	<b>Dr. N.G.P. ARTS AND SCIENCE COLLEGE</b> (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	<b>BoS</b>
		<b>11<sup>th</sup></b>

### Board of Studies Meeting

#### Department of Commerce Accounting and Taxation

The minutes of the 11<sup>th</sup> meeting of Board of Studies held on 16.10.2023 at 10.30 a.m. at the Library Article Room.

#### 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.M.Sangeetha	Co- opted member
10	Dr. N. Kuppuchamy	Co-opted member
11	Dr. R. VithyaPrabha	Co-opted member
12	S. Vijayakumar	Co-opted member
13	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
2. Ms. S. Preethi - Meritorious Alumni

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

**Item 11.1**

To review and approve the minutes of the previous meeting held on 12-06-2023. The chairman of the Board presented the minutes of the previous meeting held on 12-06-2023 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 12-06-2023.**

**Item 11.1(a):** To consider and approve the syllabi for II semester for the students admitted during the academic year 2023-2024.

The chairman presented the detailed scheme and syllabus for the II semester for the students admitted from the academic year 2023-2024 onwards. The details of changes made also presented as follows.

**Changes Made:**

Course	Code	Reason
-	-	-

**New Courses Introduced:**

Course	Code	Reason
-	-	-

**Courses Removed**

Course	Code	Reason
-	-	-

After discussion the following resolution was passed.

**Resolution:**

**The board recommended to retain the existing framed syllabus of 2022-23 Batch without any modification for the students admitted from the academic year 2023-24 onwards.**

**Item 11.1(b):** To consider and approve the changes, if any, in the syllabi for IV semester for the Students admitted during the academic year 2022-2023.

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

**Changes Made:**

Course	Code	Reason
-	-	-

**New Courses Introduced:**

Course	Code	Reason
Auditing and Assurance	225AT1A4CA	To gain the knowledge of auditing and Accounting Standards.
Applied Accounting Practices	225AT1A4CP	To enhance Financial Reporting and Decision Making.
Entrepreneurial Development	225AT1A4SP	To Motivate and induce Entrepreneurship.

**Courses Removed:**

Course	Code	Reason
-	-	-

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

**Resolution:**

**Resolved to approve the syllabus for the IV semester for the students admitted from the academic year 2022-23 onwards.**

**Item 11.2:** To approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

The Chairman presented the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

**Resolution:**

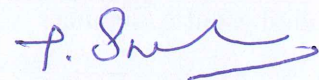
**Resolved to approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.**

**Item 11.3:** 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 skill related courses with Income Tax e Filing.

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.T.Snekalatha, Head and Chairman- Commerce Accounting and Taxation.

**Date: 12.06.2023**



**(Dr.T.Snekalatha)**

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

### Syllabus (New Course)

**Faculty: Commerce**

**Board: Accounting and Taxation**

**Semester: IV**

**Course Code/ Name: 225AT1A4SP / Entrepreneurial Development**

Ex No.	List of Experiments
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, television) Packing, packaging, label for it.
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 checked="" 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

Semester: IV

Course Code/ Name: 225AT1A4CP / Applied Accounting Practices

Ex No.	List of Experiments
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
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
9	Calculate Risk and Return for securities market
10	Calculate Time Value of Money
11	Calculate Dividend Policy
12	Using an Annuity Functions : Prepare Present value and Future value

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

## Syllabus (New Course)

**Faculty: Commerce**

**Board: Accounting and Taxation**

**Semester: IV**

**Course Code/ Name: 225AT1A4CA / Auditing and Assurance**

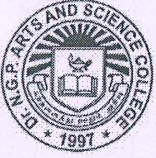
Unit	Content
I	<b>Introduction of Auditing</b> Auditing – Meaning, Definition, Objectives of an audit – Primary and Secondary objectives, Types of Audit. Errors - Classification of errors- detection of errors. Frauds – meaning, intention, classification, detection and prevention of frauds. Window dressing of financial statements, An overview of Auditing and Assurance Standards issued by ICAI.
II	<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.
III	<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.
IV	<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.
V	<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 (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 checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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**ATTENDANCE OF THE ELEVENTH BOARD OF STUDIES MEETING**

**Faculty: Commerce**

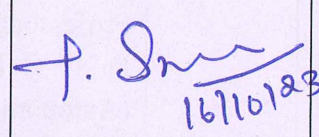
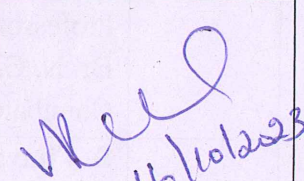
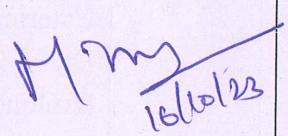
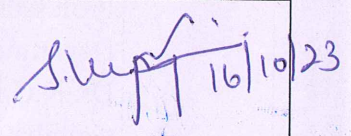
**Board: Commerce Accounting & Taxation**

Date: 16/10/2023

Time: 10.30 a.m.

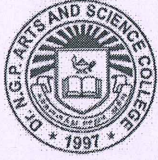
Venue: Library (Article Room)

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	 16/10/23
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	 16/10/2023
3	<b>Dr. M. Prakash</b> Assistant Professor in Commerce School of Commerce, Finance and Accountancy Christ Deemed to be University Bangalore	Subject Expert	 16/10/23
4	<b>Dr. S. Vijayalakshmi</b> Head of the Department in Commerce (PA) PSGR Krishnammal College for Women Coimbatore	Subject Expert	 16/10/23
5	<b>CA. K. Saravanan</b> KS Academy D.No. 505, Vivekananda Street Ram Nagar Coimbatore	Industrial Expert	- ABSENT







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6	<b>Ms. Preethi</b> Process Executive in Infosys BPM Private Ltd. Bangalore	Alumni	<i>ABSENT</i>
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.M.Sangeetha</b> Associate Professor Department of Mathematics Dr. N. G. P. Arts and Science College (Autonomous) Coimbatore.	Co-Opted Member	<i>M.S</i>
9	<b>Dr. N. Kuppuchamy</b> Professor and Head Department of Tamil Dr. N. G. P. Arts and Science College (Autonomous), Coimbatore.	Co-Opted Member	<i>Temp</i> <i>16/10/23</i>
10	<b>Dr. R. VithyaPrabha</b> Professor and Head Department of English Dr. N. G. P. Arts and Science College (Autonomous) Coimbatore.	Co-Opted Member	<i>RV-PC</i> <i>16/10/23</i>
11	<b>S. Vijayakumar</b> Assistant Professor (SG)/ Head of the Department Catering Science and Hotel Management Dr. N. G. P. Arts and Science College (Autonomous), Coimbatore.	Co-Opted Member	<i>S. Vijayakumar</i> <i>16/10/2023</i>
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>N. Kodhai Nayaki</i>





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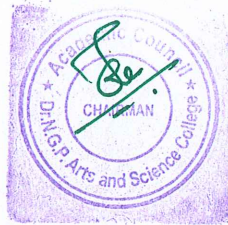
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S. No.	Name	Position	Signature
13	<b>Dr. A. Anandhalakshmy</b> Professor Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Internal Member	- ABSENT -
14	<b>Dr. E. Karthika</b> Associate Professor Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore.	Internal Member	<i>E. Karthika</i> 16/10/23
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	<i>T. Maheswari</i> 16/10/23

Date: 16/10/2023



*T. Snehalatha*  
(Dr. T. Snehalatha)

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

