

	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 rd Cycle-3.64 CGPA) Dr. N.G.P.-Kalapatti Road, Coimbatore-641 048, Tamil Nadu, India. Website: www.drngpasc.ac.in Email: info@drngpasc.ac.in. Phone: +91-422-2369100	BoS
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Department of Commerce Finance

Board of Studies Meeting

The minutes of the 18th meeting of Board of Studies held on 08.11.2024 at 10.00 am at Seminar Hall IV.

Members Present:

S.No	Name	Category
1.	Dr. S. Arunpriya	Chairman
2.	Dr. M. Raja Rajeswari	VC Nominee
3.	Dr.S.Yuvaraj	Subject Expert
4.	Dr. P. Maheshwari	Subject Expert
5.	Mr.K.Annamalai	Industry Expert
6.	R S Aadharsh	Alumni
7.	Mr. K. R. Gukan	Student Representative
8.	Dr.Kuppuchamy	Co-opted Member
9.	Dr. A. Hazel Verbina	Co-opted Member
10.	Dr.M.Sangeetha	Co-opted Member
11.	Dr.C. Kandasamy	Member
12.	Dr.R. Chandrasekaran	Member
13.	Dr.V.Sengani	Member
14.	Mr.S. Vinothkumar	Member

The HoD and Chairman of the Department of Commerce Finance 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 Chairman informed about the absence of the following member to attend the meeting and requested to grant the leave.

1. Dr. S. Yuvaraj – Subject expert

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

Item 18.1: To review and approve the minutes of the previous meeting held on 05.04.2024

The chairman of the Board presented the minutes of the previous meeting held on 05.04.2024 and requested the members to approve. After brief discussion the following resolution was passed.

Resolution:

Resolved to approve the minutes of the meeting held on 05.04.2024

Item 18.2: To consider and approve the changes, if any, in the syllabi for IV semester to the Students admitted for the academic year 2023-2024.

The Chairman presented the detailed syllabus for the IV semester to the students admitted for the academic year 2023-2024. The syllabi of 2022-23 batch IV Semester is taken as such except for Banking Theory Law and Practice. The details of changes made also presented as follows.

Changes Made:

Course Code	Course Name	Changes & Reason
B.Com. Finance		
235F11A4CB	Core: Banking Theory Law and Practice	VC Nominee Dr. M. Raja Rajeswari suggested to include certain basic concepts and recent trends in banking. Based on her recommendations the below changes were incorporated: Unit II- removed and included Procedure for Opening Bank Account- Types of Accounts, Account Statement vs Passbook vs e-statement -KYC norms. Also, Negotiable Instruments in unit III was brought forward to Unit II. As suggested by the Industry Expert Mr. Annamalai below changes were incorporated; In Unit III the topic Material Alteration was removed and included Paying and Collecting banker. As suggested by subject expert Dr. P. Maheshwari topics NEFT, RTGS was included in unit IV. Mr. Aadharsh, Alumni suggested to remove topics such as IBC, AQR in unit IV and to include remedies for NPA and RDDBFI.

Resolution:

Resolved to approve the syllabi for the IV semester to the students admitted for the academic year 2023-24.

Item 18.3: To consider and approve the syllabus of Core course offered to B. Com. International Business for the IV semester to the students admitted for the academic year 2023-2024.

The Chairman presented the syllabus of academic year 2022-2023 for the Core Course (Business Taxation) of B.Com. International Business for IV semester to the students admitted for the academic year 2023-2024 without any changes.

S. No	Course Name	Course offered by	Course Offered to
1.	Business Taxation 235FI1A4CC	Commerce Finance	B. Com. with International Business

After discussion the resolution was passed to approve the Core Course syllabus offered by Commerce Finance.

Resolution:

Resolved to approve the syllabus for the IV semester to the students admitted for the academic year 2023-24.

