

## 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.

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BoS

13<sup>th</sup>

### Department of Commerce Accounting and Taxation

#### Board of Studies Meeting

The minutes of the 13<sup>th</sup> meeting of Board of Studies held on 09.11.2024 at 10.30 a.m. at Seminar Hall III.

#### Members Present:

S.No	Name	Category
1	Dr. T. Snekalatha	Chairman
2	Dr. V. Poongodi	University Nominee
3	Dr. M. Prakash	Subject Expert
4	Dr. S. Vijayalakshmi	Subject Expert
5	Dr. N. Kodhai Nayaki	Member
6	Dr. A. Anandhalakshmy	Member
7	Dr. E. Karthika	Member
8	Mrs. T. Maheswari	Member
9	Dr. R. Sowrirajan	Co- opted member
10	Dr. N. Kuppuchamy	Co-opted member
11	Dr. A. Hazel Verbina	Co-opted member
12	Dr.V.Kavitha	Co-opted member
13	Mr.R.Prasanth	Co-opted member
14	P.J. Sushmitha	Students Representative

The HoD and Chairman of the department of Commerce Accounting and Taxation **Dr.T.Snekalatha** welcomed and introduced all the members and appreciated them for their continuous support, contribution for the development of academic standard and enrichment of the syllabus.

Further, the Chairman informed about the absence of the following members to attend the meeting and requested to grant leave of absence.

1. CA. K. Saravanan - Industrial Expert
2. Ms. S. Preethi - Meritorious Alumni

After brief discussion the items of the agenda were taken one by one for the discussion and the following resolutions were passed.

**Item 13.1:** *To review and approve the minutes of the previous meeting held on 02.04.2024.*

The chairman of the Board presented the minutes of the previous meeting held on 02.04.2024 and requested the members to approve. After brief discussion the following resolution was passed.

**Resolution:**

**Resolved to approve the minutes of the previous meeting held on 02.04.2024.**

**Item 13.2:** *To consider and approve the Syllabi for II semester to the students admitted during the academic year 2024-2025.*

The Chairman presented Syllabi for the students admitted during the academic year 2024-25 for the II semester. As per the requirement of the current scenario and stakeholder's feedback to acquire application-oriented pedagogy in the curriculum some changes are introduced. The details of changes made also presented as follows.

**Changes Made:**

Course Code	Course	Change and Reason
24ATU2CP	Spread Sheet Modeling for Business Decisions	As suggested by Dr.M.Prakash to enrich the students skill <ul style="list-style-type: none"><li>• First and Second Exercise is merged</li><li>• New Exercise "Filters" is included as second one.</li><li>• In ninth exercise instead of "Preparation of Final Accounts by using formula" at present included "Protection of Data and Password for Workbook".</li><li>• New Exercise "3D Formula" is included.</li></ul>

**IDC offered to other Department**

Course Code	Course	Department
24ATU2IA	Hotel Accounting	Catering Science and Hotel Management

After discussion the following resolution was passed.

**Resolution:**

**Resolved to approve the revised syllabus for students admitted for the academic year 2024-25.**

**Item 13.3:** *To consider and approve the scheme and syllabi for IV semester for the students*

admitted during the academic year 2023-2024.

The Chairman presented the scheme and Syllabi for the IV semester to the students admitted during the academic year 2023-24. The members suggested for the following changes.

**Changes Made:**

Course Code	Course	Change and Reason
235AT1A4CA	Auditing and Assurance	As suggested by Dr. S. Vijayalakshmi to update the students' knowledge In Unit I "Relationship of auditing with other disciplines" is included. In Unit III "Valuation of Assets and Liabilities" is included. In Unit IV "Removal of an auditor" is included.
235AT1A4CP	Applied Accounting Practices	As suggested by Dr.M.Prakash In eleventh exercise two concepts i.e. "Comparative Income and Common size Statement" is included. Instead of "Bond Valuation for Securities Market and Risk Return for Securities", included "Budget Analysis and EBIT – EPS".
235AT1A4SP	Entrepreneurial Development	As suggested by Dr. V. Poongodi Instead of "Project Financing" included "Cost Sheet" in First exercise. New exercise on "Successful Women Entrepreneur" is included to get more knowledge in entrepreneurship.

**IDC offered to other Department**

Course Code	Course	Department
235AT1A4IA	Business Accounting	Costume Design and Fashion

After discussion the following resolution was passed.

