MINUTES OF THE THIRTEEN BOARD OF STUDIES MEETING

Faculty: Commerce   **Board: Commerce with Business Analytics**

The Meeting of Board of Studies (BoS) was held as given below:

Name of the Body	Board of Studies
Department	Commerce with Business Analytics
Meeting No.	13th
Date and Time	3.12.2022, 10.30 a.m.
Venue	IQAC Board Room
Members Attended	The details are given in the ANNEXURE -I

AGENDA	
1.	Discussion on UG syllabi for Part III - Core Courses for Second semester 2022-23 Batch and onwards
2.	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC) offered by Department of Mathematics for 2022-23 Batch and onwards
3.	Discussion on Part I (Tamil/Hindi/French/Malayalam) offered by Department of Languages for 2022-23 Batch and onwards
4.	Discussion on Part II (English) offered by Department of English for 2022-23 Batch and onwards
5.	Discussion on Part IV (AECC) Basic Tamil / Advanced Tamil / Human Rights and Women's Rights for 2022-23 Batch and onwards
6.	Discussion on credits for Part V Extension Activity for 2022-23 Batch and onwards
7.	Discussion on Value Added Certificate Course (VACC)
8.	Any other matter

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MINUTES OF THE THIRTEEN BOARD OF STUDIES MEETING

Faculty: Commerce   **Board: Commerce with Business Analytics**

The Chairman of BoS welcomed all the panel members for the meeting. The items listed in the agenda were taken for discussion.

The following are the minutes of the meeting:

Item - 01	Discussion on UG syllabi for Part III - Core Courses for Second semester 2022-23 Batch
Discussion	**225BP1A2CA: Advanced Financial Accounting (New Course)** • The unified syllabus approved by Board of Studies in Commerce in Business Process Service was placed for endorsement. **225BA1A2CA- Python for Data Analytics (New Course)** • Dr.Kavitha – Acclaimed to include Indexing , time series in **unit – II** for better understanding of Pandas Library Data Structures. • Mr. Raj Kumar Narayanasamy and Dr.Nalini recommended to add filtering , filing in missing data , transforming data and correlation function database concept in **unit III** to develop analytical reporting and acquire different kinds of data sets. **225BA1A2CP : Practical - Python for Data Analytics (New Course)** • Mr. Raj Kumar Narayanasamy recommended to include correlation functions in practicals for data analysis.
Resolution	The Board unanimously approved the syllabi for the above courses.
Item - 02	Discussion on Syllabus for Part III - Inter Disciplinary Course (IDC) offered by Department of Mathematics
Discussion	**222MT1A2IA: Business Statistics (New Course)** The unified syllabus approved by the Board of Studies in Mathematics were placed for endorsement.
Resolution	The Board unanimously approved the IDC Syllabus.
Item - 03	Discussion on Part I (Tamil/Hindi/French/Malayalam) offered by Department of Languages for 2022-23 Batch
Discussion	**221TL1A2TA : Tamil-II: Ara Ilakkiyam** **221TL1A2HA :Hindi-II : Modern Literature** **221TL1A2FA : French-II : Grammar, Translation and Civilization** **221TL1A2MA: Malayalam – II : Modern Literature** • The unified syllabi approved by the Board of Studies in Languages were placed for endorsement.
Resolution	The Board members approved the Syllabi for the above courses.

Cont…

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Item - 04	**Discussion on Part II (English) offered by Department of English for 2022-23 Batch**
Discussion	221EL1A2EA: Professional English II • The unified syllabus approved by the Board of Studies in English were placed for endorsement.
Resolution	The Board unanimously approved the syllabus.
Item - 05	**Discussion on Part IV (AECC) Basic Tamil / Advanced Tamil / Human Rights and Women's Rights for 2022-23 Batch**
Discussion	221TL1A2AA : Basic Tamil 221TL1A2AB : Advanced Tamil • The unified syllabi approved by the Board of Studies in Languages were placed for endorsement. 225CR1A2AA: Human Rights and Women's Rights • The unified syllabus approved by the Board of Studies in Commerce with Corporate secretariship were placed for endorsement.
Resolution	The Board unanimously approved the syllabi for the above courses .
Item - 06	**Discussion on credits for Part – V Extension Activity for 2022-23 Batch.**
Discussion	One credit to be awarded for participation in extension activity like NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs.
Resolution	The Board members approved one credit for each extension activity
Item - 07	**Discussion on Value Added Certificate Course (VACC) for 2021-22 Batch and onwards**
Discussion	VAC Course – Business Practices The unified syllabus approved by Board of Studies in Commerce were placed for endorsement
Resolution	The Board members approved the syllabus.
Item – 08	**Any other matters**
Discussion	The board members discussed and suggested the Panel of Examiners.
Resolution	The Board recommended the external experts.

The chairman of Board of Studies (BoS) thanked all the members for their active participation and cordially invited them for the next meeting.

