	<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
		20 <sup>th</sup>

## DEPARTMENT OF COMMERCE BUSINESS ANALYTICS

### BOARD OF STUDIES MEETING

The minutes of the 20<sup>th</sup> meeting of Board of Studies held on 01.04.2026 at 9.30 am

#### Members Present:

S.No.	Name	Category
1.	Dr.M.S.Ranjith Kumar Professor & Head of Department, Department of Commerce Business Analytics Dr.N.G.P. Arts and Science College, Coimbatore-641048	Chairman
2.	Dr. M. Sudhahar Associate Professor in Commerce Gobi Arts and Science College, Gobichettipalayam, Erode-638 453	University Nominee
3.	Dr.S.V Ramesh Assistant Professor, Department of Commerce, J.K.K. Nataraja College of Arts & Science, Komarapalayam-638 183	Subject Expert
4.	Dr.P.Nalini Dean- School of Business VET Institute of Arts and Science College, Thindal, Erode -638012	Subject Expert
5.	Mr. Raj Kumar Narayanasamy Senior Manager Analytics Infosys, Tidel Park, Coimbatore-641012	Industrial Expert
6.	Ms. Harshitha Balaji, Joint Secretary of Baalaji Educational Trust, M.G.V. Global Academy School and Junior College (An ICSE & ISC School), Tirupur-641603	Alumni
7.	Dr.N.Kuppuchamy HoD, Professor Department of Tamil	Co-opted Member

8.	Dr.A.HazelVerbina Professor &HoD i/c Department of English	Co-opted Member
9.	Dr. R. Sowrirajan Assistant Professor and Head Department of Mathematics	Co-opted Member
10.	Dr.Nancy Sebastina.J Associate Professor	Member
11.	Dr.P. Kanagaraj Assistant Professor	Member
12.	Dr.T. Nathiya Assistant Professor	Member
13.	Ms.T.P Suvetha Assistant Professor	Member
14.	Subashini P III B.Com.(BA)	Student Representative – UG

The HoD/ Chairman of the Board of Studies Department of Commerce Business Analytics welcomed and introduced all the members and requested them for their support and contribution for the development of academic standard and enrichment of the syllabus.

Further, Chairman informed about the absence and following member requested to grant the leave.

1. Dr. S.V. Ramesh - Subject Expert

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

*Item 20.1: 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 previous meeting held on 10.11.2025.**

*Item 20.2: To consider and the scheme and syllabus for the I Semester for the students admitted in UG from academic year 2026-27 onwards.*

The chairman presented the scheme and syllabi for the I semester for the students admitted from the academic year 2026-27. The details of changes made also presented as follows.

### Changes Made:

B.Com. Business Analytics		
Code	Course	Changes and reason
26BAU1CA	Fundamentals of Business Analytics	In accordance with the recommendation of Subject expert Dr. P.Nalini the following content were included: Unit -I - Kautilya's Arthashastra and Analytics Unit -V- AI Technologies in Business Analytics
26BAU1CP	Spreadsheet Modelling and Accounting Package	Based on the Suggestion of the University Nominee Dr. M. Sudhahar the following changes were incorporated:  Company & GST Setup, Data Security & Financial Year Process, Accounting & Inventory Masters, GST Vouchers, Subsidiary Books, Cost Centres, Final Accounts, Cash/Fund Flow, Bill-wise Statements and Bank Reconciliation.

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

### Resolution:

Resolved to approve the scheme and syllabi for the I semester for the students admitted from the academic year 2026-27.

*Item 20.3: To consider and approve syllabi for the III Semester for students admitted in UG from the academic year 2025-26 onwards.*

The Chairman presented the detailed syllabi of III semester for the students admitted from the academic year 2025-26.

Code	Course	Changes and reason
25BAU3CA	Modern Database	Based on the Suggestion of the University Nominee Dr. M. Sudhahar the following changes were incorporated:  Unit -I - Database Parallels

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

### Resolution:

Resolved to approve the existing syllabi for the III semester for the students admitted from the academic year 2025-26.

*Item 20.4: To consider and approve syllabi for the V Semester for students admitted in UG from the academic year 2024-25.*

The Chairman presented the detailed syllabi for the V semester for the students admitted from the academic year 2024-25. The details of changes made also presented as follows.

