Department of Commerce Accounting and Taxation

Board of Studies Meeting

The minutes of the 17th meeting of Board of Studies held on 26.10.2026 at 02.30 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.Kuppuchamy	Co-opted Member
8	Dr.A Hazel Verbina	Co-opted Member
9	Dr.S.Gokilamani	Co-opted Member
10	Dr. E. Karthika	Member
11	Dr. T. Maheswari	Member
12	Dr.N.Chandru	Member
13	Mrs.R.Nithya	Member
14	E.Shanmathi	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 standards, and enrichment of the syllabus.

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

Item 17.1: *To review and approve the minutes of the previous meeting held on* 01.04.2026.

The Chairman of the Board presented the minutes of the previous meeting held on 01.04.2026 and requested the members to approve. After a brief discussion the following resolution was passed.

Resolution:

Resolved to approve the minutes of the 16th Meeting of BoS held on 01.04.2026.

Item 17.2: *To consider and approve the Syllabi for II semester and onwards to the students admitted during the academic year 2026-2027.*

The Chairman presented the detailed Syllabi for the students admitted during the academic year 2026-27 for the II semester and onwards. As per the requirements of the current scenario and stakeholders' feedback to acquire application-oriented pedagogy in the curriculum, a few changes in the courses were introduced. The details of the changes made were as follows.

Changes Made

Course Code	Course	Changes and Reasons
26ATU2CP	Computerized Accounting	As suggested by Dr. B. Jeeva Rekha, Accounting Masters with GST and AI-based accounting data analysis and Report generation are included to develop students' digital skills, analytical abilities, and industry readiness.

After discussion, the following resolution was passed.

Resolution:

Resolved to approve the syllabus for students admitted for the academic year 2026-27 and onwards.

Item 17.3: *To consider and approve the syllabi for IV semester for the students admitted during the academic year 2025-2026.*

The Chairman presented the detailed Syllabi for the IV semester to the students admitted during the academic year 2025-26. The details of changes made are as follows:

New Course

Course Code	Course	Reason
25ATU4SM	Applied Accounting Practices (Embedded)	To upskill the student's practical knowledge in Financial Management and its applications in business decision-making.

Changes Made

Course Code	Course	Changes and Reasons
25ATU4CA	Auditing and Assurance	In Unit I, Ethical principles of Kautilya's Arthasastra are included as per the hourly need in the education. In Unit IV, Digital Auditing and Assurance

		is included to familiarize students with digital tools and technologies used in modern auditing and assurance services. In Unit V, Auditor's Role in ESG Disclosures is included to enhance the students' awareness of sustainable business practices.
25ATU4SP	Entrepreneurial Development	SWOT analysis, business communication, negotiation, decision-making, and risk management through role-play and case studies is included to develop students' entrepreneurial skills and practical knowledge of starting and managing a business.

After discussion the following resolution was passed.

Resolution:

Resolved to approve the revised syllabi for the IV semester to the students admitted for the academic year 2025-26.

Item 17.4: *To consider and approve the syllabi for VI semester to the students admitted during the academic year 2024-2025.*

The Chairman presented the detailed Syllabi for the VI semester to the students admitted during the academic year 2024-2025. The details of changes made are as follows:

New Course

Course Code	Course	Reason
24ATU6CA / 25ATU4CB	Business Taxation	A New course offered by our department to other commerce departments to equip students with the knowledge and skills to meet current taxation requirements in professional practice and business operations.

Discipline Specific Elective Courses:

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

Course Code	Course
24CMU6DA	Investment Management
24IBU6DA	India's Foreign Trade and Legislations

24BIU6DA	Retail Marketing
24COU6DA	Organizational Behavior
24CMU6DB	Security Analysis and Portfolio Management
24IBU6DB	International Banking and Finance
24BIU6DB	Customer Relationship Management
24COU6DB	Industrial Relations and Labour Law

After discussion, the following resolution was passed.

Resolution:

Resolved to approve the revised syllabi for the VI semester to the students admitted for the academic year 2024-25.

Item 17.5: *To approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester during the academic year 2026-2027.*

The Chairman presented the panel of examiners for question paper setting, question paper scrutiny and conduct of practical and theory examinations 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 2026 -2027.

Item 17.6: *To approve any other item brought forward by the Chairman and the members of the board.*

The NPTEL Course equivalent to Business Economics course offered in the curriculum was identified and approved by the Board for Credit transfer.

