CA) was placed for endorsement</li></ul>
<b>Resolution</b>	The Board members approved the syllabi
<b>Item-06</b>	<b>Discussion on credits for Part V Extension Activity for 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>Extension Activity - NSS/NCC/YRC/RRC/YOGA/ SPORTS / CLUBS</b> <ul style="list-style-type: none"><li>One credit to be awarded for participation in Extension Activity like NSS/NCC/YRC/RRC/YOGA/ SPORTS / CLUBS</li></ul>
<b>Resolution</b>	The Board members approved one credit for each extension activity
<b>Item-07</b>	<b>Discussion on Value Added Certificate Course (VACC)</b>
<b>Discussion</b>	<b>Value Added Certificate Course - Business Practices</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Commerce was placed for endorsement for the batch 2021-22 and onwards</li></ul>
<b>Resolution</b>	The Board members approved the Value Added Certificate Course
<b>Item -08</b>	<b>Any other matter</b>
<b>Discussion</b>	<ul style="list-style-type: none"><li>The members of the Board suggested the list of panel members</li></ul>
<b>Resolution</b>	The Board members recommended the panel members.

Date :03.12.2022

  
(Dr. T. Snekalatha)

BoS Chairman/HoD  
Department of Commerce (A & T)  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048



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## Syllabus (New Course)

**Faculty: Commerce**

**Board: Accounting and Taxation**

**Semester: II**

**Course Code/ Name: 225AT1A2CP – Spreadsheet Modeling for Business Decisions**

Ex No.	List of Exercises
1	Create a data formatting by using Cut and Paste, Cell Widening, Format Painter, Font, Colour, Borders, Wrap Text, Merge Alts, Number, Date & Currency as Format and Conditional Formatting.
2	Analyze the data by using Length Formula, Left, Right and Mid Formula, AND, NOT, OR and TRIM
3	Print an address label using simple logical condition and reference Functions.
4	Creation of Employee pay slip database for an organization
5	Creation of Pivot table and chart for Purchase, Sales and Profit data of a company for 5 years.
6	Calculate the due date and amount on discounting of bills for a firm
7	Preparation of a Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formulas
8	Performing the functions of H Lookup and V Lookup
9	Performing Data Analysis using the Statistical Tools: 1. Mean. 2. Standard Deviation. 3. Correlation and 4. Regression
10	Creation of Google forms and viewing and editing the data in Excel

**Note:** Out of 10 Exercises 8 are Compulsory

**PERCENTAGE OF SYLLABUS (New): 100%**

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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## Syllabus (New Course)

Faculty: Commerce

Board: Accounting and Taxation

Semester: II

Course Code/ Name: 225BP1A2CA / ADVANCED FINANCIAL ACCOUNTING

Unit	Content
I	<b>Branch and Departmental Accounting</b> Branch Accounting: Objects - Types of Branch Accounting – Dependent Branches – Features –Accounting in respect of Dependent Branches – Debtors System only – Cost Price and Invoice Price – Independent Branches (Theory only).  Departmental Accounting: Need - Advantages - Distinction between Departments and Branches – Methods and Techniques of Departmental Accounting. Case Study on Branch Accounts.
II	<b>Hire Purchase and Instalment Purchase Systems</b> Hire Purchase System – Features - Distinction between Hire Purchase System and Instalment System – Accounting treatment for Hire Purchase System – Model Journal Entries - Calculation of Interest – Hire Purchase Trading Account – Debtors Methods – Stock and Debtors System (Excluding Default and Repossession). Instalment Purchase Systems - Accounting treatments.
III	<b>Partnership Accounting: Admission of a Partner</b> Partnership Deed – Division of Profits – Capital Accounts – Fixed and Fluctuating Capital – Interest on Capital and Drawings - Admission of a Partner - Calculation of New Profit sharing Ratios. Goodwill: Need for Valuation of Goodwill - Treatment of Goodwill - Revaluation of Assets and Liabilities. Case Study on Admission of a Partner.
IV	<b>Retirement and Death of a Partner</b> Retirement (Excluding Retirement cum Admission) and Death of a Partner: Calculation of New Profit sharing ratio – Treatment of Goodwill on Retirement/ Death of a Partner – Adjustment of Capital after Retirement - Death of a Partner: Mode of payment – Special Treatments.
V	<b>Dissolution of a Firm</b> Meaning - Modes of Dissolution- Settlement of Accounts - Accounting Treatment - Normal Dissolution – Insolvency of a Partner (Excluding Insolvency of all Partners) - Garner vs. Murray – Capital Ratio Under Fixed Capital Method and Fluctuating Capital Method. Case Study on Garner vs. Murray.