**New Courses Introduced:**

B.Com. Business Analytics		
Code	Course	Changes and reason
24BAU5CB	Auditing & Corporate Governance	Based on the Suggestion of the University Nominee Dr.M.Sudhahar the following changes were incorporated  New Courses introduced Auditing & Corporate Governance

**Changes Made:**

Code	Course	Changes and reason
24BAU5CA	R Programming	In accordance with the recommendation of Industrial expert Mr. Rajkumar Narayanasamy the following content were included:  Unit- V-Inferential statistics using AI model.

**Discipline Specific Elective Courses:**

Course Code	Course
24CMU5DA	Financial Management
24CIU5DA	E-Business Technology
24COU5DA	Human Resource Management
24BAU5DA	Service Marketing

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

**Resolution:**

**Resolved to approve the syllabi for the V semester for the students admitted from the academic year 2024-25 onwards.**

*Item 20.5: To consider and approve the extra credit courses, self-study courses and other components as per UG regulation-6 (R6)*

The Chairman presented the extra credit courses, self-study courses, and other components as per UG Regulation-6 (R6) for students admitted from the academic year 2026-2027.

The Chairman presented the detailed syllabus of self-study for the III semester to the students admitted for the academic year 2026-27.

**Resolution:**

**Resolved to approve the above self-study courses to earn extra credit for III semester for the students admitted during the academic year 2026-27.**

*Item 20.6:* To review and approve the courses offered by NPTEL that are equivalent to courses offered in our curriculum in the I to IV semester

*The board discussed the course offered by NPTEL Research Methodology/ E- Business/ Organizational Behavior/ Security Analysis and Portfolio Management / Retail Marketing Strategy for credit transfer that are equivalent to course offered in our curriculum and Power BI in the SWAYAM PLUS for extra credit.*

*Item 20.7:* To consider and approve the Students Skill Development Courses (SSDC) and NPTEL course for students in UG from the academic year 2025-26.

*To strengthen global placement opportunities, a Memorandum of Understanding (MoU) was signed with Bajaj Fiserv Skill Course And L&T EduTech, Chennai.*

*For the 2026 batch, completion requirements mandate two skill courses along with one NPTEL course. The skill courses under discussion include Tally Level II, Advanced and Excel Level II, For the 2025 batch, students must complete one skill course from the following options: L&T EduTech, Certificate Course in Financial Statement Analysis, Digital Marketing, In addition, one NPTEL course is mandatory for course completion.*

*For the 2024 batch, students must complete one NPTEL course as a mandatory requirement. Additionally, they may choose one optional skill development course from the following: Entrepreneurship Development or GST Practitioner.*

*The board has further suggested the following NPTEL courses: Business Forecasting, Business Analytics for Management Decision, Artificial Intelligence for Management and Advanced Financial Analytics.*

**Resolution:**

**The board resolved and approved the Students Skill Development Courses (SSDC) and NPTEL course for students admitted in UG from the academic year 2025-26.**

*Item 20.8: To approve the panel of examiners for question paper setting, Question paper Scrutiny, conduct of practical and theory examinations are to be submitted to CoE for the academic year 2026-27.*

The Chairman presented the panel of examiners for question paper setting, question paper scrutiny, conduct of practical and evaluation of answer scripts for the odd semester of the academic year 2026-27.

**Resolution:**

**Resolved to approve the panel of examination for question paper setting, Question paper scrutiny and conduct of practical and theory examinations are to be submitted to CoE for exam related work for the odd semester of the academic year 2026-27.**

*Item 20.9: To consider and approve any other items brought forwarded by the chairman and the members of the board.*

The board discussed that a Memorandum of Understanding (MoU) was signed with Bajaj Finserv for skill development training through CSR initiatives to address global placement opportunities. This course will be offered to interested students of the Faculty of Commerce from the academic year 2025–26 onwards.

