	<p><b>Dr. N.G.P. ARTS AND SCIENCE COLLEGE</b>          (An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)          Approved by Government of Tamil Nadu &amp; 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.dnrgpasc.ac.in   Email: info@dnrgpasc.ac.in.   Phone: +91-422-2369100</p>	<p><b>BoS</b></p> <p><b>12<sup>th</sup></b></p>
--	--	---

**Department of Commerce Accounting and Taxation**

**Board of Studies Meeting**

The minutes of the 12<sup>th</sup> meeting of Board of Studies held on 02.04.2024 at 10.30 a.m. at the Main Board Room.

**Members Present:**

S.No	Name	Category
1	Dr. T. Snekalatha Professor and Head	Chairman
2	Dr. V. Poongodi Associate Professor & Head Department of Commerce Sri Jayendra Saraswathy Maha Vidhyalaya College of Arts & Science, Coimbatore	University Nominee
3	Dr. M. Prakash Associate Professor in Commerce School of Commerce, Finance and Accountancy Christ Deemed to be University Bangalore	Subject Expert
4	Dr. S. Vijayalakshmi Head of the Department in Commerce (PA) PSGR Krishnammal College for Women Coimbatore	Subject Expert
5	Dr. N. Kodhai Nayaki Professor	Member
6	Dr. A. Anandhalakshmy Professor	Member
7	Dr. E. Karthika Associate Professor	Member
8	Mrs. T. Maheswari Assistant Professor	Member
9	Dr. R. Sowrirajan Assistant Professor & Head Department of Mathematics	Co- opted member
10	Dr. N. Kuppuchamy Professor and Head Department of Tamil	Co-opted member
11	Dr. A.Hazel Verbina Professor & Head i/c	Co-opted member

	Department of English	
12	Dr. Adhiselvam. A Professor and Head Department of Information Technology	Co-opted member
13	Ms. S. Preethi Process Executive in Infosys BPM Private Ltd. Bangalore	Meritorious Alumni
14	Swetha Ravichandran	Students Representative

The HoD and Chairman of the Department of Commerce Accounting and Taxation 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 the inability of the following member/s to attend the meeting and requested to grant leave of absence.

1. CA. K. Saravanan - Industrial Expert

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

**Item 12.1:** *To review and approve the minutes of the previous meeting held on 16-10-2023.*

The chairman of the Board presented the minutes of the previous meeting held on 16-10-2023 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 16-10-2023.**

**Item 12.2:** *To consider and approve the Scheme, Regulation and Syllabi for I semester to the students admitted during the academic year 2024-2025.*

The Chairman presented the detailed Scheme, Regulation and Syllabi for the students admitted during the academic year 2024-25 for the I semester. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes.

**Changes Made:**

Course Code	Course	Change and Reason
24ATUICA	Business	As suggested by Dr.M.Prakash in

	Communication	<p>Unit I - Expand the contents in communication and shifted the Modern Communication Methods to Unit V.</p> <p>Unit II – Subheadings under the topic <b>Layout</b> is removed. Instead of that Unit III is shifted to Unit II.</p> <p>Unit III – Content of Unit IV is shifted to Unit III.</p> <p>Unit IV - Correspondence with Export–Import, Letter of Credit and Directors were included to gain knowledge in International Communication.</p> <p>Unit V- Remove the topic <b>Report preparation</b> as it is provided in the English course. Instead of that Modern Communications were shifted from unit I to unit V. <b>Presentation skill</b> is included to exhibit the presentation skill.</p>
--	---------------	---

#### IDC Courses

Course Code	Course	Change and Reason
24MTU1IA	IDC Business Mathematics	IDC Courses in the first and third semester shifted to third and fourth semester and third and fourth semester courses shifted to first and second semester.
24MTU2IA	Business Statistics	
24COU3IA	Business Economics	
24CAU4IA	Enterprise Resource Planning	

#### New Courses Introduced:

Course Code	Course	Change and Reason
24ATU3IB	IDC Business Accounting	Business Accounting syllabus is offered to B.Sc. Mathematics for the batch 2024-2025 onwards.

#### Courses Removed

Course Code	Course	Change and Reason
-	-	-

After discussion the following resolution was passed.

#### Resolution:

**Resolved to approve the Scheme, Regulation and adopt the revised syllabus for students admitted for the academic year 2024-25.**

**Item 12.3:** *To consider and approve the syllabi for III semester for the students admitted during the academic year 2023-2024.*

The Chairman presented the detailed Syllabi for the III semester to the students admitted during the academic year 2023-24. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes.

**Changes Made:**

Course Code	Course	Change and Reason
235AT1A3SP	Banking Practices	As suggested by Dr. S. Vijayalakshmi. Two new exercises were included 1. Mortgage loan application 2. Small Business Credit Application In order to enhance the skill in filling up the recent forms in banking.