The Board appreciated the 49 students who have successfully completed the Skill Training Workshop provided by Tamil Nadu and Pondicherry Chartered Accountants Association, 42 Students who have cleared the GST Practitioner course provided by MSME. 11 students received Internship with stipend and 10 students were placed in various reputed concerns.

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 Mrs. R. Nithya – Commerce Accounting and Taxation.

Date: 26.10.2026

(Dr.T.Snekalatha)

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: II**

Course Code/ Name: 26ATU2CP / COMPUTERIZED ACCOUNTING

List of Exercises	Existing	Changes
1	Creation of Company	Creation of Company and Accounting Masters: Groups and ledgers, editing and deleting with GST
2	Accounting Masters: Groups and ledgers, editing and deleting	
3	Formation of Inventory Masters: Stock Item, Stock Group, Stock Categories and Unit of Measures	
4	Recording and Maintaining of Vouchers with GST: Contra, Payment, Receipt, Sales, Purchase and Other Vouchers	
5	Display of Subsidiary Books	
6	Display of Inventory Statement: FIFO, LIFO, Simple Average Cost Method and Weighted Average Cost Method	Creation of Cost Centre and Cost Category
7	Generating Final Accounts Reports : Trial Balance, Profit & Loss Account and Balance Sheet	
8	Display of Cash Flow and Fund Flow Analysis Report	
9	Presenting Bill Wise Statements	
10	Generate Bank Reconciliation Statement	Activation of Data Security Features.
11	Export Consolidated e-way Bill Invoice reports	Moving to Next Financial Year – Types and Process
12	Prepare Receipts and Payments A/c and Income and Expenditure A/c for Non-Trading Organization	AI-based accounting data analysis and report generation

Note: All exercises are mandatory

PERCENTAGE OF SYLLABUS REVISED: 18%

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: Accounting and Taxation**
Programme: B.Com. Accounting and Taxation **Semester: IV**
Course Code/ Name: 25ATU4CA / AUDITING AND ASSURANCE

Unit	Existing	Changes
I	**Introduction of Auditing** Auditing - Meaning, Definition, Objectives of an Audit - Relationship of auditing with other disciplines - Types of Audit - Errors - Classification of Errors - Detection of Errors - Frauds - Meaning - Classification - Detection and Prevention of Frauds.	Ethical principles of Kautilya's Arthasastra, accountability and financial administration in ancient India, integrity, transparency, and responsibility in financial transactions.
II	**Audit Planning** An overview of Auditing and Assurance Standards issued by ICAI - Commencing an Audit - Audit Engagement Letter - Documentation as under SA 230 - Audit Programme - Audit notebook - 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 Case Study in Audit Planning	
III	**Internal Control, Vouching, Verification and Valuation of Assets and Liabilities** Internal Control - Concept, Objectives - Features of a good Internal Control System - Internal Check and Internal Audit - Methods of Recording - Existing Internal Control Systems - Questionnaire, checklist and Flow Chart methods, Role of the Management, Evaluation of Internal Control System, Reporting to clients on Internal Control Weakness (SA 265). Vouching: Personal and Impersonal Ledger - Verification and Valuation of Assets and Liabilities.	
IV	**Company Auditor** Qualification and Disqualification of an Auditor, Appointment and Removal of Auditors - Rights and Duties - Liabilities of an Auditor as per Companies Act 2013. Case Study in Duties of an Auditor.	Digital Auditing and Assurance: Features of Digital Auditing and Auditing Digitally- Automation in Audit- RPA and AI, Control considerations of Auditing Digitally, Next Gen Audit.
V	**Audit Report** Audit Report - Characteristics, Importance and Types - Audit Examination, Information and Explanation from the Management, Statement of facts v/s. Expression of opinion, date and signing. Case Study in Audit Report.	Corporate Governance and Sustainability Reporting: Auditor's Role in ESG Disclosures, Business Responsibility and Sustainability Reporting (BRSR).