Item 18.4: To consider and approve the changes, if any, in the syllabi for VI semester to the Students admitted for the academic year 2022-2023.

The Chairman presented the detailed syllabus for the VI semester to the students admitted for the academic year 2022-2023. The details of changes made also presented as follows.

Discipline Specific Elective Courses:

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

B. Com Finance		
Course Code	Course	Course offered by
225IB1A6DA	India's Foreign Trade and Legislation	Department of Commerce with International Business
225BI1A6DA	Retail Marketing	Department of Commerce with Banking and Insurance
225CO1A6DA	Organizational Behaviour	Department of Commerce
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

New Courses Introduced:

Course Code	Course Name	Reason
B.Com. Finance		
225F11A6CA	Business Taxation	To inculcate the students in the area of understanding and comply with tax laws and its regulations.
225F11A6SA	Insurance and Risk Management	To make students develop a comprehensive understanding of insurance products, risk management process and insurance solutions, equipping them with skills to manage, mitigate, and transfer risks effectively in various contexts.
225F11A6DA	Investment Management	The Course focus on equipping students with the tools and techniques necessary for investment decisions, manage portfolios, and understand the dynamics of various investment avenues.
225F11A6DB	Security Analysis and Portfolio Management	The course focus to construct optimal investment portfolios and covers both security analysis and portfolio management.

After discussion the resolution was passed to approve the syllabi with the above modifications.

Resolution:

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

Item 18.5: To consider and approve the syllabus of IDC offered to B. Sc. CS with Cyber Security for the IV semester to the students admitted for the academic year 2023-2024.

The Chairman presented the detailed syllabus of the IDC for the IV semester to the students admitted for the academic year 2023-2024.

New Courses Introduced:

S. No	Course Name	Course offered by	Course Offered to
1.	Financial Cybersecurity 235F11A4IA	Commerce Finance	B. Sc. CS with Cyber Security

After discussion the resolution was passed to approve the IDC syllabus offered by Commerce Finance.

Resolution:

Resolved to approve the syllabus for the IV semester to the students admitted for the academic year 2023-24

Item 18.6: To consider and approve the Diploma, Certificate, Skill oriented courses to be offered for the academic year 2024-25.

The Chairman presented the Value Added Certificate Course syllabus which will be opted by the students admitted for the academic year 2023-24.

S. No	Course Name	Category
1.	Stock Trading Strategies	Value Added Certificate Course

Resolution:

Resolved to approve the syllabus of Value-added Certificate Courses opted.

Item 18.7: To consider and approve the courses offered by NPTEL that are equivalent to courses offered in our curriculum.

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

Resolution:

Resolved to approve the NPTEL that are equivalent to the courses offered in our curriculum.

Item 18.8: To approve the panel of examiners for question paper setting, evaluation of answer scripts and conduct of theory and practical examinations to be submitted to CoE for the even semester of the academic year 2024-2025.

The Chairman presented the panel of examiners for question paper setting, evaluation of answer scripts and conduct of theory and practical examinations to be submitted to CoE for the even semester of the academic year 2024-2025.

Resolution:

Resolved to approve the panel of examiners for question paper setting, evaluation of answer scripts and conduct of theory and practical examinations to be submitted to CoE for the even semester of the academic year 2024-2025.

Item 18.09: To consider and approve any other item brought forward by the Chairman and the Members of the board.

The Chairman highlighted that students from faculty of Commerce have registered and undergoing US Enrolled Agent course and to strengthen the self-employment opportunities students are motivated to complete NISM courses.

Resolution:

The board approved the same and appreciated the initiatives for the student's development.

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 the Department CDC member.

