



## 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.  
Website: www.drngpasc.ac.in | Email: info@drngpasc.ac.in. | Phone: +91-422-2369100

BoS

14<sup>th</sup>

### MINUTES OF THE FOURTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Board: Commerce with Information Technology


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

<b>Name of the Body</b>	<b>BoS</b>
<b>Department</b>	<b>Commerce with Information Technology</b>
<b>Meeting No.</b>	<b>14</b>
<b>Date and Time</b>	<b>03/12/2022, 10.00 a.m.</b>
<b>Venue</b>	<b>Placement Board Room</b>
<b>Members Attended</b>	<b>The details are given in the ANNEXURE -I</b>

#### AGENDA

1.	Discussion on UG syllabi for Part III - Core Courses for Second Semester 2022-23 Batch and onwards.
2.	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC - Business Statistics) offered by Department of Mathematics for 2022-23 Batch and onwards.
3.	Discussion on Part I (Tamil/ Hindi/ French/ Malayalam) offered by Language Department for 2022-23 Batch and onwards.
4.	Discussion on Part II (Professional English) offered by English Department for 2022-23 Batch and onwards.
5.	Discussion on Part IV (AECC) Basic Tamil/ Advanced Tamil/ Human Rights and Women's Rights offered by Department of Tamil and B.Com., Corporate Secretaryship for 2022-23 Batch and onwards
6.	Discussion on credits for Part V Extension Activity for 2022-23 Batch and onwards.
7.	Discussion on Value Added Certificate Courses (VACC) for 2021-22 Batch and onwards
8.	Any other matter



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		14 <sup>th</sup>

### MINUTES OF THE FOURTEENTH BOARD OF STUDIES MEETING

**Faculty: Commerce**

**Board: Commerce with Information Technology**

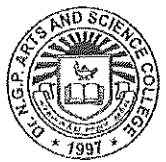
The Chairman of BoS welcomed all the Panel members for the meeting. The items listed in the agenda were taken for discussion.

The following are the minutes of the meeting:

<b>Item - 01</b>	<b>Discussion on UG syllabi for Part III - Core Courses for Second Semester 2022-23 Batch and onwards</b>
<b>Discussion</b>	<p><b>225BP1A2CA: Advanced Financial Accounting (New Course)</b></p> <ul style="list-style-type: none"> <li>• The unified syllabus approved by Board of Studies in Commerce in Business Process Services was placed for endorsement.</li> </ul> <p><b>225CI1A2CA – Fundamentals of Information Technology (New Course)</b> As per the suggestions given by Dr. Viji Gripsy, Dr. Vimala and Mr. Dinesh Paranthagan the following changes made.</p> <ul style="list-style-type: none"> <li>• In <b>Unit I</b> Computer Organisation and Arithmetic included.</li> <li>• Fundamentals of computer network added in <b>Unit II</b>.</li> <li>• Internet platform and Mailing system incorporated in <b>Unit III</b>.</li> <li>• <b>Unit IV</b> title renamed as Office Automation</li> <li>• <b>Unit V</b> title renamed as Data Handling.</li> </ul> <p><b>225CI1A2CP - Spreadsheet Applications -II (New Practical Course)</b></p> <ul style="list-style-type: none"> <li>• Spreadsheet Applications - II new course for 2022-23 Batch and onwards to enhance analytical skills.</li> </ul>
<b>Resolution</b>	The Board members approved the syllabi for the above courses
<b>Item - 02</b>	<b>Discussion on syllabus for Part III - Inter Disciplinary Course (IDC - Business Statistics) offered by Department of Mathematics 2022-23 Batch and onwards</b>
<b>Discussion</b>	<p><b>222MT1A2IA: Business Statistics</b></p> <ul style="list-style-type: none"> <li>• The unified syllabus approved by the Board of Studies in Mathematics was placed for endorsement</li> </ul>
<b>Resolution</b>	The Board unanimously approved the IDC Syllabus