**New Courses Introduced:**

Course Code	Course	Change and Reason
-	-	-

**Courses Removed:**

Course Code	Course	Change and Reason
-	-	-

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 12.4:** *To consider and approve the syllabi for V semester to the Students admitted during the academic year 2022-2023.*

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

**Changes Made:**

Course Code	Course	Change and Reason
22ATIA5CB	Income Tax Law and Practice - II	<p>As per the suggestion by Dr.M.Prakash, the course name is changed as Income Tax Law and Practice II.</p> <p>As suggested by Dr V.Poongodi, in Unit I - Assessment of <b>Agricultural Income</b> is included to assess the Income from Agriculture.</p> <p><b>Set Off and Carry Forward Losses</b> is shifted to the course <b>Income Tax Law and Practice</b> as we are in common syllabus.</p>

**Discipline Specific Electives**

Course Code	Course	Offered By	Reason
225FIIA5DA/	Financial Markets/	Department of Commerce with Finance	To provide knowledge in various courses as per the interest of the students.
225IBIA5DA/	International Business Environment/	Department of Commerce with International Business	
225BIIA5DA/	Advertising and Salesmanship	Department of Commerce with Banking and Insurance	
225COIA5DA	Human Resource Management	Department of Commerce	

**New Courses Introduced:**

Course Code	Course	Change and Reason
225ATIA5GP	<b>Generic Elective:</b> Fundamentals of Goods and Services Tax	To enhance the knowledge in GST, different forms related with GST Returns were asked to be filled by the students. .

**Courses Removed:**

Course Code	Course	Change and Reason
-	-	-

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

**Resolution:**

**Resolved to approve the syllabi for the V semester to the students admitted for the**

**academic year 2022-23.**

**Item 12.5:** *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.*

The Chairman presented the panel of examiners for question paper setting, question paper scrutiny, 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 12.6:** *To consider and approve any other item brought forward by the Chairman and the members of the board.*

To strengthen the programme board recommended to provide more Value Added and skill related courses related with Income Tax such as **Certificate Course on Return Filing, Business Taxation and Income Tax Assessment** for the forthcoming Academic Year.

**Resolution:**

**Resolved to implement the offering of Certification courses in Income Tax not later than the academic year 2025-26 onwards.**

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.



**(Dr.T.Snekalatha)**

**Date: 02.04.2024**

BoS Chairman/HoD  
Department of Commere (A & T) \  
Dr. 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: I**

**Course Code/ Name: 24ATU1CA / Business Communication**

Unit	Existing	Changes
I	<b>Business Communication</b> Meaning – Importance of Effective Business Communication – Modern Communication Methods - Electronic Communication: e-mail - Internet- Mobile - Skype- Video Conferences - Barriers - Guidelines to overcome barriers. Case Study: Poor Communication	-
II	<b>Business Letters</b> Need and Functions - Kinds of business letter - Layout - Heading, Date line, Inside Address, Attention Line, Opening, Salutation, Body, Subject Line, Message, Complimentary Closing, Signature, References, Enclosures, Notation, Post-Script, Spacing and Punctuation Style	-
III	<b>Business Correspondence</b> Quotations and Tenders - Drafting Letters of Credit and Status Enquiry- Order Letters, Execution and Cancellation of Orders - Drafting of Sales Letters – Circular Letters - Collection Letter - Customers Dues, Complaints and Follow-up Letter. Case Study: Due Collection	-
IV	<b>Correspondence with Banking, Insurance and Agency</b> Correspondence with banks regarding Overdraft, Cash Credit, Statement of Account - Correspondence with Insurance Companies regarding payment of premiums, Claims and their settlement, Renewal of Policies-Correspondence with Agency- Manufacturer offers an Agency-Application for an Agency-Cancellation of an Agency. Case Study: Cancellation of Agency	Correspondence related to Direct Importing-Importing through Indent Houses-Letter of Credit. Correspondence with Directors-Shareholders and others.
V	<b>Preparing Reports</b> Conduct of Meetings - Resolutions - Minutes; Precise Writing - Need and Golden Rules for writing a Good Precise - Report Writing - Importance - Special features -Kinds of Report - Business Report, Sales and Production Reports and Press Report.	Presentation Skills: Objectives and Process of preparing presentation.