Date: 08.11.2024



(Dr.S. Arunpriya)

BoS- Chairman

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

B.Com. Finance: 2023-24
Syllabus Revision

Faculty: Commerce

Board: Commerce Finance

Semester: IV

Course Code/ Name: 235F11A4CB - Banking Theory Law and Practice

Unit	EXISTING	CHANGES
I	Banking Introduction to banking - Relationships between banker and customer – Functions of Banks –Types of Banks -Banking regulation Act 1949 – Banking system in India - Functions of RBI - Monetary Policy of RBI - Methods of credit control. Case Study on Banks improve customer satisfaction and loyalty	
II	Commercial Banks Introduction – Classification Banking – System- Functions Role of Banks in Economic Development.	Procedure for Opening Bank Account- Types of Accounts, Account Statement vs Passbook vs e-statement -KYC norms. Negotiable Instruments.
III	Introduction to Negotiable Instrument Act – Features – Classification – Special Parties – Types: Bill of Exchange, Promissory Note, Cheques: Salient Features, Proper Drawing of a Cheque- Material alteration – Material alteration and the Banker. Case Study on material alteration.	Paying banker-Banker's duty-Dishonoring of Cheques- Discharge of paying banks- Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment - Statutory protection under section 131- Collecting bankers' duty -RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal –Banking Ombudsman Case Study related to Banking Ombudsman
IV	Digital Banking Traditional Banking Vs E-Banking – Electronic Delivery Channels– Electronic Purse and Digital Cash – Dimensions - E-Banking Services -Mobile Banking – Electronic Mobile Wallet - Inter Bank Mobile Payment Service (IMPS) - Digital Currency - Fraud Detection and Security Measures in E-Banking-Demonetization and its Impact.	NEFT, RTGS
v	Introduction to Non-Performing Assets - Concept, Types - Factors Contributing to NPAs – Management of Non-Performing Assets – SARFAESI Act, 2002 -CIBIL - Assets Reconstruction Companies (ARC)- Insolvency and Bankruptcy Code (IBC)- Asset Quality Review (AQR)- Formation of the National Asset Reconstruction Company (NARCL). Case Study on Management of Non-Performing Assets.	Remedies for NPA and RDDBFI.

PERCENTAGE OF SYLLABUS REVISED

: 43 %

Course Focus on:

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

B.Com. Finance - 2022-23
Syllabus Revision- New Course

Faculty: Commerce

Board: Commerce Finance

Semester: VI

Course Code/ Name: 225F11A6CA - Business Taxation

Unit.	SYLLABUS CONTENT
I	Introduction to Business Taxation Definition of Tax - Features of Business Taxation - Objectives - Canons of Taxation -Distinction Between Direct Tax and Indirect Tax - Indirect Tax in India.
II	Introduction to GST Introduction to GST - Objectives of GST- Constitutional Amendment of GST–Types of GST in India - Enactment of GST Bills - GST Council and its Function - Imports are taxed Under GST- GST Bill. Case Study on various GST rates in India.
III	Concept of Supply under GST Meaning of Supply - Taxable Event under Supply - Significance of consideration - Import of services - Taxability of Imported services - Time of supply of Goods - Time of supply of services - Value of Supply - Inter State and Intra State Supply. Case Study on Place, Time of Supply of Goods and Services.
IV	Levy and Collection of GST Provision relating to levy and collection of CGST - The Liability of composite supply and mixed supply - Computation of levy - Input Tax Credit – Eligibility and conditions for availing Input Tax Credit - Reversal and reclaim of Input Tax Credit - Zero rated supply.
V	GST Registration Procedures - Importance of registration - Procedure for registration - Credit and Debit note under GST- Records maintained by registered persons - Types of GST returns and due dates - Inward Supplies - Payment of Tax - provision relating to Refund of Tax - E-Way Bill.