Date: 3/12/2022

M.S. 3/12/22
(Dr.M.S.Ranjithkumar)

BoS Chairman/HoD
Department of Commerce (BA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

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Syllabus – New Course

Faculty: Commerce   **Board: Commerce with Business Analytics**

Semester: II

Course Code/ Name: 225BP1A2CA- Advanced Financial Accounting

Unit	Content
I	**Branch and Departmental Accounting** Branch Accounting: Objects - Types of Branch Accounting – Dependent Branches – Features – Accounting in respect of Dependent Branches – Debtors System only – Cost Price and Invoice Price – Independent Branches (Theory only). Departmental Accounting: Need - Advantages - Distinction between Departments and Branches – Methods and Techniques of Departmental Accounting. Case Study on Branch Accounts.
II	**Hire Purchase and Instalment Purchase Systems** Hire Purchase System – Features - Distinction between Hire Purchase System and Instalment System – Accounting treatment for Hire Purchase System – Model Journal Entries - Calculation of Interest – Hire Purchase Trading Account – Debtors Methods – Stock and Debtors System (Excluding Default and Repossession). Instalment Purchase System - Accounting treatments.
III	**Partnership Accounting: Admission of a Partner** Partnership Deed – Division of Profits – Capital Accounts – Fixed and Fluctuating Capital – Interest on Capital and Drawings - Admission of a Partner - Calculation of New Profit sharing Ratios. Goodwill: Need for Valuation of Goodwill - Treatment of Goodwill - Revaluation of Assets and Liabilities. Case Study on Admission of a Partner.
IV	**Retirement and Death of a Partner** Retirement (Excluding Retirement cum Admission) and Death of a Partner: Calculation of New Profit sharing ratio – Treatment of Goodwill on Retirement/ Death of a Partner – Adjustment of Capital after Retirement - Death of a Partner: Mode of payment – Special Treatments.
V	**Dissolution of a Firm** Meaning - Modes of Dissolution- Settlement of Accounts - Accounting Treatment - Normal Dissolution – Insolvency of a Partner (Excluding Insolvency of all Partners) - Garner vs. Murray – Capital Ratio Under Fixed Capital Method and Fluctuating Capital Method. Case Study on Garner vs. Murray.

Note: Distribution of marks 80% Problem and 20% Theory

PERCENTAGE OF SYLLABUS (NEW): 100 %

COURSE FOCUSES ON:

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

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BoS

13th

Syllabus Revision

Faculty: Commerce

Board: Commerce with Business Analytics

Semester: II

Course Code/ Name: 225BA1A2CA – Python for Data Analytics

Unit	Existing	Changes
I	**Basics of python** History of Python – Features -Internal Working of Python – Character Set - Keywords– Identifiers - Literals – Operators – Python Core Data Types - Logical Operations - Identity – Comparison – Membership – Logical Operators- Control Flow Statements and Functions - If - for…in, While - loop Statements –Built-in and User Defined Functions - Built-in Data Structures - List – Tuples –Dictionary - ~~Set~~	Installing python in Ubuntu Creating – adding and replacing values-retrieving values-formatting dictionary - Creating set – set in and not in operator
II	**Pandas Library** The Pandas Library - Introduction to Pandas Data Structures - Series –Data Frame - Data Loading, Storage, and File Formats - Reading and Writing Data in Text Format- Working with Delimited Formats- JSON Data- Interacting with Databases.	Indexing- selection-subsetting- Time series with Duplicate indices
III	**Data Cleaning and Preparation** Data Cleaning and Preparation- Handling Missing Data- Data Transformation. Data Wrangling: Merge, Group, Reshape and Concatenate-Python - Date and Time - Pivot Tables and Cross-Tabulation	Filtering Out Missing Data - Filling in Missing Data Removing Duplicates - Transforming Data using a function or mapping - Correlation functions. Database - Style Data Frame Joins - Merging on Index Python Case study - K-Nearest Neighbor algorithm
IV	**The NumPy Library** The NumPy Library - NumPy Basics - The NumPy array - A Multidimensional Array Object - Arithmetic with NumPy Arrays - Basic Indexing and Slicing - Boolean Indexing- Fancy Indexing - Hierarchical Indexing - Transposing Arrays and Swapping Axes.	Array manipulation – Joining arrays – splitting arrays Case study - Boolean Indexing
V	**Data Visualization with Matplotlib, Scikit** Data Visualization with Matplotlib - The Matplotlib Library - Matplotlib Architecture - Chart Typology - Line Chart- Histogram- Bar Chart- Pie Charts - Machine Learning with Scikit-learn - ~~The Scikit-learn~~ Library - ~~Machine Learning~~ -Supervised Learning ~~with Scikit-learn~~- The Iris Flower Dataset.	Backend Layer- Artist Layer- Scripting Layer Case study - Iris Flower Dataset

PERCENTAGE OF SYLLABUS REVISED: 42 %

COURSE FOCUSES ON:

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

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Syllabus Revision - Practical