**Resolution:**

**Resolved to approve the above modification and adopt the revised syllabus for students admitted for the academic year 2023-24.**

**Item 13.4:** *To consider and approve the scheme and syllabi for VI semester to the Students admitted during the academic year 2022-2023.*

The Chairman presented the scheme and Syllabi for the VI semester to the students admitted from the academic year 2022-2023. The details of changes made also presented as follows.

**New Courses Introduced:**

Course Code	Course	Change and Reason
225AT1A6SP	Documentation in ITR Filing	To enhance student's skill in ITR filing and ITR Returns.

**DISCIPLINE SPECIFIC ELECTIVES**

The following Discipline Specific Elective Courses are offered to our students:

Course Code	Course	Department
225FI1A6DA	Investment Management	Department of Commerce Finance
225IB1A6DA	India's Foreign Trade and Legislations	Department of Commerce with International Business
225BI1A6DA	Retail Marketing	Department of Commerce with Banking and Insurance
225CO1A6DA	Organizational Behaviour	Department of Commerce
225FI1A6DB	Security Analysis and Portfolio Management	Department of Commerce Finance
225IB1A6DB	International Banking and Finance	Department of Commerce with International Business
225BI1A6DB	Customer Relationship Management	Department of Commerce with Banking and Insurance
225CO1A6DB	Industrial Relations and Labour Law	Department of Commerce

After discussion the following resolution was passed.

**Resolution:**

**Resolved to approve the syllabi for the VI semester to the students admitted for the academic year 2022-23.**

**Item 13.5:** *To consider and approve the course offered by NPTEL that are equivalent to the courses offered in our curriculum.*

The board discussed the courses offered by NPTEL that are equivalent to the courses offered in our curriculum.

**Resolution:**

**The Board Resolved to resolved to approve the courses that are equivalent to courses offered by NPTEL in our curriculum.**

**Item 13.6:** *To consider and approve the self-study course offered in III semester for the students admitted in UG from the academic year 2024-25 onwards.*

Course Code	Course	Change and Reason
24ATUSSA	Principles of Marketing	No Change
24ATUSSB	Insurance Law and Practice	

The board discussed and approve the existing self-study courses offered in III semester for the students admitted in UG from the academic year 2024-25 onwards.

**Resolution:**

**The Board Resolved to approve the self-study course offered in III semester for the students admitted in UG from the academic year 2024-25 onwards.**

**Item 13.7:** *To approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester during the academic year 2024-2025.*

The Chairman presented the panel of examiners for question paper setting, question paper scrutiny and conduct of practical and theory examination are to be submitted to CoE for exam related work.

**Resolution:**

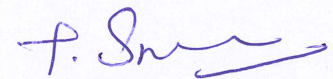
**Resolved to approve the panel of examiners for question paper setting and evaluation of answer scripts for the odd semester during the academic year 2024 -2025.**

**Item 13.8:** *To consider and approve any other item brought forward by the Chairman and the members of the board.*

The Board appreciated the GST Value Added Certification course offered to all the students of Faculty of Commerce.

Finally the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with formal vote of thanks proposed by Dr.N.Kodhai Nayaki, Professor, Commerce Accounting and Taxation.

**Date : 9.11.2024**



**(Dr.T.Snekalatha)**

**BoS Chairman/HoD  
Department of Commere (A & T)  
L. N. G. P. Arts and Science College  
Coimbatore – 641 048**



## Syllabus Revision

**Faculty: Commerce**

**Board: Accounting and Taxation**

**Programme : B.Com. Accounting and Taxation**

**Semester: II**

**Course Code/ Name: 24ATU2CP/ Spread Sheet Modeling for Business Decisions**

List of Exercises	Existing	Changes
1	Create a data formatting by using Cut and Paste, Cell Widening, Format Painter, Font, Color, Borders, Wrap Text, Merge Alts, Number, Date and Currency as Format and Conditional Formatting.	
2	Analyze the data by using Length Formula, Left, Right and Mid Formula, AND, NOT, OR and TRIM.	Filter: Number and Text, Date Filters, Advanced Filters, Data Form, Custom auto filter, Outlining Data.
3	Print an address label using simple logical condition and reference Functions.	Use protection for data, password for workbook, unblocking cells and prepare Date and Time 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 Final Accounts (Trading, Profit and Loss Account and Business Sheet) by using formulas.	Create 3D formulas, syntax and range references.
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: All exercises are mandatory**