PERCENTAGE OF SYLLABUS REVISED : 100 %

Course Focus 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- New Course

Faculty: Commerce

Board: Commerce Finance

Semester: VI

Course Code/ Name: 225FIIA6SA - SEC: Insurance and Risk Management

Unit.	SYLLABUS CONTENT
I	Introduction to Insurance Introduction – meaning and Definition – Evolution of Insurance - Functions of Insurance – Purpose and Need of Insurance - Nature of Insurance – Role and Importance of Insurance - LIC- GIC.
II	Principles and Procedures Meaning, Importance, terms used (Insured, Proposal, Policy, Premium, Claim), Principles of Insurance, Double Insurance, Re- Insurance, Insurable Interest - Procedure for taking policy, Fire Insurance, Marine Insurance, Health Insurance, General Insurance. Case Study: Procedure for taking policy.
III	Regulatory Framework for Insurance Agents IRDA- Pre- requisite for obtaining a license - Duration of license - Cancellation of license- Revocation or suspension - appointment - termination of agent - Code of conduct- Unfair practices - Material information.
IV	Introduction to Risk Management Introduction- Meaning and Definition of Risk - Risk and Uncertainty – Nature of Risk – Sources of Risk– Handling Risks. Risk Management: Structure- Need– Objectives– Benefits– Nature – Development of Risk Management - Relation between risk and Asset-Risk Management Function. Case Study: Risk Management Concepts.
V	Risk Management methods Growing interest in risk management - Methods of classifying risk - Risk management process - Methods of risk identification. Risk Assessment - Statistical Methods and Probability Concept - Diversification of risk using risk pooling. Case Study: Risk identification.

PERCENTAGE OF SYLLABUS REVISED : 100 %

Course Focus 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- New Course

Faculty: Commerce

Board: Commerce Finance

Semester: VI

Course Code/ Name: 225F11A6DA - DSE - II: Investment Management

Unit.	SYLLABUS CONTENT
I	Meaning – Comparison of Investment, Gambling and Speculation - Investor classification – Investment in Debt instruments: Bonds, Debentures- Investment in Equity shares, Preference shares, Investment in real estate - Factors favorable for investment – Features of investment – Investment process. Case study on Investment and Gambling.
II	Meaning - Types - Primary market – Features - Mode of new issue- Function of new issue market - Guidelines - Secondary market – Difference between primary market and secondary market - SEBI - Structure of stock exchange –Functions - BSE – NSE.
III	Risk and return – Risk-free rate and its influencing factors and risk premium. Fundamental analysis: Economic analysis – Industry analysis – Company analysis. Technical analysis: Types of charts - Market indicator- Fundamental Vs Technical analysis. Case study on Fundamental Analysis - Assessing the Value of Investments.
IV	Valuation of securities: Bond - Features -Types, Determinants of interest rates- Bond Valuation - Equity shares- Concept, Valuation, and Dividend Valuation Models.
V	Meaning – Listing Procedures –SEBI Guidelines for listing - Advantages of listing –Types - Demat Account: Meaning, Importance, Benefits - Procedure to Open Account - Registration of Stock brokers – Function of brokers – Kinds of brokers - Opening Account with Broker - Rights and Obligations of stock broker. Case Study on Stock Market Listing and Demat Accounts.

PERCENTAGE OF SYLLABUS REVISED : 100 %

Course Focus 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- New Course

Faculty: Commerce

Board: Commerce Finance

Semester: VI

Course Code/ Name: 225F11A6DB - DSE - III: Security Analysis and Portfolio Management

