

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 (3rd 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

18th

Department of Commerce with Professional Accounting

Board of Studies Meeting

The minutes of the 18th meeting of Board of Studies held on 08.11.2024 at 10.30 am at Commerce Lab.

Members Present:

S. No.	Name	Designation
1	Dr. M. Kalimuthu, Professor & Head (i/c), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Chairman
2	Dr.M.Anbukarasi, Assistant Professor, Bharathiar University, Coimbatore-641 046.	VC nominee
3	Dr Chidambaram N, Associate Professor, School of Business and Management – BBA, CHRIST (Deemed to be University), 30, Valor Court, Dasve Lavasa, Taluka Mulshi, Pune, Maharashtra - 412 112.	Subject Expert
4	Dr.K.Prabhakar Rajkumar Professor and Head, Department of Commerce, School of Commerce and Business Management, Central University of Tamil Nadu, Thiruvarur-610005.	Subject Expert
5	CA.N.V.Palanisamy, Chairman- ICAI Coimbatore Chapter, NVP & Co., Chartered Accountant, Coimbatore-641002.	Industrial Expert
6	Ms. M.Kiruba, Team Leader, Byju's, KCT Tech Park, Coimbatore-6410 035.	Alumni
7	Dr.N.Kuppuchamy, Associate Professor & Head, Department of Tamil, Dr.N.G.P. Arts and Science College, Coimbatore.	Co-opted Member

8	Dr.A.Hazel Verbina, Professor & Head (i/c), Department of English, Dr.N.G.P. Arts and Science College, Coimbatore.	Co-opted Member
9	Dr.R.Sowrirajan, Professor & Head, Department of Mathematics, Dr.N.G.P. Arts and Science College, Coimbatore.	Co-opted Member
10	Dr. S.Suguna, Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
11	Dr. N. Ramya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
12	Dr. P.Dhanya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
13	Dr. D. Sivasakthi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
14	Dr.R.Mayilsamy, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
15	Mr.A.David, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
16	Ms.P.Maheswari, Assistant Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
17	Mr.S. Nithish Kumar (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Student Representative

The HoD and Chairman of the Department of **Commerce with Professional Accounting** **Dr. M. Kalimuthu** welcomed and introduced all the members and appreciated them for their continuous support and contribution for the development of academic standard and enrichment of the syllabus.

Further Chairman informed the following members' absences for the meeting and requested to grant leave of absence.

1. CA.N.V.Palanisamy - Industrial Expert
2. Ms. M.Kiruba - Alumni

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 previous meeting held on 05.04.2024.

Item 18.2: To consider and approve the syllabi for II semester for the students admitted during the academic year 2024-2025.

The Chairman presented the detailed Scheme and Syllabi for II semester for the students admitted from the academic year 2024-2025. The members deliberated in detail about the modification required. After discussion, it is unanimously decided to adopt the following changes.

New Courses Introduced:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
24PAU2CP	Advanced Spreadsheet Modeling for Business Decisions	<p>Dr.N.Chidambaram and Dr.K.Prabhakar Rajkumar suggested to replace the following for AI applications in Spreadsheets.</p> <ul style="list-style-type: none"> • Flash Fill functions and Recommended Charts with AI instead of Home Loan EMI Calculation. • Performing Correlation analysis with AI instead of Look up stock list data by using VLOOKUP and HLOOKUP functions. • Access Insights in Excel instead of Create Financial Modeling by using Choose Functions. • Performing Sales forecasting in Excel instead of Prepare Financial Statement by using CONCATENATE Function.

After discussion, the following resolution was passed.

Resolution: Resolved to approve the Scheme and Syllabi for II semester for the students admitted from the academic year 2024-25.

Item 18.3: To review and approve the changes, if any, in the syllabi for the IV semester for the students admitted during the academic year 2023-2024.

The Chairman presented the detailed syllabi for the IV semester for the students admitted from the academic year 2023-2024. After discussion, it is unanimously decided to adopt the following changes.

Changes Made:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
235PA1A4CB	Financial Reporting	Dr.N.Chidambaram suggested to move four Accounting Standards topics from Unit II to Unit III.
235PA1A4CC	Principles of Marketing	Unit-V: Dr.N. Chidambaram suggested to include the topic Advertising Standards Council of India (ASCI) to up skill in recent marketing concepts.

Common Course offered

The Common Course is offered by the department to the following Departments

Course Code	Course Name	Course offered by	Course offered to
235PA1A4CA	Corporate Accounting	Commerce with Professional Accounting	All Commerce Departments

After discussion, the following resolution was passed.