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

**PERCENTAGE OF SYLLABUS REVISED: 11.27%**

#### **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: II**

**Course Code/ Name: 235AT1A3SP – Banking Practices**

List of Exercises	Existing	Changes
1	Filling up of Account opening forms for Individuals i)SB account ii) Recurring Deposit iii) Current account and iv) FDR	
2	Account opening forms for NRI	
3	Account opening forms for NSS, PPF, SCSS and SSA	
4	Filling up form for Demat account, procedure for opening Demat account	
5	Filling up of pay - in- slips, Demand draft, Drawing, Endorsing and Crossing of cheque	
6	Filling up Application for ATM, Debit and Credit card	
7	Filling up of RTGS, NEFT and SWIFT forms	
8	Customer request form	Mortgage loan application
9	Filling up Jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment	
10	Filling up housing loans, Education loan and SHG loan application form	
11	Digital Apps	Small Business Credit Application

**PERCENTAGE OF SYLLABUS REVISED: 8%**

**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 Values/ Ethics
	Rights/ Human



## Syllabus Revision

**Faculty: Commerce**

**Board: Accounting and Taxation**

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

**Semester: V**

**Course Code/ Name: 22ATIA5CB/ INCOME TAX LAW AND PRACTICE - II**

Unit	Existing	Changes
I	Set-off and carry forward of losses & Deductions from Gross Total Income: Concept of set-off and carry forward of losses – Inter source adjustment - Inter head adjustment - Order of set-off of losses -Clubbing of Income. Deductions from Gross Total Income: Deductions in respect of Payments - Deduction in respect of Incomes - Other deductions U/s 80.	Agricultural Income: Definition of Agricultural Income - Determination of Agricultural Income - Types of Agricultural Income - Partly Agricultural and Partly Non- Agricultural Income - Assessment of Agricultural Income (Integration scheme). Case Study : Agricultural Income
II	Computation of Tax Liability: Schedule of rates of tax - Incomes entitled to rebate and relief - Computation of tax liability – Individual-Senior Citizens- Super senior Citizens - Sur charge and Cess.	-
III	Assessment of Individuals and HUF: Assessment of Individuals – Computation of Taxable Income -Assessment of Hindu Undivided Family- Provisions for computing HUF's income. Case Study : HUF	-
IV	Assessment of Partnership Firms, AOP and Companies: Partnership firm u/s 184 and 185 – Computation of Total income of a firm - Assessment of Association of Persons -Assessment of Companies – Computation of Gross total income of a company.	-
V	Collection of tax: Deduction of tax at source - Tax Collection at source- Advance payment of tax or Pay as you earn Scheme - Recovery of tax and Refunds. Case Study : Tax Collection	-

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

**PERCENTAGE OF SYLLABUS REVISED :16.29%**

**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: V

Course Code/ Name: 225AT1A5GP / Fundamentals of GST

Ex No.	List of Experiments
1	Form for Application for Registration - GST-REG-01
2	Form for submission of clarification on registration - GST-REG-04
3	Form for submission of transaction of sale details -GST-INV-01
4	Form for submission of monthly outward supply details -GSTR 1
5	Select any product and prepare its cost sheet.
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

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
<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



# 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

12<sup>th</sup>

## ATTENDANCE OF THE TWELFTH BOARD OF STUDIES MEETING

Faculty : Commerce

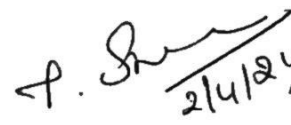

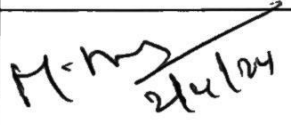


Board: Commerce Accounting & Taxation

Date : 02/04/2024

Time : 10.30 a.m.

Venue : Main Board 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	 21/4/24
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	 21/4/24
3	<b>Dr. M. Prakash</b> Assistant Professor in Commerce School of Commerce, Finance and Accountancy Christ Deemed to be University Bangalore	Subject Expert	 21/4/24
4	<b>Dr. S. Vijayalakshmi</b> Head of the Department in Commerce (PA) PSGR Krishnammal College for Women Coimbatore	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	





## 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.dnrgpasc.ac.in](http://www.dnrgpasc.ac.in) | Email: [info@dnrgpasc.ac.in](mailto:info@dnrgpasc.ac.in) | Phone: +91-422-2369100

BoS

12<sup>th</sup>

7	<b>Swetha Ravichandran</b> Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore	Students Representative	<i>Swetha</i>
8	<b>Dr. R. Sowrirajan</b> Assistant Professor & Head Department of Mathematics Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	<i>[Signature]</i> 18/4/24
9	<b>Dr. N. Kuppuchamy</b> Professor and Head Department of Tamil Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	<i>[Signature]</i> 02/05/24
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	<i>[Signature]</i> 24/4/24
11	<b>Dr. Adhiselvam. A</b> Professor and Head Department of Information Technology Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	<i>[Signature]</i> 24/4/24
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	<i>[Signature]</i>



## 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.dnrgpsc.ac.in](http://www.dnrgpsc.ac.in) | Email: [info@dnrgpsc.ac.in](mailto:info@dnrgpsc.ac.in) | Phone: +91-422-2369100

BoS

12<sup>th</sup>

S. No.	Name	Position	Signature
13	<b>Dr. A. Anandhalakshmy</b> Professor Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Internal Member	
14	<b>Dr. E. Karthika</b> Associate Professor Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Internal Member	
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	

Date: 02/04/2024



(Dr.T.Snekalatha)

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