**Note:** Distribution of marks 80% Problem and 20% Theory.

Case Study (Examined Internal only)

PERCENTAGE OF SYLLABUS (New): 100%

### COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
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## Syllabus (New Course)

Faculty: Commerce

Board: Accounting and Taxation

Semester: II

Course Code/ Name: 225CR1A2CA / BUSINESS LAW

Unit	Content
I	<b>Indian Contract Act, 1872</b> Meaning of Law - Indian Contract Act, 1872 - Meaning of Contract and Agreement - Difference between Contract and Agreement - Types of contracts - Valid, void and voidable, illegal and immoral contracts - Essential elements of a contract - Offer and Acceptance - Consideration - Capacity to contract - Case Study : Capacity to contract.
II	<b>Free Consent and Performance of Contract</b> Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of Object - Performance of contract - Discharge of contract - Various modes of discharge of contracts - Breach of contract - Types of breach - Remedies for breach of contract - Various types of damages - Specific Relief - Case Study : Remedies for breach of contract.
III	<b>Special Contracts</b> Contract of Indemnity - Essentials - Rights - Contract of Guarantee - Essentials - Difference between Contract of Indemnity and Guarantee - Kinds - Surety - Rights. Bailment and Pledge - Essentials - Kinds - Rights and Duties. Law of Mortgage - Mortgage vs. Pledge - Law of Agency - Rules - Essentials - Kinds - Rights and Duties of Agent and Principal - Personal Liability of an agent - Termination of agency - Various methods of termination of agency.
IV	<b>Law Relating to Sale of Goods Act, 1930</b> The Sale of Goods Act, 1930 - Essentials of Contract of sale - Sale distinguished from Agreement to sell - Implied conditions and warranties - Doctrine of Caveat Emptor - Unpaid seller - Rights against Goods and the buyer - Case Study : Sale of Goods Act, 1930
V	<b>Information Technology Act, 2000</b> Definitions - Digital signatures – Electronic Governance - Attributions, Acknowledgement and Dispatch of Electronic Records - Secure Electronic Reports and Secure digital signature - Certifying Authorities - Digital Signature Certificate - Encryption - Duties of Subscribers.

Note: Case study (Examined Internal only)

PERCENTAGE OF SYLLABUS (New): 100%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
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## Syllabus (New Course)

Faculty: Commerce

Board: Accounting and Taxation

Semester: II

Course Code/ Name: 224CA1A2IA / ENTERPRISE RESOURCE PLANNING

Unit	Content
I	<b>Introduction to ERP</b> Introduction - History and Evolution of ERP - Meaning - Need of ERP - Characteristics of ERP - Scope of ERP - ERP System and Software - Reasons for Growth of ERP - Advantages of ERP - Importance - Business value of ERP - Functions of ERP.
II	<b>ERP related Technologies</b> ERP related Technologies to business: Introduction - Business Process Reengineering (BPR) - Data warehousing – Data mining - Product Life Cycle Management (PLCM).
III	<b>ERP Modules</b> ERP Modules: Functional Modules of ERP Software - Financial Module - Manufacturing (Production) Module - Human Resource Management Module -Materials Management Module - Production Planning Module - Plant Maintenance Module - Purchasing Module - Marketing Module- Sales, Distribution and Service Module. Case Study: ERP Case Studies are indexed by Vendor and Industry
IV	<b>ERP Implementation</b> ERP Implementation life cycle: Introduction - Objectives of ERP Implementation - Different Phases of ERP Implementation life cycle - Success and Failure factors of ERP implementation - Operations and maintenance of ERP. Case Study: Factors for success in ERP System Implementations
V	<b>SAP</b> SAP – Evolution of SAP - Introduction To ERP - Modules - Architecture - GUI Installation - Net Weaver- Logging onto SAP System- GUI Customization - End-User Customization- GUI Navigation- Programming Language (ABAP) - SAP Security - SAP Basis - Transaction Codes – SAP Project Lifecycle - Career In SAP. Case Study: SAP ERP