Note: Case study (Examined Internal only)
PERCENTAGE OF SYLLABUS REVISED: 26%
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: Accounting and Taxation**

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

Course Code/ Name: 25ATU4SP/ ENTREPRENEURIAL DEVELOPMENT

S.No.	Existing	Changes
1	Preparation of Business Plan and Cost Sheet.	Identify five business ideas and study the qualities of successful entrepreneurs.
2	Develop two products from household waste (attach photographs).	Conduct a simple survey to identify customer needs and market opportunities.
3	Develop your own website. Share your strengths and weakness on it. Declare your time bound goals and monitor them on the website.	Prepare a SWOT analysis and select a suitable business idea.
4	Choose a product and design a unique selling preposition, brand Name, logo, advertisement (Print, Radio and Television) packing, packaging and label for it.	Identify target customers and analyze competitors for a selected business.
5	Meet one successful women entrepreneur and prepare a detailed record.	Create a business name, design a logo, and develop a brand identity.
6	Develop your product and study its supply chain.	Prepare a one-page business plan.
7	Interview at least four entrepreneurs or businessman and identify Charms of entrepreneurship and Traits of successful entrepreneurs.	Identify basic business registration procedures and government support schemes.
8	Collect details of Start-up Policy Framework and Incentives.	Estimate start-up capital and classify fixed and variable costs.
9	Break Even Analysis for single product or service.	Calculate selling price, sales revenue, and profit for a product.
10	Visit a Bank/Financial Institution to enquire about various funding schemes for small scale enterprise.	Prepare a monthly budget and identify suitable sources of business finance.
11		Design a promotional poster and prepare a simple digital marketing plan.
12		Practice business communication, negotiation, decision-making, and risk management through role-play and case studies.
13		Prepare and present a business idea through an entrepreneurial pitch.

Note: All exercises are mandatory

PERCENTAGE OF SYLLABUS REVISED: 80%

COURSE FOCUSES ON:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability		Innovations
	Intellectual Property Rights		Gender Sensitization
✓	Social Awareness/ Environment		Constitutional Rights/ Human Values / Ethics

Syllabus (New Course)

Faculty : Commerce **Board: Accounting and Taxation**
Programme : B.Com. Accounting and Taxation **Semester: IV**
Course Code/ Name: 25ATU4SM / APPLIED ACCOUNTING PRACTICES

Unit	List of Exercises
I	**Financial Management and Time Value of Money** Financial Management – Scope and Objectives - Financial Decisions - Role of a Finance Manager - Risk and Return - Time Value of Money– Present Value, Future Value, Compounding and Discounting - Introduction to AI in Financial Management. **Practical** 1.Calculate Present Value, Future Value and loan payments using spreadsheet financial functions 2.Calculate the Present Value and Future Value of Annuities and loan instalments using spreadsheet financial functions
II	**Cost of Capital & Leverages** Cost of Capital – Meaning and Types - Cost of Debt, Preference Shares and Equity - Operating, Financial and Combined Leverage - EBIT– EPS Analysis. **Practical** 1.Calculate the Cost of Debt, Preference Shares and Equity using spreadsheet applications 2.Calculate Operating, Financial and Combined Leverage using spreadsheet applications 3. Prepare EBIT–EPS Analysis for alternative financing plans
III	**Capital Structure** Capital Structure – Importance and Determinants-Capital Structure Theories – Net Income, Net Operating Income and Traditional Approaches-Optimum Capital Structure-AI Applications in Capital Structure. **Practical** 1. Calculate the value of the firm and cost of equity under the Net Income Approach 2. Calculate the value of the firm and cost of equity under the Net Operating Income Approach 3. Compare alternative capital structure plans using spreadsheet applications
IV	**Capital Budgeting** Capital Budgeting –Process and Importance-Investment Appraisal Methods – Payback Period, Accounting Rate of Return (ARR), Net Present Value (NPV) and Internal Rate of Return (IRR). **Practical** 1.Calculate Payback Period and Accounting Rate of Return (ARR) using spreadsheet applications 2. Calculate Net Present Value (NPV) and Internal Rate of Return (IRR) using spreadsheet applications
V	**Dividend Decisions** Dividend – Types - Dividend Policy – Factors Affecting Dividend Decisions - Dividend Policy Theories – Walter's Model, Gordon's Model and Modigliani–Miller Model- Dividend Payout and Retention Ratios.

