	<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	BoS
		15 <sup>th</sup>

### Department of Commerce Accounting and Taxation

#### Board of Studies Meeting

The minutes of the 15<sup>th</sup> meeting of Board of Studies held on 10.11.2025 at 2.30 p.m.

#### Members Present:

S.No	Name	Category
1	Dr. T. Snekalatha	Chairman
2	Dr.B.Jeeva Rekha	University Nominee
3	Dr.V.Radha	Subject Expert
4	Dr.V.Kalaivani	Subject Expert
5	CA M.Venkatachalapathi	Industrial Expert
6	Kanishkanth S.CMA	Alumni
7	Dr. N. Kodhai Nayaki	Member
8	Dr. E. Karthika	Member
9	Mrs. T. Maheswari	Member
10	Mr. S. Muruganantham	Member
11	N. Vishnupriya	Students Representative

The HoD and Chairman of the Department of Commerce Accounting and Taxation **Dr.T.Snekalatha** welcomed and introduced all the members and appreciated them for their continuous support, contribution to the development of academic standard and enrichment of the syllabus.

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

**Item 15.1:** *To review and approve the minutes of the previous meeting held on 28.06.2025.*

The chairman of the Board presented the minutes of the previous meeting held on 28.06.2025 and requested the members to approve. After brief discussion the following resolution was passed.

#### Resolution:

**Resolved to approve the minutes of the 14<sup>th</sup> Meeting of BoS held on 28.06.2025.**

**Item 15.2:** *To consider and approve the Syllabi for II semester and onwards to the students admitted during the academic year 2025-2026.*

The Chairman presented the detailed Syllabi for the students admitted during the academic year 2025-26 for the II semester and onwards. As per the requirement of the current scenario and stakeholder's feedback to acquire application-oriented pedagogy in the curriculum few changes in the courses are introduced. The details of changes made was as follows.

**Changes Made**

Course Code	Course	Change and Reason
25ATU2CP	Spreadsheet Modeling for Business Decisions	Dr.B.Jeeva Rekha suggested to include new exercises with AI to develops higher-order thinking, real-world problem-solving, and employability skills. 1. Apply power query functions: 1. Merge 2. Append 3. Transform 2. Evaluate the data using What-If Analysis 3. Analyze the data using Mathematical Functions
25BPU2CA	Advanced Financial Accounting	As per the offering department (BPS) instruction the topic "Role of AI in Branch Level Data Consolidation" is included in Unit I under Branch and Departmental Accounting.

After discussion the following resolution was passed.

**Resolution:**

**Resolved to approve the syllabus for students admitted for the academic year 2025-26 and onwards.**

**Item 15.3:** *To consider and approve the syllabi for IV semester for the students admitted during the academic year 2024-2025.*

The Chairman presented the detailed Syllabi for the IV semester to the students admitted during the academic year 2024-25. After discussion it is unanimously decided to adopt the existing syllabus.

**IDC Offered**

The following IDC course is offered

Course Code	Course	Department
24ATU4IA	Business Accounting	Costume Design and Fashion

The following Self Study courses is offered

Course Code	Course
25ATUSSA	Principles of Marketing
25ATUSSB	Insurance Law and Practice

After discussion the following resolution was passed.

**Resolution:**

**Resolved to approve the existing syllabi for the IV semester to the students admitted for the academic year 2024-25.**

**Item 15.4:** *To consider and approve the syllabi for VI semester to the students admitted during the academic year 2023-2024.*

The Chairman presented the detailed Syllabi for the VI semester to the students admitted from the academic year 2023-2024. After discussion, it is unanimously decided to adopt the existing syllabus.

The following courses were presented under the Discipline Specific Electives (DSE) for the respective semesters.

Course Code	Course
235FI1A6DA	Investment Management
235IB1A6DA	India's Foreign Trade and Legislation
235BI1A6DA	Retail Marketing
235CO1A6DA	Organizational Behavior
235FI1A6DB	Security Analysis and Portfolio Management
235IB1A6DB	International Banking and Finance
235BI1A6DB	Customer Relationship Management
235CO1A6DB	Industrial Relations and Labour Law

After discussion, the following resolution was passed.