**Note:** Case study (Examined Internal only)

**PERCENTAGE OF SYLLABUS (New): 100%**

**COURSE FOCUSES ON:**



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization




Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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### ATTENDANCE OF THE NINTH BOARD OF STUDIES MEETING

**Faculty: Commerce**



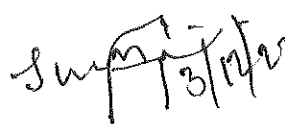
**Board: Commerce Accounting & Taxation**

Date: 03/12/2022

Time: 10.30 a.m.

Venue: Library Group Discussion Room

The following members were present for the meeting

S. No.	Name	Position	Signature
1	<b>Dr. T. Snekalatha</b> Professor and Head Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Chairman	 3/12/22
2	<b>Dr. V. Poongodi</b> Associate Professor & Head Department of Commerce Sri Jayendra Saraswathy Maha Vidhyalaya College of Arts & Science, Coimbatore	Vice Chancellor Nominee	 3/12/22
3	<b>Dr. M. Prakash</b> Assistant Professor in Commerce School of Commerce, Finance and Accountancy Christ Deemed to be University Bangalore	Subject Expert	ABSENT
4	<b>Dr. S. Vijayalakshmi</b> Head of the Department in Commerce (PA) PSGR Krishnammal College for Women Coimbatore	Subject Expert	 3/12/22
5	<b>CA. K. Saravanan</b> KS Academy D.No. 505, Vivekananda Street Ram Nagar Coimbatore	Industrial Expert	ABSENT







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6	<b>Ms.Preethi</b> Process Executive in Infosys BPM Private Ltd. Bangalore	Alumni	
7	<b>T. Charulatha</b> Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore	Students Representative	
8	<b>Dr.M.Sangeetha</b> Associate Professor Department of Mathematics Dr. N. G. P. Arts and Science College (Autonomous) Coimbatore.	Co-Opted Member	
9	<b>Dr. N. Kuppuchamy</b> Professor and Head Department of Tamil Dr. N. G. P. Arts and Science College (Autonomous), Coimbatore.	Co-Opted Member	
10	<b>Dr. R. VithyaPrabha</b> Professor and Head Department of English Dr. N. G. P. Arts and Science College (Autonomous) Coimbatore.	Co-Opted Member	
11	<b>S. Vijayakumar</b> Assistant Professor (SG)/ Head of the Department Catering Science and Hotel Management Dr. N. G. P. Arts and Science College (Autonomous), Coimbatore.	Co-Opted Member	
12	<b>Dr. N. Kodhai Nayaki</b> Professor Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Internal Member	



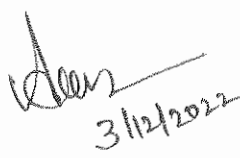
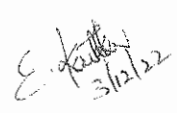
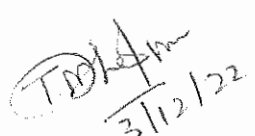


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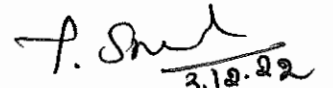
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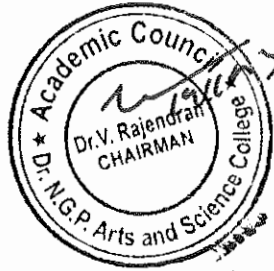
S. No.	Name	Position	Signature
13	<b>Dr. A. Anandhalakshmy</b> Associate Professor Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Internal Member	 3/12/2022
14	<b>Dr. E. Karthika</b> Assistant Professor Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Internal Member	 3/12/22
15	<b>Mrs. T. Maheswari</b> Assistant Professor Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Internal Member	 3/12/22

Date: 03/12/2022

  
3.12.22

(Dr. T. Snekalatha)

BoS Chairman/HoD  
Department of Commerce (A & T)  
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