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<b>Item - 03</b>	<b>Discussion on Part I (Tamil/ Hindi/ French/ Malayalam) offered by Language Department for 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>221TL1A2TA : Part I:Tamil - II: ARA ILAKKIYAM</b> <b>221TL1A2HA Part I: Hindi - II: Modern Literature</b> <b>221TL1A2FA Part I: 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 were placed for endorsement</li></ul>
<b>Resolution</b>	The Board members approved the Syllabi for the above courses
<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 : Part II: 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) Basic Tamil/ Advanced Tamil/ Human Rights and Women's Rights 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 B.Com. Corporate Secretaryship was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board members approved the syllabi for the above courses.
<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.

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		14 <sup>th</sup>

<b>Item – 07</b>	<b>Discussion on Value Added Certificate Course (VACC) 2021-22 Batch and onwards</b>
<b>Discussion</b>	<ul style="list-style-type: none"> <li>The unified syllabus approved by the Board of Studies in B.Com.was placed for endorsement.</li> </ul>
<b>Resolution</b>	The Board members approved the VACC.
<b>Item – 08</b>	<b>Any other matters</b>
<b>Discussion</b>	<ul style="list-style-type: none"> <li>The board members discussed and recommended the Panel of Examiners</li> </ul>
<b>Resolution</b>	The suggestions given by the Board members are approved.

The chairman of Board of Studies (BoS) thanked all the members for their active participation and cordially invited them for the next meeting.

**Date: 03/12/2022**

  
**(Dr. S. Kamalaveni)**

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



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14<sup>th</sup>

## Syllabus

Faculty: Commerce  
Semester: II

Board: Commerce with Information Technology  
Course Code/ Name: 225BP1A2CA / Advanced Financial Accounting

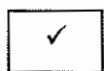
Unit	Content
I	<b>Branch and Departmental Accounting</b> Branch Accounting: Objects - Types of Branch Accounting – Dependent Branches – Features –Accounting in respect of Dependent Branches – Debtors System only – Cost Price and Invoice Price – Independent Branches (Theory only).  Departmental Accounting: 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).
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:** The Question paper shall cover 20% Theory and 80% Problem.

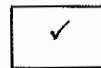
Case study (Examined Internal only)

**PERCENTAGE OF SYLLABUS REVISED: 100%**

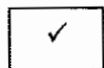
**COURSE FOCUSES ON:**



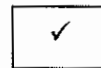
Skill Development



Entrepreneurial Development



Employability



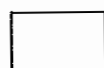
Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics





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## Syllabus – New Course

Faculty: Commerce

Board: Commerce with Information Technology

Semester: II

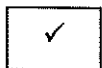
Course Code/ Name: 225CI1A2CA / Fundamentals of Information Technology

Unit	Content
I	<b>Computer Organization</b> Introduction: Components of Information Technology - Types of Information Systems – Hardware and Software - Types of Software - Programming language: machine- assembly and high-level languages - Language Processors: Assemblers - Interpreters - Compiler and Editors- Number System: Binary- Octal- Decimal and Hexadecimal number systems and their conversion. Case Study on Fundamentals of Computer.
II	<b>Fundamentals of Computer network</b> Introduction - Features - Architecture of computer networks - Components of network - computer network types - Topologies - Transmission modes - Network security: Introduction - Aspects of network security - Security - Privacy - Digital signature. Case Study on Networking Concepts
III	<b>Introduction to Internet</b> Introduction to Internet -Intranets and Extranets – Working of Internet - Modes of connecting to Internet - Internet Terminologies - WWW - Search engine - Wireless System – Web Hosting Overview of E-Mail - E-Mail Message Components - Message composition - E-mail inner workings - E-mail management - MIME types - Newsgroups - Mailing lists
IV	<b>Office Automation</b> MS Word – Creating a new document – Editing – Working with margins - pages and line spaces -Adding Headers, Footers and page numbering – Printing documents – MS Excel – Creating a new workbook – Entering data into the worksheets – Editing worksheets – Adding Cell borders and shading working with ranges – Managing and printing workbook – Simple calculations – Copying formulas – Creating charts.
V	<b>Data Handling</b> MS PowerPoint – Creating a new presentation – working with slides in different views – Printing presentations - Inserting, Deleting and copy slides – Rearranging slides – Adding and modifying slide text - Adding graphics to slide - MS Access – Creating a new database creating and editing table – Entering and editing data in table – Creating relationships between tables – Creating and modifying a form. Case Study on MS Access DB Connectivity