**Resolution:**

**Resolved to approve the existing syllabi for the VI semester to the students admitted for the academic year 2023-24.**

**Item 15.5:** *To approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester during the academic year 2025-2026.*

The Chairman presented the panel of examiners for question paper setting, question paper scrutiny and 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 even semester during the academic year 2025 -2026.**

**Item 15.6: To approve any other item brought forward by the Chairman and the members of the board.**

Appreciate the 43 Students who have successfully completed the Skill Training Workshop, 38 Students who cleared the GST Practitioner course and the 4 students who are going for Internship in GKNM.

Finally the Chairman expressed his gratitude to 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. Kodhai Nayaki, Professor- Commerce Accounting and Taxation.

**Date: 10.11.2025**

  
(Dr.T.Snekalatha)  
RGS 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: II**

**Course Code/ Name: 25ATU2CP / Spreadsheet Modeling for Business Decisions**

List of Exercises	Existing	Changes
1	Prepare a data formatting by using Cut and Paste, Cell Widening, Format Painter, Font, Color, Borders, Wrap Text, Merge Cells, Number, Date and Currency as Format and Conditional Formatting and analyze the data by using Length Formula, Left, Right and Mid Formula, AND, NOT, OR and TRIM.	
2	Apply Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Custom auto filter, Outlining Data.	
3	Prepare Employee pay slip database for an organization.	
4	Create Pivot table and chart for Purchase, Sales and Profit data of a company for 5 years.	
5	Calculate the due date and amount on discounting of bills for a firm.	
6	Apply the functions of H Lookup and V Lookup for payroll.	Apply the functions of HLOOKUP and VLOOKUP for Sales Data.
7	Using the Statistical Tools in Data Analysis to calculate: 1. Mean. 2. Standard Deviation. 3. Correlation and 4. Regression.	
8	Apply Date and Time functions and protect the data, password for workbook, unblocking Cells.	
9	Use 3D formulas, 3D formula syntax and creating 3D range references.	
10	Creation of Google forms and viewing and editing the data in Excel.	Apply power query functions: 1. Merge 2. Append 3. Transform
11		Evaluate the data using What-If Analysis: Create a Data Table to show EMI, Goal Seek and compare two budgets using Scenario Manager.
12		Analyze the data using Mathematical Functions: SUMIF, SUMIFS, COUNTIF, COUNTIFS and NESTEDIF.

**Note: All exercises are mandatory**

**PERCENTAGE OF SYLLABUS REVISED: 26%**

**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



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BoS

15<sup>th</sup>

### ATTENDANCE OF THE FIFTEENTH BOARD OF STUDIES MEETING

**Faculty: Commerce**

**Board: Commerce Accounting and Taxation**

Date : 10/11/2025

Time : 02.30 p.m.

Venue : D1- Block Room No.314

The following members were present for the meeting

S. No.	Name	Position	Attendance Status
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	Present
2	<b>Dr.B.Jeeva Rekha</b> Assistant Professor PG and Research Department of Commerce Sri Vasavi College Erode	Vice Chancellor Nominee	Present
3	<b>Dr.V.Radha</b> Professor & Head Dept. of Commerce Shri Sakthikailash Women's College (Autonomous) Salem	Subject Expert	Present
4	<b>Dr.V.Kalaivani</b> Associate Professor & Head PG Dept. of Commerce Vivekanandha Arts and Science College for Women Sankagiri Salem	Subject Expert	Present
5	<b>CA M.Venkatachalapathi</b> Chartered Accountant Vilankurichi Road Coimbatore	Industrial Expert	Present
6	<b>Kanishkanth S.CMA</b> Jr. Payment Analyst Maxval IP Service Pvt. Ltd. Tech Park KGISL.Sez, Keeranatham Coimbatore	Alumni	Present



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15<sup>th</sup>

7	<b>N. Vishnupriya</b> Department of Commerce Accounting and Taxation Dr. N. G. P. Arts and Science College Coimbatore	Students Representative	Present
8	<b>Dr. N. Kodhai Nayaki</b> Professor	Internal Member	Present
9	<b>Mr. S. Muruganantham</b> Assistant Professor	Internal Member	Present
10	<b>Dr. E. Karthika</b> Professor	Internal Member	Present
11	<b>Mrs. T. Maheswari</b> Assistant Professor	Internal Member	Present

Date: 10/11/2025

*P. Snehalatha*  
10/11/25

(Dr. T. Snekalatha)

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