**Resolution:**

**Resolved to approve the *Bajaj Finserv* for skill development training through CSR**

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.M.S.RanjithKumar

Date:01.04.2026



(Dr.M.S.Ranjithkumar)  
Board Chairman

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



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BoS

20<sup>th</sup>

## Syllabus

Faculty: Commerce

Board: Commerce Business Analytics

Semester: I

Course Code/ Name: 26BAUICA/ Fundamentals of Business Analytics

Unit	Syllabus	Changes
I	<b>Introduction to the Business Analytics</b> Introduction to the BA Role- Business Analysis -Business Analyst - The evolving role of the Business Analyst -The BA roadmap Different levels of business analysis- The basic rules of Business & Business Analysis - Classical Requirements and Tasks performed by Business Analysts	Kautilya's Arthashastra and Analytics
II	<b>Business Excellence Framework</b> Business view of Information Technology Applications - Core business process – Baldrige Business Excellence framework - Key purpose of using IT in business Enterprise Applications - Information users and their Requirements – Data Analysis for Business Decision Making -	
III	<b>Types of Digital Data</b> Data definition – Evolution – Data - Information – Knowledge Types of Data - Structured data – Meaning - Characteristics Unstructured data – Meaning - Managing and storage of unstructured data – Storage challenges – Extracting information - Semi Structured Data – Attributes and Measurement - Data Quality – Data Mart- Database – ETL - Data Integration	
IV	<b>Data Modeling</b> Basics of Data Integration - Data Quality - Why and What Data Quality? - Maintain - Key Areas of Study - Definition of Data Modeling- Data Warehouse Architecture – Basics - Types - Techniques – Multidimensional Data model - Fact Table Dimension Table - Star Schema - Snowflake Schema- Fact Constellation Schema- Dimension Modeling Lifecycle	
V	<b>Enterprise Reporting and Applications of Analytics</b> Overview of Enterprise Reporting and Applications of Analytics - Report Standardization and Presentation – Balanced Scorecards Performance Dashboards – Scorecards Vs Dashboards - Applications of Analytics –Healthcare – Retail- Web Analytics - Social Media Analytics - Recommendation Systems - BI Road Ahead- BI and Cloud Computing - Business Intelligence for ERP Systems	AI Technologies in Business Analytics

PERCENTAGE OF SYLLABUS REVISED (NEW): 2.95 %

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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20<sup>th</sup>

**Faculty: Commerce**

**Board: Commerce Business Analytics**

**Semester: I**

**Course Code/ Name: 26BAU1CP/ Spreadsheet Modelling and Accounting Package**

Ex. No.	List of Programs	Changes
1	<b>SPREADSHEET MODELLING</b> Collecting data using Google forms Perform Importing and Exporting Data to a Text File and Workbook Protection	
2	Creation of a payroll data perform Financial Functions & Loan Calculations PMT, IPMT, FV, NPER functions Advanced Sorting, Filtering & Conditional Formatting	
3	Creation and Conversion of Pivot table & Pivot chart for Sales data	
4	Performing user defined Macros: Recording, Viewing, Running Macros and VLOOKUP, HLOOKUP, Data Validation & Drop-down Lists INDEX & Text Function	
5	Performing Data Analysis using the Statistical Tools: a) Descriptive Statistics b) Rank c) Weighted average	Correlation Regression
6	Dashboard Creation for Financial Summary with multiple data tables and Manage connections by using the workbook connection dialog box in spreadsheet modelling.	Write a program for multi-indexing
7	<b>ACCOUNTIN PACKAGE</b> Company Creation & Basic Ledger/Voucher Entries	<b>ACCOUNTIN PACKAGE</b> Creation of Company with enabling GST. Activation of Data Security Features. Moving to Next Financial Year – Types and Process. Creation of Accounting Masters: Groups and Ledgers.
8	Trial Balance & Basic Financial Report Generation 3 GST Configuration & Recording GST Transactions (Intra-State & Inter-State)	Formation of Inventory Masters: Stock Item, Stock Group, Stock Categories and Units of Measures.
9	GST Configuration & Recording GST Transactions (Intra-State & Inter-State)	Recording and Maintenance of Vouchers with GST: Contra, Payment, Receipt, Sales, Purchase, Credit Note, Debit Note and Journal.
10	Input Tax Credit (ITC) Adjustment and GST Reports	Display of Subsidiary Books- Purchase Book, Sales Book, Purchase Return Book and Sales Return Book.
11	Filing GSTR-1 & GSTR-3B via E-filing Integration	Creation of Cost Centre and Cost Category. Generate Final Accounts Reports: Trial Balance, Profit & Loss Account and Balance Sheet.
12	TDS, E-Payment & Final Accounts Preparation.	Display of Cash Flow and Fund Flow Analysis Report. Present Bill wise Statement. Generate Bank Reconciliation Statement. Activation of Data Security Features.

