

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

16th

Department of Commerce Accounting and Taxation

Board of Studies Meeting

The minutes of the 16th meeting of Board of Studies held on 01.04.2026 at 10.00 a.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	Dr. N. Kodhai Nayaki	Member
7	Dr. E. Karthika	Member
8	Dr.T. Maheswari	Member
9	Mr. S. Muruganatham	Member
10	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.

Further Chairman informed the one expert absence to attend the meeting and requested to grant leave of absence.

1. Kanishkanth S.CMA - Meritorious Alumni

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

Item 16.1: *To review and approve the minutes of the previous meeting held on 10.11.2025.*

The chairman of the Board presented the minutes of the previous meeting held on 10.11.2025 and requested the members to approve. After brief discussion the following resolution was passed.

Resolution:

Resolved to approve the minutes of the 15th Meeting of BoS held on 10.11.2025.

Item 16.2: *To consider and approve the Regulations, Scheme and Syllabi for I 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 I 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.

New Courses

Course Code	Course	Change	Reason
26BAU4IP	Enterprise Data Visualization	Instead of Enterprise Resource Planning, Enterprise Data Visualization is going to provide for the students in the fourth semester.	Upskill the students practical knowledge in Power BI.
26ATU5CA	International Taxation	The Income Tax Law and Practice II is shifted to the fourth semester, in the place of Applied Accounting Practices. As the Applied Accounting practices are going to provided by the vendor as work shop, the course Applied Accounting Practices is removed.	Students can learn how different countries structure their tax systems and how international transactions are taxed across borders.
26ATU5CB	Indian Accounting Standards	As the Research Methodology course is embeded with SPPS , Indian Accounting Standards is introduced.	Help the students to understand the standardized procedures of financial statements.
26COU5CA	Financial Markets and Services	In the past batch Financial Markets is only provided. At present Financial services is included.	Provide insights into services such as banking, insurance, leasing, factoring, and merchant banking.
26ATU6SP	E-Commerce and Digital Marketing	Documentation in ITR Filing is removed, as the same content is provided by the vendor as skill workshop.	Enable students to design and manage online stores, payment gateways, and customer interfaces.

Changes Made

Course Code	Course	Change and Reason
26ATU1CP	Spreadsheet Modeling	To upskill the knowledge level in Excel to the students the course is shifted from second semester to first semester.

DSE Offered

The following DSE courses is offered

Course Code	Course
26ATU5DA	Financial Markets and Services
26ATU6DA	Investment Management
26ATU6DB	Security Analysis and Portfolio Management

After discussion it is unanimously decided to adopt *the New Regulation, Scheme and Syllabi*.

Resolution:

The Board resolved to approve the syllabus for students admitted for the academic year 2026-27 and onwards.

Item 16.3: *To consider and approve the syllabi for III semester for the students admitted during the academic year 2025-2026.*

The Chairman presented the detailed Syllabi for the III semester to the students admitted during the academic year 2025-26.

Changes Made

Course Code	Course	Change and Reason
25ATU3CA/ 25ATU3CB	Income Tax Law and Practice - I / Income Tax Law and Practice	According to the new provision of Income Tax Act 2025 all sections are revised.
25ATU3SP	Banking Practices	Dr.B.Jeeva Rekha, suggested to add the Deposit and withdrawal slip instead of Pay in Slips in the fifth excise and add the Internet Banking in the sixth excise.

IDC Offered:

The following IDC course is offered

Course Code	Course	Department
25ATU3IA	Business Accounting	B.Sc. Information Technology

Self-Study Courses Offered:

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

After discussion the following resolution was passed.

Resolution:

The Board resolved to approve the syllabi for the III semester to the students admitted for the academic year 2025-26.

Item 16.4: To consider and approve the syllabi for V semester to the students admitted during the academic year 2024-2025.

The Chairman presented the detailed Syllabi for the V semester to the students admitted from the academic year 2024-2025.

Changes Made

Course Code	Course	Change and Reason
24ATU5CB	Income Tax Law and Practice - II	As per the suggestion by CA M. Venkatachalapathi, In Unit II - Assessment of Hindu Undivided Family is removed, instead of that Assessment of Co-operative Societies is included.

Discipline Specific Electives I (V Semester):

Course Code	Course	Course offered by	Remarks
24CMU5DA	Financial Management	B.Com. CA	The students of our department will select any one of the courses under Discipline Specific Elective - I offered by other departments.
24IBU5DA	International Business Environment	B.Com. IB	
24BIU5DA	Advertising and Salesmanship	B.Com. B&I	
24COU5DA	Human Resource Management	B.Com.	