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

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

The Chairman presented the detailed syllabi for the VI semester for the students admitted from the academic year 2022-2023. After discussion, it is unanimously decided to adopt the following changes.

Changes Made:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
225PA1A6CA	Auditing and Assurance	Unit-I: Dr.M.Anbukarasi suggested to replace Procedures of Audit instead of Book Keeping and Accounting. Unit-III: Dr.K.Prabhakar Rajkumar

		suggested to include Audit procedures of Share Capital including share transfer.
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New Courses Introduced: Discipline Specific Elective (DSE)

B.Com. (PA)		
Course Code	Course	Change and Reason
225FI1A6DA / 225IB1A6DA / 225BI1A6DA / 225CO1A6DA	DSE-II: Investment Management / India's Foreign Trade and Legislation / Retail Marketing / Organizational Behavior	Four Group of electives is offered to students in the area of Finance, International Business, Marketing and Human Resource Management to choose on their interest.
225FI1A6DB / 225IB1A6DB / 225BI1A6DB / 225CO1A6DB	DSE-III: Security Analysis and Portfolio Management / International Banking and Finance / Customer Relationship Management / Industrial Relations and Labour Law	

After discussion, the following resolution was passed with the above changes and modifications.

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

Item 18.5: To approve the panel of examiners for the Even semester of 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 and suggested for industry expert to conduct internship viva from next Academic Year.

Resolution: Resolved to approve the panel of examiners for question paper setting, question paper Scrutiny and conduct of Practical and Theory examination to be submitted to CoE for exam related work.

Item 18.6: To consider and approve any other item brought forward by the Chairman and the members of the board.

The board placed self- study papers to earn extra credits for approval for UG offered in the III semester of 2024-2025 Batch

Course Code	Course Name	Semester
24PAUSSA	Introduction to Information Technology	III
24PAUSSB	Principles of Marketing	III

Resolution: Resolved to approve the syllabi of self-study papers in the forthcoming Academic Year.

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

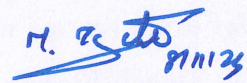
Item 18.8: To consider and approve any other item brought forward by the Chairman and members of the board.

The Chairman brought forward the achievements of students in CA and CMA Foundation courses conducted by The Institute of Chartered Accountants of India and The Institute of Cost Accountants of India.

Resolution: Resolved to approve the Professional Courses for the students admitted for the Academic Year 2022-23.

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. Ramya.

Date: 08.11.2024



(Dr. M. Kalimuthu)

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

New Course

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: II

Course Code / Name: 24PAU2CP / Advanced Spreadsheet Modeling for Business

Decisions

Unit	Existing Exercises	Changes
1	Data representation by using filtering and sorting.	
2	Calculation of depreciation by using financial functions.	
3	Home Loan EMI Calculation.	Flash Fill functions and Recommended Charts with AI.
4	Present Value (PV) Future Value (FV) Calculation.	
5	Look up stock list data by using VLOOKUP and HLOOKUP functions.	Performing Correlation analysis with AI.
6	Net Present Value (NPV) and Internal Rate of Return (IRR) Calculation.	
7	Prepare Sales Report by using Power Functions (Count IF & Sum IF).	
8	Prepare Financial Planning by using Excel Formulas.	
9	Analyze Sales Report by using If combined with AND /OR Functions.	
10	Create Financial Modeling by using Choose Functions.	Access Insights with AI.
11	Prepare Bank Loan Statement by using PMT and IPMT functions.	
12	Prepare Financial Statement by using CONCATENATE Function.	Performing Sales forecasting with AI.

PERCENTAGE OF SYLLABUS REVISED

: 33 %

COURSE FOCUSES ON:

Skill Development

Entrepreneurial Development

Employability

Innovations

Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: IV

Course Code / Name: 235PA1A4CC / Principles of Marketing

Unit	Existing	Changes
I	Definition of Market and Marketing-Importance of Marketing – Modern Marketing Concept - Global Marketing – E-marketing – Telemarketing – Green Marketing - Marketing Ethics - Career Opportunities in Marketing.	
II	Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information.	
III	Meaning – Need for Studying Consumer Behaviour – Factors Influencing Consumer Behaviour - Market Segmentation – Customer Relationship Marketing.	
IV	Product Mix – Meaning of Product – Product Life Cycle – Branding – Labelling – Price Mix : Importance-Pricing Objectives - Pricing Strategies – Promotion Mix – Personal Selling and Sales Promotion – Advertisement - Media of Advertisement - Place mix-Importance of Channels of Distribution – Functions of Middlemen – Importance of Retailing in today’s context.	
V	Bureau of Indian Standards – AGMARK – Geographical Indication (GI) Tags in India – Consumerism – Consumer Awareness – Consumer Protection Act – Rights of Consumers.	Advertising Standards Council of India (ASCI)