**PERCENTAGE OF SYLLABUS REVISED (NEW): 72.95 %**

**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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20<sup>th</sup>

## Syllabus

Faculty: Commerce

Board: Commerce Business Analytics

Semester: III

Course Code/ Name: 25BAU3CA / Modern Database

Unit	Syllabus	Changes
I	<b>Database System Applications</b> Introduction – Database Parallels - Data Independence - Database System Applications -Database Systems Vs File Systems– View of Data - Data Models - Database Languages – Database system architecture- Database Users and Administrators- AI Concepts in Modern Databases- E-R Models- Basic concepts - Constraints - Keys – E-R diagram. Case study on database system applications and the E-R Model	Database Parallels
II	<b>Relational Data Structure</b> Relational Approach: Relational Data Structure: Relation, Domain, Attributes, Key and Relational Algebra: Introduction, Traditional Set Operation – Attribute names for derived relations – Special Relational Operations. Normalization process - Introduction- Functional dependency-1 NF-2 NF-3 NF-Boyce-code NF.	
III	<b>Introduction to SQL</b> Brief Introduction to SQL: Data Definition Language- Data Manipulation Language – Select, Insert, Update and Delete – Data Control Language – Arithmetic, Comparison and Logical Operators – Restricting Data with WHERE clause – Sorting and Grouping the data - Working with Dates - The Relation Model - Keys-Primary Key - Foreign Key – Joins – Types of Joins. Case study on applications of SQL queries and relational concepts.	
IV	<b>Mongo DB</b> Big Databases–SQL-NoSQL Tradeoffs - CAP Theorem – Eventual Consistency NoSQL – Database Types – MongoDB- Introduction - MongoDB – Need – MongoDB Vs RDBMS – MongoDB-Driver-Installation – Configuration – Import and Export MongoDB Server Configuration. Case study on NoSQL database and MongoDB configuration.	
V	<b>Data Extraction Fundamentals</b> Data Extraction Fundamentals - Intro to Tabular Formats - Parsing CSV -Parsing XLS with XLRD Parsing XML - Intro to JSON Getting Data into MongoDB - MongoDB- CURD – Database Creation –Update – Read –Delete Using mongo import -Operators like \$gt, \$lt, \$exists, \$regex -Querying Arrays and using \$in and \$all Operators -Changing entries: \$update, \$set, \$unset	

PERCENTAGE OF SYLLABUS REVISED : 3.79%

<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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### Syllabus

Faculty: Commerce

Board: Commerce Business Analytics

Semester: V

Course Code/ Name: 24BAU5CA/ R Programming

Unit	Syllabus	Changes
I	<b>An Introduction to R</b> Introduction - Working with Directory - getwd(), setwd(), dir() command - Data Types in R - Loading and Handling Data - Vectors - Matrices - Factors – List - Data Frames- Access and Ordering the Data Frames - Working with Dates- Few common Analytical tasks- Exploring a Dataset – Merging the Data.	
II	<b>Loading data Frames &amp; Descriptive Statistics</b> Loading data Frames - Reading from a csv file - Reading from a Tab Separated table - Reading from a table - Exploring Data - Exploratory Data Analysis - Data Summary- Finding Missing Values – Invalid values and outliers - Descriptive Statistics - Handling Packages in R - Installing R packages – Loading Internal Dataset	
III	<b>Data Manipulations</b> Data manipulations - Overview of how to connect database from R - DDL (Data Definition Language) - DML (Data Manipulation Language) - DQL (Data Query Language) - How to install MySQL package in R - How to run SQL queries from R to fetch data - Data manipulation using SQL to prepare Data for Analysis Case study to run the SQL Query to manipulate the data.	
IV	<b>Introduction to Graphical Analysis</b> Introduction to Graphical Analysis - Box - Whisker Plots - Scatter Plots (Correlation) – Pairs Plots (Multiple Correlation Plot) – Line Charts for Numeric Categorical Data – Pie Charts – Bar Charts – Histogram- Copy the graphics to windows -AI application in R Regression in R: Linear – Validating the Linear Assumption by using Scatter plot – Residual vs Fitted Model and Logistic Regression.	
V	<b>Univariate and Various Statistical Techniques</b> Univariate and Multivariate Statistical Techniques - Simple Hypothesis Testing- T- Test- One Sample T-Test- The Wilcoxon U-Test (Mann- Whitney) - Two Sample U- Test- One Sample U-Test. Test for Association (Chi-Square Test) - Anova- One Way Anova - Two Way Anova - Null Hypothesis - Alternate Hypothesis- Inferential statistics using AI model.	Inferential statistics using AI model.