Generic Elective Courses Offered:

Course Code	Course
24ATU5GP	Fundamentals of Goods and Services Tax

After discussion, the following resolution was passed.

Resolution:

The Board resolved to approve the syllabi for the V semester to the students admitted for the academic year 2024-25.

Item 16.5: To consider and approve the Students Skill Development Courses (SSDC).

S. No.	Course name	Offered By
1	GST Practitioner	MSME
2	Skill Training Workshop	TAPCAA (TAMILNADU AND PONDICHERRY CHARTERED ACCOUNTANTS ASSOCIATION)

Other Courses offered through NPTEL, SWAYAM Plus and other Vendors, which are intended to enrich the knowledge and practical skills of students

S. No.	Course name
1	AI in Accounting/ AI in Marketing (NPTEL)
2	AI in Human Resource Management (NPTEL)
3	GST (SWAYAM Plus)

Resolution:

The Board resolved to approve the Skill Development Course.

Item 16.6: *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 examination are to be submitted to CoE for exam related work.

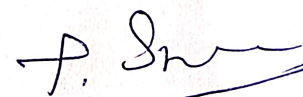
Resolution:

The Board 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 16.7: *To consider and approve any other item brought forward by the Chairman and the members of the board.*

Appreciate the 10 Students who have successfully completed the Skill Training Workshop and going for Internship with stipend and the 5 students who are going for Internship with Placement in GKNM. Subject Experts suggested to provide skill courses like Zoho Books, Card Management System, Payroll and HR Compliance. One MoU is signed with Mr. Devakumar N, President, Chinnavedampatti Industrial Association for student's Internship.

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. Kodhai Nayaki, Professor, Commerce Accounting and Taxation.



(Dr.T.Snekalatha)

Date: 01.04.2026

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: III

Course Code/ Name: 25ATU3SP / BANKING PRACTICES

List of Exercises	Existing	Changes
1	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	
5	Filling up of Pay - in- Slips, Demand Draft, Drawing, Endorsing and Crossing of Cheque	Deposit and withdrawal instead of Pay in Slips.
6	Filling up Application for ATM, Debit and Credit Card	Internet Banking
7	Filling up of RTGS, NEFT and SWIFT forms	
8	Customer request form - Mortgage loan application	
9	Filling up Jewel loan application form	
10	Filling up Housing loans, Education loan and SHG loan application form	
11	Small Business Credit Application	
12	Digital Apps	

Note: All exercises are mandatory

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 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 Revision

Faculty: Commerce

Board: Accounting and Taxation

Programme: B.Com. Accounting and Taxation

Semester: V

Course Code/ Name: 24ATU5CB /Income Tax Law and Practice - II

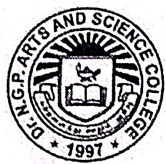
Unit	Existing	Changes
I	Agricultural Income Definition of Agricultural Income – Determination of Agricultural Income-Types of Agricultural Income - Partly Agricultural and Partly Non- Agricultural Income – Assessment of Agricultural Income (Integration scheme). Case Study: Agricultural Income	-
II	Assessment of Hindu Undivided Family Schools of Hindu Law – Residence of Hindu Undivided Family – Computation of Total Income of Hindu Undivided Family – Assessment of Hindu Undivided Family – Income not treated as Hindu Undivided Family Income – Applicability of Alternate Minimum Tax on Hindu Undivided Family. Case Study: Hindu Undivided Family	Assessment of Firms Firm - Limited Liability Partnership and Partnership under Income Tax Act –Assessment of Firm/ Limited Liability Partnership which fulfill conditions of section 184 – Assessment of Firm/ Limited Liability Partnership which does not fulfill conditions of section 184 and 185 – Applicability of Alternate Minimum Tax
III	Assessment of Firms Firm - Limited Liability Partnership and Partnership under Income Tax Act –Assessment of Firm/ Limited Liability Partnership which fulfill conditions of section 184 – Assessment of Firm/ Limited Liability Partnership which does not fulfill conditions of section 184 and 185 – Applicability of Alternate Minimum Tax.	Assessment of Association of Persons Association of Persons/Body of Individuals - Computation of Association of Persons Business Income - Computation of Association of Persons Total Income – Rates of tax for Association of Persons – Allocation of Association of Persons Total Income - Treatment of Share from Association of Persons – Applicability of Alternate Minimum Tax on Association of Persons /Body of Individuals.
IV	Assessment of Association of Persons Association of Persons/Body of Individuals - Computation of Association of Persons Business Income - Computation of Association of Persons Total Income – Rates of tax for Association of Persons – Allocation of Association of Persons Total Income -Treatment of Share from Association of Persons – Applicability of Alternate Minimum Tax on Association of Persons /Body of Individuals.	Assessment of Companies Company Taxation – Definition – Residential Status and Incidence of Tax – Types of Companies under Income Tax - Computation of Gross Total Income on Company –Special Provisions for Losses of Company – Deductions out of Gross Total Income u/s 80 -Rates of Tax – Minimum of Alternate Tax – Dividend Tax. Case Study: Residential Status
V	Assessment of Companies Company Taxation – Definition – Residential Status and Incidence of Tax – Types of Companies under Income Tax - Computation of Gross Total Income on Company –Special Provisions for Losses of Company – Deductions out of Gross Total Income u/s 80 -Rates of Tax – Minimum of Alternate Tax – Dividend Tax. Case Study: Residential Status	Assessment of Co-operative Societies Co-operative Societies and its Types- Computation of Total Income - Deductions u/s 80 -Tax Rates Applicable - Tax on Income of Certain Manufacturing Co-operative Societies Section 115BAE- Alternative Minimum tax on Co-operative Societies.