PERCENTAGE OF SYLLABUS REVISED

: 6%

COURSE FOCUSES ON:

Skill Development

Entrepreneurial Development

Employability

Innovations

Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: VI

Course Code / Name: 225PA1A6CA / Auditing and Assurance

Unit	Existing	Changes
I	Auditing: Origin - Definition - Book Keeping, Accounting - Objectives -Auditing and Investigation -Objectives of Investigation -Distinction between Auditing and Investigation - Types of Audit - Advantages and Limitations of Auditing - Qualities and Qualification of an Auditor - Audit Programme.	Types and Procedures of Audit
II	Internal Control: Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching: Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.	
III	Verification and Valuation of Assets and Liabilities – Auditors position regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves	
IV	Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Audit Report - Contents and Types.	Audit procedures of Share Capital including share transfer
V	Audit of Computerized Accounts – Computer assisted Auditing Techniques and Electronic Auditing. Standard Setting Process: Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB).	

PERCENTAGE OF SYLLABUS REVISED

: 3 %

COURSE FOCUSES ON:

Skill Development

Entrepreneurial Development

Employability

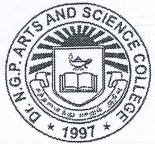
Innovations

Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics



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BoS

18th

ATTENDANCE OF EIGHTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

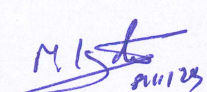
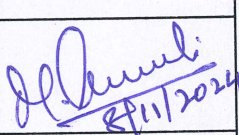
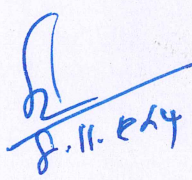
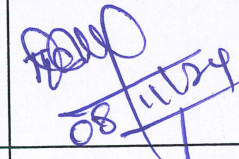

Name of Board: Commerce with Professional Accounting

Date : 08.11.2024

Time : 10.30 a.m.

Venue : Commerce Lab (D1-101)

The following members were present for the Meeting

S. No.	Name	Designation	Signature
1	Dr. M. Kalimuthu, Professor & Head (i/c), Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Chairman	 08/11/24
2	Dr.M.Anbukarasi, Assistant Professor, Bharathiar University, Coimbatore-641 046.	VC nominee	 08/11/2024
3	Dr Chidambaram N, Associate Professor, School of Business and Management – BBA, CHRIST (Deemed to be University), 30, Valor Court, Dasve Lavasa, Taluka Mulshi, Pune, Maharashtra - 412 112.	Subject Expert	ONLINE MODE
4	Dr.K.Prabhakar Rajkumar Professor and Head, Department of Commerce, School of Commerce and Business Management, Central University of Tamil Nadu, Thiruvavur-610005.	Subject Expert	 8.11.24
5	CA.N.V.Palanisamy, Chairman- ICAI Coimbatore Chapter, NVP & Co., Chartered Accountant, Coimbatore-641002.	Industrial Expert	ABSENT
6	Ms. M.Kiruba, Team Leader, Byju's, KCT Tech Park, Coimbatore-6410 035.	Alumni	ABSENT
7	Dr.N.Kuppuchamy, Associate Professor & Head, Department of Tamil, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	 08/11/24
8	Dr.A.Hazel Verbina, Professor & Head (i/c), Department of English, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	





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

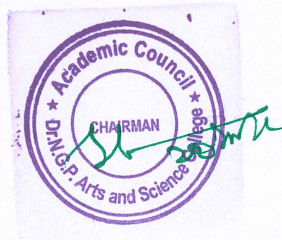
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18th

9	Dr.R.Sowrirajan, Professor & Head, Department of Mathematics, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	
10	Dr. S.Suguna, Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
11	Dr. N. Ramya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
12	Dr. P.Dhanya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
13	Dr. D. Sivasakthi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
14	Dr.R.Mayilsamy, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
15	Mr.A.David, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
16	Ms.P.Maheswari, Assistant Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	
17	Mr.S. Nithish Kumar (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Student Representative	

Date: 08/11/2024



08/11/24
(Dr. M. Kalimuthu)

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

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305 St. Vincent St.
 Department of Chemistry
 Dr. M. G. Evans and James Collins
 Committee - Oct 1951



1951-1952