PERCENTAGE OF SYLLABUS REVISED : 1.67 %

COURSE FOCUSES ON:041

Skill Development

Entrepreneurial Development

Employability

Innovations

Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics



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## Syllabus

Faculty: Commerce

Board: Commerce Business Analytics

Semester: V

Course Code/ Name: 24BAU5CB/ AUDITING & CORPORATE GOVERNANCE

Unit	Syllabus
I	<b>Introduction Auditing</b> Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. Case study on audit planning.
II	<b>Audit of Companies Audit of Limited Companies</b> Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013, Role of Auditors in AI governance.
III	<b>Special Areas of Audit Special Areas of Audit</b> Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards. Case Study on Recent trends in Auditing.
IV	<b>Conceptual framework of Corporate Governance</b> Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.
V	<b>Corporate Social Responsibility (CSR)</b> Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. Case Study on CSR and Business Ethics, Sustainability and Environmental social Governance (ESG) with Indian values.

PERCENTAGE OF SYLLABUS REVISED : 100%



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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20<sup>th</sup>

### FACULTY OF COMMERCE

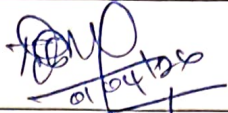


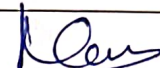
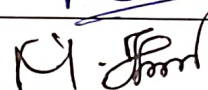
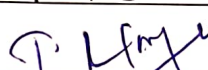
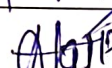
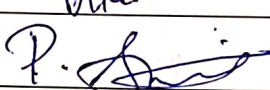
Name of the Board: Commerce Business Analytics


### TWENTEETH BOARD OF STUDIES MEETING – ATTENDANCE

Date: 01.04.2026

Time: 9.30 am

S.NO.	NAME	POSITION	ATTENDANCE
1	Dr.M.S.Ranjith Kumar Professor & Head Department of Commerce Business Analytics	Chairman	M.S. Ranjith Kumar
2	Dr. M. Sudhahar Associate Professor of Commerce Gobi Arts and Science College, Gobichettipalayam, Erode-638 453	University Nominee	ON-LINE
3	Dr.S.V Ramesh Assistant Professor, Department of Commerce, J.K.K. Nataraja College of Arts & Science, Komarapalayam-638 183	Subject Expert	ABSENT.
4	Dr.P.Nalini Dean- School of Business VET Institute of Arts and Science (Co-Education) College, Thindal, Erode -638012	Subject Expert	
5	Mr.Rajkumar Narayanasamy Project manager Analytics, Infosys limited, Coimbatore- 641012	Industrial Expert	Rajkumar Narayanasamy
6	Ms. Harshitha Balaji, Joint Secretary of Baalaji Educational Trust, M.G.V. Global Academy School and Junior College (An ICSE & ISC School), Tirupur-641603	Alumni	Harshitha Balaji

7	Dr.N.Kuppuchamy Professor & Head Department of Tamil	Co-Opted Members	 01/04/20
	Dr.A.Hazel Verbina Professor & HoD i/c Department of English		 01/04/20
	Dr. R. Sowrirajan Assistant Professor and Head Department of Mathematics		
8	Dr.Nancy Sebastina.J Associate Professor	Member	
9	Dr.P.Kanagaraj Associate Professor	Member	
10	Dr.T. Nathiya Associate Professor	Member	
11	Ms.T.P. Suvetha Assistant Professor	Member	
12	Subashini P III B.Com.(BA)	Student Representative	

  
Dr.M.S.Ranjith Kumar  
(BoS- Chairman)

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