Note: Note: Case study (Examined Internal only)

PERCENTAGE OF SYLLABUS REVISED: 12%

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



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ATTENDANCE OF THE SIXTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

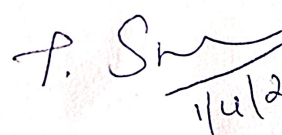
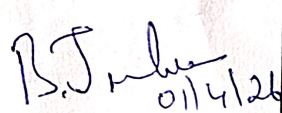
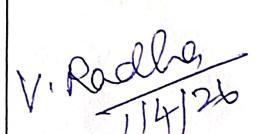
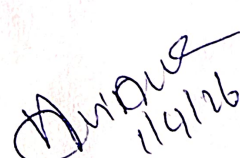
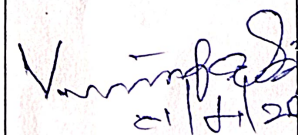
Board: Commerce Accounting and Taxation

Date : 01/04/2026

Time : 10.00 a.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	 11/4/26
2	Dr.B.Jeeva Rekha Assistant Professor PG and Research Department of Commerce Sri Vasavi College Erode	Vice Chancellor Nominee	 01/4/26
3	Dr.V.Radha Professor & Head Dept. of Commerce Shri Sakthikailash Women's College (Autonomous) Salem	Subject Expert	 11/4/26
4	Dr.V.Kalaivani Associate Professor & Head PG Dept. of Commerce Vivekanandha Arts and Science College for Women Sankagiri Salem	Subject Expert	 11/4/26
5	CA M.Venkatachalapathi Chartered Accountant Vilankurichi Road Coimbatore	Industrial Expert	 01/4/26
6	Kanishkanth S.CMA Payment Analyst Maxval IP Service Pvt. Ltd. Tech Park KGISL.Sez, Keeranatham Coimbatore	Alumni	Absent



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16th

7	N. Vishnupriya Department of Commerce Accounting and Taxation Dr. N. G. P. Arts and Science College Coimbatore	Students Representative	
8	Dr. R. Sowrirajan Assistant Professor & Head Department of Mathematics Dr. N. G. P. Arts and Science College, Coimbatore	Co-Opted Member	
9	Dr. N. Kuppuchamy Professor and Head Department of Tamil Dr. N. G. P. Arts and Science College, Coimbatore	Co-Opted Member	
10	Dr. A. Hazel Verbina Professor & Head Department of English Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	
11	Dr. A. Adhiselvam Professor and Head Department of Information Technology Dr. N. G. P. Arts and Science College Coimbatore	Co-Opted Member	
12	Dr. N. Kodhai Nayaki Professor	Internal Member	
13	Dr. E. Karthika Professor	Internal Member	
14	Dr. T. Maheswari Assistant Professor	Internal Member	
15	Mr. S. Muruganatham Assistant Professor	Internal Member	

Date: 01/04/2026

(Dr.T.Snekalatha)

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