**PERCENTAGE OF SYLLABUS REVISED: 19.26 %**

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input 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

### Syllabus Revision

**Faculty: Commerce**

**Board: Accounting and Taxation**

**Programme : B.Com. Accounting and Taxation**

**Semester: IV**

**Course Code/ Name: 235AT1A4CA / Auditing and Assurance**

Unit	Existing	Changes
<b>I</b>	<b>Introduction of Auditing</b> Auditing – Meaning, Definition, Objectives of an audit – Primary and Secondary objectives, Types of Audit. Errors - Classification of errors - detection of errors. Frauds – meaning, intention, classification, detection and prevention of frauds. Window dressing of financial statements, An overview of Auditing and Assurance Standards issued by ICAI	Relationship of auditing with other disciplines
<b>II</b>	<b>Audit Planning</b> Commencing an Audit - Audit Engagement letter - Commencement procedures – (SA 210) Documentation – Documentation as under SA 230 – Audit working papers - Audit files: Permanent and Current audit files, Ownership and Custody of working papers, Materiality (SA 320), Audit Evidence (SA 500) and Documentation.	Audit Programme, Audit Notebook
<b>III</b>	<b>Internal Control, Vouching and Verification</b> Internal Control - Concept, Internal check and Internal Audit – Objectives - Features of a good Internal Control System - Methods of recording - Existing Internal Control Systems - Questionnaire, Check list and flow chart methods, Role of the management, Evaluation of Internal Control System, Reporting to clients on Internal Control Weakness (SA 265). Vouching and Verification in specific areas - Receipts and Payments, Sales and Debtors, Purchase and Creditors, Cash and Bank balance, Fixed Assets and Investments.	Valuation of Assets and Liabilities
<b>IV</b>	<b>Company Auditor</b> Qualification and Disqualification of an Auditor, Appointment of Auditor, Remuneration, Duties of an Auditor, Rights and Liabilities of an Auditor as per Companies Act 2013.	Removal of Auditors
<b>V</b>	<b>Audit Report</b> Audit Report - Characteristics, Importance, Significance and Types - Audit examination, Information and explanation from the management, Statement of facts v/s. Expression of opinion, date and signing.	

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

**PERCENTAGE OF SYLLABUS REVISED: 8.22%**

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input 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



## Syllabus Revision

Faculty: Commerce

Board: Accounting and Taxation

Programme: B.Com. Accounting and Taxation

Semester: IV

Course Code/ Name: 235AT1A4CP/ Applied Accounting Practices

List of Exercises	Existing	Changes
1	Prepare cost of debt financing: Issued at par, premium, and discount.	
2	Calculation of Leverage.	
3	Using an Investment Analysis Functions Prepare: a) Payback period b) Net Present Value method d) Internal Rate of Return	
4	Financial Statements Analysis.	a) Comparative Income Statement b) Common Size Income Statement
5	Designing Capital Structure.	
6	Calculate Weighted Average Cost of Capital.	
7	Prepare inventory management for ABC analysis in Excel Sheet.	
8	Calculate bond valuation for securities market.	Calculate Budget Analysis
9	Calculate Risk and Return for securities market.	Prepare EBIT-EPS Analysis
10	Calculate Time Value of Money.	
11	Calculate Dividend Policy.	
12	Using an Annuity Functions Prepare a) Present value and b) Future value.	

**Note: All exercises are mandatory**

**PERCENTAGE OF SYLLABUS REVISED: 16.09 %**

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input 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

## Syllabus Revision

**Faculty: Commerce**

**Board: Accounting and Taxation**

**Programme: B.Com. Accounting and Taxation**

**Semester: IV**

**Course Code/ Name: 235AT1A4SP/ Entrepreneurial Development**

List of Exercises	Existing	Changes
1	Preparation of Business Plan and Project Financing.	
2	Develop two products from household waste (attach Photographs).	
3	Develop your own website. Share your strengths and weakness on it. Declare your time bound goals and monitor them on the website.	
4	Choose a product and design a unique selling proposition, brand Name, logo, advertisement (Print, Radio and Television) packing, packaging and label for it.	
5	Select any product and prepare its cost sheet.	Meet one successful women entrepreneur and prepare a detailed record.
6	Develop your product and study its supply chain.	
7	Interview at least four entrepreneurs or businessman and identify Charms of entrepreneurship and Traits of successful entrepreneurs.	
8	Collect details of Start-up Policy Framework and Incentives.	