Note: All exercises are mandatory

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

Syllabus (New Course)

Faculty: Commerce **Board: Accounting and Taxation**
Programme: B.Com. Accounting and Taxation **Semester: VI**
Course Code/ Name: 24ATU6CA / 25ATU4CB/BUSINESS TAXATION

Unit	Content
I	**Goods and Services Tax** Introduction to GST - Objectives of GST- Constitutional amendment of GST–Types of GST in India - GST Legislative Bill and Enactment of GST Legislation - GST Council and its functions - Imports are taxed under GST. (Theory Only) Case Study on Various GST rates in India.
II	**Concept of Supply under GST** Supply and Scope of supply - Taxable event under supply - Significance of consideration - Import of services - Taxability of imported services - Time of supply of goods - Time of supply of services - Value of supply - Interstate and intra-state supply- Computation of Place of Supply, Time of Supply of Goods, Time of Supply of Services, and Value of Supply under GST. (Theory and Problems) Case Study on Place, Time of supply of goods and services.
III	**Levy and Collection of GST** Provision relating to levy and collection of CGST, SGST and IGST - The Liability of composite supply and mixed supply - Input Tax Credit – Eligibility and conditions for availing Input Tax Credit - Reversal and reclaim of Input Tax Credit - Zero-rated supply- Computation of GST – Input Tax Credit – Levy and Collection of GST. (Theory and Problems) Case study on Provision relating to levy.
IV	**GST Registration Procedures and Compliance** Importance of registration - Procedure for registration - Credit and Debit note under GST- Records maintained by registered persons - Types of GST returns and due dates - Inward Supplies - Payment of Tax - provision relating to Refund of Tax - E-Way Bill. (Theory Only)
V	**GST Reforms** Next-Generation GST Reforms - GST Rate Rationalization-Simplification of GST Registration and Compliance -Digitalization of GST Administration- Reforms in Input Tax Credit and Refunds-Rationalization of Penalties and Prosecution -GST Dispute Resolution Reforms. (Theory Only) Case Study on the Impact of Recent GST Reforms on Business Operations and Tax Compliance. Note: In case of any subsequent notifications/amendments regarding GST by the government, the syllabus would be updated accordingly.
	Note: Distribution of Marks: 80% theory and 20% problems. Case studies related to the above topics to be discussed (Examined Internal only)

Note: 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

BoS Chairman/HoD
Department of Commere (A & T)
M. G. P. Arts and Science College
Coimbatore – 641 048

ATTENDANCE OF THE SEVENTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce **Board: B.Com. Accounting and Taxation**

Date : 26/10/2026
Time : 2.30 p.m.
Venue : D1- Block Room No.314

The following members were present for the meeting

S. No.	Name	Position	Signature
1	**Dr. T. Snekalatha** Professor and Head Department of Commerce Accounting and Taxation Dr. N.G.P. Arts and Science College Coimbatore	Chairman	Present
2	**Dr.B.Jeeva Rekha** Assistant Professor PG and Research Department of Commerce Sri Vasavi College Erode	Vice Chancellor Nominee	Present
3	**Dr.V.Radha** Professor & Head Dept. of Commerce Shri Sakthikailassh Women's College (Autonomous) Salem	Subject Expert	Present
4	**Dr.V.Kalaivani** Associate Professor & Head PG Dept. of Commerce Vivekanandha Arts and Science College for Women Sankagiri Salem	Subject Expert	Present
5	**CA M.Venkatachalapathi** Chartered Accountant Vilankurichi Road Coimbatore	Industrial Expert	Present
6	**Kanishkanth S.CMA** Payment Analyst Maxval IP Service Pvt. Ltd. Tech Park KGISL.Sez, Keeranatham Coimbatore	Alumni	Present

7	**E.Sanmitha** Department of Commerce Accounting and Taxation Dr. N. G. P. Arts and Science College Coimbatore	Students Representative	Present
8	**Dr.S.Gokilamani** Assistant Professor & Head Department of Mathematics Dr. N. G. P. Arts and Science College, Coimbatore	Co-Opted Member	Present
9	**Dr. N. Kuppuchamy** Professor and Head Department of Tamil Dr. N. G. P. Arts and Science College, Coimbatore	Co-Opted Member	Present
10	**Dr. A. Hazel Verbina** Professor & Head Department of English Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	Present
11	**Dr. E. Karthika** Professor	Internal Member	Present
12	**Dr. T. Maheswari** Assistant Professor	Internal Member	Present
13	**Dr. N.Chandru** Associate Professor	Internal Member	Present
14	**Mrs. R. Nithya** Assistant Professor	Internal Member	Present

Date: 26/10/2026

26/10/26

(Dr.T.Snekalatha)
BoS Chairman/HoD
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