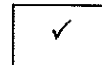
Note: Case study (Examined Internal only)

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COURSE FOCUSES ON:

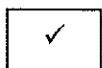
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Skill Development



Entrepreneurial Development



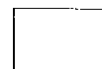
Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics





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## Syllabus – New Practical Course

Faculty: Commerce

Board: Commerce with Information Technology

Semester: II

Course Code/ Name: 225CI1A2CP/ Spreadsheet Applications- II

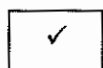
S.No	List of Exercises
1.	<b>Text Functions:</b> Upper, Lower , Proper Left, Mid, Right, Find, Substitute, Trim, Len, Exact, Concatenate
2	<b>Applications of formula:</b> Use the Function Wizard, Common functions (Average, Min, Max, Count, CountA, Round, INT)
3	<b>Functions:</b> What-if-analysis, Goal Seek, Reporting, Character Functions, Age Calculations, Data Validation
4	<b>Data Analysis:</b> Sub Total Reports, Auto Filter, Password Protecting Worksheets, Linking Multiple Sheets, Sheet Referencing, Linking Between Word/Excel/PPT
5	<b>Mathematical Functions:</b> SumIf, CountIf, AverageIf, NestedIf, IfError, AND, OR, NOT
6	<b>Pivot Table:</b> Adding Slicers tool in Pivot and Table, Basic and Advanced Value Field Setting
7	<b>Sorting and Filtering:</b> Filtering on texts, Numbers and colours, Sorting options.
8	<b>Advanced Paste Special Techniques:</b> Paste formulas, Paste formats, Paste validations, Transpose Tables
9	<b>Protecting Excel:</b> File Level Protection, Workbook, Worksheet Protection
10	<b>Printing Workbooks:</b> Setting up print area, Customizing header and footer, Designing the structure of templates
11	Finding Positive and Negative Number
12	Date and Time Functions

Note: Out of 12 exercises 10 mandatory

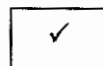
Software: MS-Excel

**PERCENTAGE OF SYLLABUS REVISED**  
**COURSE FOCUSES ON:**

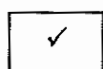
**: 100%**



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics





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BoS

14<sup>th</sup>

## Syllabus

Faculty: Commerce

Board: Commerce with Information Technology

Semester: II

Course Code/ Name: 222MT1A2IA / Business Statistics

Unit	Content
I	<b>Measures of Central Tendency</b> Introduction- arithmetic mean- median - mode - comparison of the mean, median and mode-geometric mean- harmonic mean.
II	<b>Measures of Dispersion</b> Introduction- importance - range - interquartile range - interfractile range - mean deviation- standard deviation- relative dispersion- co-efficient of variation
III	<b>Probability</b> Introduction - Probability theory - basic terminologies - three types - axioms - conditions of statistical independence and dependence - Baye's theorem.
IV	<b>Correlation and Regression Analysis</b> Concept and importance - correlation and causation-types - graphic and algebraic methods - coefficient of determination-rank correlation-some limitations -regression model-estimation using the regression line- method of least squares-alternative approach-regression co-efficient.
V	<b>Time Series Analysis and Forecasting</b> Introduction- components of a time series- trend- seasonal variation- cyclical variation- irregular variation - forecasting.