**Note: All exercises are mandatory**

**PERCENTAGE OF SYLLABUS REVISED: 10%**

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input 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

### Syllabus (New Course)

**Faculty: Commerce**

**Board: Accounting and Taxation**

**Programme: B.Com. Accounting and Taxation**

**Semester: VI**

**Course Code/ Name: 225AT 1A6SP / Documentation of ITR Filing**

1	Applying PAN and Aadhar Card before processing the ITR
2	Filling of Form 16 - Salary Cases
3	Form 26AS, AIS & TIS Consolidated record of all Tax-Related Information
4	Filling of ITR 1 – Salaried Individuals
5	Filling of ITR 2 – Individuals and HUF not having incomes from Profits and Gains of Business or Profession
6	Filling of ITR 3 - Individuals and HUF having incomes from Profits and Gains of Business or Profession
7	Filling of ITR 4 - For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE and agricultural income upto Rs.5 thousand.
8	Filling of ITR 5 – Other than Individuals, HUF, Company and Person filing Form
9	Filling of ITR 6 - Companies other than Companies Claiming Exemption under section 11.
10	Filling of ITR-7 - Filed by an individuals and companies that comes under section 139 (4A) Income of Political Parties, under section 139 (4B) Earning of Scientific Research Institutions, Section 139 (4C) Income of Education Institutions such as University, College, or other Institutions that comes under section 139 (4D)

**Note: All exercises are mandatory**

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

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
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BoS

13<sup>th</sup>

## ATTENDANCE OF THE THIRTEENTH BOARD OF STUDIES MEETING

**Faculty: Commerce**

**Board: Commerce Accounting and Taxation**

Date : 09/11/2024

Time : 10.30 a.m.

Venue : Seminar Hall - III

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	
2	<b>Dr. V. Poongodi</b> Associate Professor Department of Commerce Accounting and Finance KG College of Arts and Science Coimbatore.	Vice Chancellor Nominee	
3	<b>Dr. M. Prakash</b> Associate Professor in Commerce School of Commerce, Finance and Accountancy Christ Deemed to be University Bangalore	Subject Expert	
4	<b>Dr. S. Vijayalakshmi</b> Professor in Commerce School of Commerce AVP College of Arts and Science Tirupur	Subject Expert	
5	<b>CA. K. Saravanan</b> KS Academy D.No. 505, Vivekananda Street Ram Nagar, Coimbatore	Industrial Expert	Absent.
6	<b>Ms. Preethi</b> Process Executive in Infosys BPM Private Ltd. Bangalore	Alumni	Absent.



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

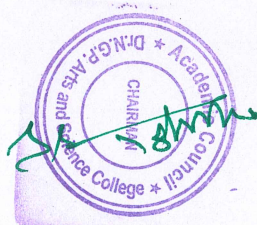
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BoS

13<sup>th</sup>

7	<b>P.J. Sushmitha</b> Department of Commerce Accounting and Taxation Dr. N. G. P. Arts and Science College Coimbatore	Students Representative	
8	<b>Dr. R. Sowrirajan</b> Assistant Professor & Head Department of Mathematics Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	
9	<b>Dr. N. Kuppuchamy</b> Professor and Head Department of Tamil Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	
10	<b>Dr. A.Hazel Verbina</b> Professor & Head i/c Department of English Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	
11	<b>Dr.V.Kavitha</b> Professor and Head Department of Costume Design and Fashion	Co-Opted Member	
12	<b>Mr.R.Prasanth</b> Assistant Professor and Head Department of Catering Science and Hotel Management	Co-Opted Member	
13	<b>Dr. N. Kodhai Nayaki</b> Professor	Internal Member	
14	<b>Dr. A. Anandhalakshmy</b> Professor	Internal Member	
15	<b>Dr. E. Karthika</b> Professor	Internal Member	
16	<b>Mrs. T. Maheswari</b> Assistant Professor	Internal Member	

Date: 09/11/2024



(Dr.T.Snekalatha)

BoS Chairman/HoD  
Department of Commere (A & T)  
Dr. N. G. P. Arts and Science College,  
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