Faculty: Commerce **Board: Commerce with Business Analytics**

Semester: II

Course Code/ Name: 225BA1A2CP - Python for Data Analytics

Ex No.	Existing	Changes
1	Write a python program to demonstrate list functions and operations	
2	~~Write a python program to demonstrate tuples functions and operations~~	Create a tuple and perform the following methods Add items, len( ), check for item in tuple .Access items
3	Write a python program to linear search and binary search	
4	Interpret the use of procedural statements like assignments, conditional statements	
5	Write a program using looping statements like for in and while statements.	
6	Reading and Writing text and log files into python	
7	~~Reading and Writing CSV files into python~~	Create a code to read a csv file using pandas module and print the first and last five lines of a file.
8	Perform data wrangling operations in python by using merge, Concatenate and Reshape functions	Correlation functions
9	Create Pivot table and Cross Tabulation in python	
10	Demonstrate different types of charts in python	
11	Create a Support Vector Machine learning algorithm using Iris Dataset	
12	Develop K -Nearest Neighbor classifier algorithm for Diabetes Dataset	

Note: Out of 12 Exercises 10 is mandatory

PERCENTAGE OF SYLLABUS REVISED   **: 37 %**

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: Commerce with Business Analytics**

Semester: II

Course Code/ Name: 222MT1A2IA / Business Statistics

Unit	Content
I	**Measures of Central Tendency** Introduction- arithmetic mean- median - mode - comparison of the mean, median and mode- geometric mean- harmonic mean.
II	**Measures of Dispersion** Introduction- arithmetic mean- median - mode - comparison of the mean, median and mode- geometric mean- harmonic mean.
III	**Probability** Introduction - Probability theory - basic terminologies - three types - axioms - conditions of statistical independence and dependence - Baye's theorem.
IV	**Correlation and Regression Analysis** Concept and importance - correlation and causation-types - graphic and algebraic methods -coefficient of determination-rank correlation-some limitations -regression model-estimation using the regression line-method of least squares-alternative approach-regression co-efficient.
V	**Time Series Analysis and Forecasting** Introduction- components of a time series- trend- seasonal variation- cyclical variation- irregular variation - forecasting.

PERCENTAGE OF SYLLABUS (NEW) : 100%
COURSE FOCUSES ON:

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

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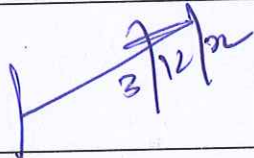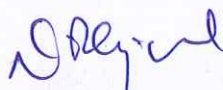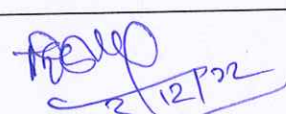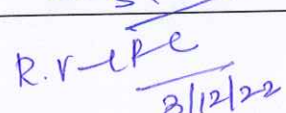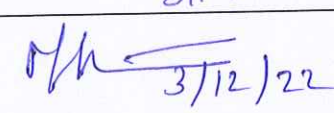
FACULTY OF COMMERCE

Name of the Board : Commerce with Business Analytics

THIRTEEN BOARD OF STUDIES MEETING - ATTENDANCE

Venue : IQAC Board Room **Date :** 3.12.2022 **Time :** 10.30 AM

S.NO.	NAME	POSITION	SIGNATURE
1	Dr.M.S.Ranjith Kumar HoD, Professor Department of Commerce with Business Analytics	Chairman	M.S. ⟨signature⟩ 3/12/22
2	Dr. G.Kavitha Professor & Head in Commerce PSGR Krishnammal College for Women, Coimbatore	VC Nominee	Kavitha
3	Dr.P.Nalini, Assistant Professor (Senior Grade) PSG Institute of Management, PSG College of Technology,	Subject Expert	⟨signature⟩ 3/12/22
4	Dr.P.Saravanan Professor Finance and Accounting IIM Trichy.	Subject Expert	ABSENT
5	Mr. Raj Kumar Narayanasamy Senior Manager Analytics Infosys ,Tidel Park, Coimbatore,	Industrial Expert	⟨signature⟩
6	Mr. Atul Krishna .P System Analyst Engineer CTS , Chennai	Alumni	ABSENT
7	Dr.N.Kuupuchamy HoD, Professor Department of Tamil	Co-Opted Members	⟨signature⟩ 3/12/22
	Dr.R.Vidhya Prabha HoD, Professor Department of English		R.V-⟨signature⟩ 8/12/22
	Dr.M.Sangeetha Professor Department of Mathematics		⟨signature⟩ 3/12/22

9	Mr.C.Balaji Assistant Professor	Member	C.Balaji
10	Ms.R.Suganya Assistant Professor	Member	Suganya. R.
11	Dr.P.Sumitha Assistant Professor	Member	Sumitha.P.
12	Pragadeesh R.B III.B.Com.(BA)	Student Representative	R.B.Pragadeesh

M.S. 17/4 3/12/2022

BoS Chairman/HoD
Department of Commerce (BA)
Dr. N. G. P. Arts and Science College
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Dr.V. Rajendran
CHAIRMAN
Dr. N.G.P. Arts and Science College