Unit.	SYLLABUS CONTENT
I	Security - Portfolio - Investment Vs speculation - Security Analysis - Markets for securities - Functions. Valuation of Equity Securities: Need of equity valuation- Methods of Equity Valuation - Basics of Technical Analysis - Recap of various valuation methodologies – DDM - DCF - Introduction to Relative Valuations. Case study on Dividend Discount Model.
II	Portfolio Analysis. Traditional Vs Modern - Assumption of Markowitz Theory - Markowitz Diversification - Parameters - Criteria of dominance - Markowitz Model - Portfolio Risk - Arbitrage Pricing Theory. Case Study: Arbitrage Pricing Theory.
III	Portfolio Selection Portfolio Selection - efficient set of Portfolios - Optimal portfolio (theory only). Capital Asset Pricing Model: Assumptions- Security Market Line (SML) - Capital Asset Pricing Model (CAPM) – Assumptions of CAPM - Testing the CAPM – Limitations of CAPM. (Simple Problems) Case Study: Capital Asset Pricing Model.
IV	Portfolio Evaluation Measures of portfolio performance - Reward to variability and rewards to volatility - Sharpe's performance index - Asset selection - components of expected return - empirical testing - Sharpe model - Optimal Portfolio of Sharpe. (Simple Problems).
V	Portfolio Revision Passive Management – Active Management – The Formula plans for the purchase & sale of securities – Rupee cost averaging – Constant rupee plan – Constant ratio plan – Portfolio revision & cost.

PERCENTAGE OF SYLLABUS REVISED : 100 %

Course Focus 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
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18th

ATTENDANCE OF THE EIGHTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce


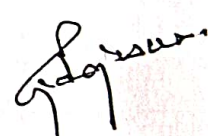
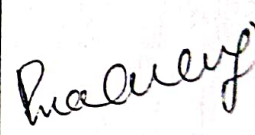
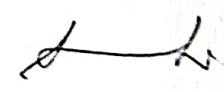
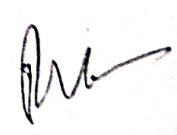
Board: Commerce Finance

Date: 08.11.2024

Time: 10.00.am.

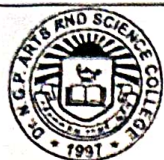
Venue: Seminar Hall -4

The following members were present for the meeting

S. No	Name	Designation	Signature
1.	Dr.S.Arunpriya Associate Professor & Head Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Chairman	
2.	Dr. M. Raja Rajeswari Assistant Professor Department of Commerce PSGR Krishnammal College for Women Coimbatore - 641 004.	VC Nominee	
3.	Dr.S.Yuvaraj Assitant Professor Department of Commerce Madras University Chennai - 600 005.	Subject Expert	ABSENT
4.	Dr. P. Maheshwari Assistant Professor and Head Department of Commerce with CA VLB Janakiammal College of Arts & Science Kovaipudur, Coimbatore 641042.	Subject Expert	
5.	Mr.K.Annamalai Managing Director Annamalai Capital Services (P) Ltd 14, Arts College Road, Coimbatore - 641018.	Industry Expert	
6.	R S Aadharsh Chief Executive Officer Aarudhraa Associate 159, Sullivan Street Gandhi Park, Coimbatore- 641001.	Alumni	

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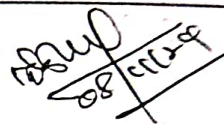
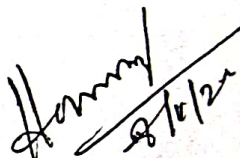

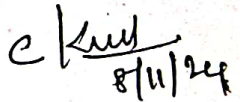
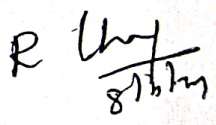



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7.	Mr. K. R. Gukan Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Student Representative	
8.	Dr.N.Kuppchamy Associate Professor & Head Department of Tamil Dr.N.G.P. Arts and Science College Coimbatore.	Co-opted Member	
9.	Dr. A. Hazel Verbina Professor & HoD (i/c) Department of English Dr.N.G.P. Arts and Science College Coimbatore.	Co-opted Member	
10.	Dr.M.Sangeetha Professor Department of Mathematics Dr.N.G.P. Arts and Science College Coimbatore.	Co-opted Member	
11.	Dr.C.Kandasamy Associate Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Internal Member	
12.	Dr.R.Chandrasekaran Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Internal Member	
13.	Dr.V.Sengani Assistant Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Internal Member	

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14.	Mr.S.Vinothkumar Assistant Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Internal Member	
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Date: 08.11.2024



(Dr.S.Arunpriya)

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