PERCENTAGE OF SYLLABUS REVISED : 100%  
COURSE FOCUSES ON:



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization




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		<b>14th</b>

### ATTENDANCE OF THE FOURTEENTH BOARD OF STUDIES MEETING




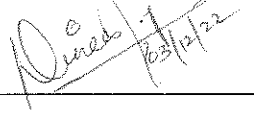

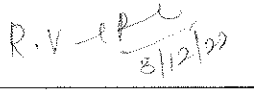

**Faculty: Commerce**

**Name of Board: Information Technology**

**Venue : Board Room**

**Date: 03.12.2022**

**Time: 10.00 a.m.**

S. No.	Category	Name	Designation & Address	Signature
1	Chairman	Dr.S.Kamalaveni	Department of Commerce with Information Technology Dr. N.G.P. Arts and Science College, Coimbatore -641048	
2	VC Nominee	Dr. V. Vimala	Assistant Professor, Department of Commerce, Avinashilingam Institute of Home Science and Higher Education for Women, Coimbatore -641043	
3	Subject Expert	Dr. M.Gurupandi	Assistant Professor, Department of Commerce, School of Management, Alagappa University, Karaikudi - 630003.	ABSENT
4	Subject Expert	Dr.J.Viji Gripsy	Associate Professor, Department of Computer Science, PSGR Krishnammal College for Women, Coimbatore - 641004	
5	Industrial Expert	Mr.Dinesh Paranthagan	Founder & CEO, Ethical Hacker & Pen Tester, Hackup Technology, Coimbatore	
6	Alumni	Ms.N.Abinaya	Technical Support Executive, Infosys BPM, Hosur Road, Bangalore- 560100	ABSENT
7	Co-opted Member	Dr.N.Kuppusamy	Department of Tamil Dr. N.G.P. Arts and Science College, Coimbatore -641048	
8.	Co-opted Member	Dr. R VidhyaPrabha	Department of English Dr. N.G.P. Arts and Science College, Coimbatore -641048	
9.	Co-opted Member	Dr. M.Sangeetha	Department of Maths Dr. N.G.P. Arts and Science College, Coimbatore -641048	



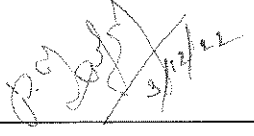
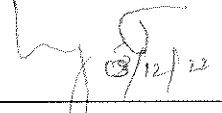


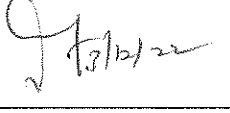



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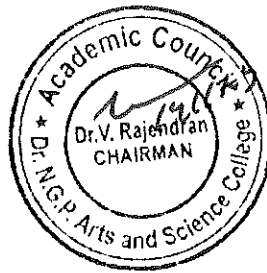
BoS

14th

10.	Member	Dr. P.Kannan	Department of Commerce with Information Technology Dr. N.G.P. Arts and Science College, Coimbatore -641048	
11.	Member	Dr. J.Lilly	Department of Commerce with Information Technology Dr. N.G.P. Arts and Science College, Coimbatore -641048	
12.	Member	Dr.D.Sureshkumar	Department of Commerce with Information Technology Dr. N.G.P. Arts and Science College, Coimbatore -641048	
13.	Member	Dr.N.Deepa	Department of Commerce with Information Technology Dr. N.G.P. Arts and Science College, Coimbatore -641048	
14.	Member	Mrs.D.Malarvizhi	Department of Commerce with Information Technology Dr. N.G.P. Arts and Science College, Coimbatore -641048	
15.	Student Representative	Mr.R.Gowtham	Department of Commerce with Information Technology Dr. N.G.P. Arts and Science College, Coimbatore -641048	

Date:03.12.2022

  
(Dr.S.Kamalaveni)  
Chairman, BoS Commerce IT



**BoS Chairman/HoD**  
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