DEPARTMENT OF COMMERCE IN BUSINESS PROCESS SERVICES

BOARD OF STUDIES MEETING

The minutes of the 21st meeting of Board of Studies held on 26.10.2026 at 10.30 am at the Board Room – C Block.

Members Present:

S. No.	Name	Position
1	Dr. S. Namasivayam	Chairman
2	Dr. D. Moorthy	VC Nominee
3	Lt. Dr. K. Vijayakumar	Subject Expert
4	Dr. V. Saravana Kumar	Subject Expert
5	Mr. A. Jagadeeswaran	Industrial Expert
6	Mr. K.Mathivanan	Meritorious 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. A. Nirmala	Co-opted Member
11	Dr. A.Y. Kettiramalingam	Member
12	Dr. J. Nithya	Member
13	Dr. D. Sujini	Member
14	Mrs. R. Janani	Member
15	Ms. Afnan Haya Z	Student Representative

The HoD and Chairman of the department of Commerce in Business Process Services welcomed and introduced all the members and appreciated them for their continuous support, contribution for the development of academic standard and enrichment of the syllabus.

Further Chairman informed the four experts' absence to attend the meeting and requested to grant leave of absence.

1. Mr. Ravikumar Murthy - Industrial Expert

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

Item 21.1: *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 brief discussion the following resolution was passed.

Resolution:

The Board Resolved to approve the minutes of the previous meeting held on 01.04.2026.

Item 21.2: *To consider and approve the Syllabi for II Semester to the students admitted during the academic year 2026-2027.*

The Chairman presented the detailed Syllabi for the II Semester to the students admitted for the academic year 2026-2027. The members suggested to adopt the following addition.

New Courses:

Course	Code	Changes and Reason
Computerized Accounting	26BPU2CP	Introduced Computerized Accounting in place of Business Law. To provide practical knowledge of accounting software and develop basic computerized accounting skills.

Courses Revised:

Course	Code	Changes and Reason
Advanced Financial Accounting	26BPU2CA	Dr. V. Saravana Kumar suggested including the topic "IKS: Arthashastra-Based Departmental Structure and Accountability" in Unit I – Branch and Departmental Accounting. The inclusion aims to provide students with insights into traditional Indian accounting practices, particularly in the areas of departmental accounting, organizational structure, and accountability.

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

Resolution:

The Board recommended to retain the existing framed Syllabus of 2025-26 batch with some modification for the students admitted from the academic year 2026-27.

Item 21.3: *To consider and approve the Syllabi for IV Semester to the students admitted during the academic year 2025-2026.*

The Chairman presented the detailed Syllabi for the IV Semesters for the students admitted during the academic year 2025–2026. The members reviewed the proposal and suggested continuing with the same Syllabi.

Courses Revised:

Course	Code	Changes and Reason
Retail Consumer Packaged Goods and Market Research	25BPU4CB	Lt. Dr. K. Vijayakumar suggested including the topic "IKS: Panchakosha Model of Customer Needs" in Unit I – Introduction to Market Research. The inclusion aims to provide students with insights into traditional Indian approaches to understanding consumer needs, particularly through the Panchakosha Model, and its relevance to the development of marketing practices in India.

New Courses:

Course	Code	Changes and Reason
Campus to Corporate Transition	25BPU4SM	Dr. S. Namasivayam proposed transforming the theory-oriented course into an Embedded Skill Development Course by integrating practical activities into all five units. The proposed activities include role-plays, mock interviews, interview etiquette, group discussions, presentations, and workplace communication exercises. Mr. A. Jagadeeswaran accepted the proposal and agreed to implement the suggested changes. The objective is to enhance students' practical skills in corporate readiness, communication, professional behaviour, and employability, thereby facilitating a smoother transition from campus to the corporate environment.

IDC Offered:

Course	Code	Department
Industrial Psychology	25BPU4IA	Computer Science with Cognitive Systems

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

Resolution:

The Board resolved to retain the existing syllabus for the 2026–27 batch with relevant modifications, including AI-related topics, IKS, and practical skill development components.

Item 21.4: *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 Semesters for the students admitted during the academic year 2024–2025. The members reviewed the proposal and suggested continuing with the same Syllabi.

Courses Revised with AI:

Course	Code	Changes and Reason
Entrepreneurial Development	24BPU6SP	Dr. Nithya suggested incorporating the analysis of Indigenous Knowledge Systems (IKS) and regional trade networks in product/service evaluation under Practical 7, and AI-enabled customer experience analysis in e-tailing companies under Practical 8. These additions aim to integrate traditional knowledge with emerging technologies, encourage sustainable entrepreneurial practices, and equip students with industry-relevant skills to meet evolving business demands.

Discipline Specific Electives II:

Course	Course Code	Course offered by
Investment Management	24CMU6DA	Department of Commerce with Computer Application
Enterprise Resource Planning	24CIU6DA	Department of Commerce with Information Technology
Organizational Behavior	24COU6DA	Department of Commerce
Retail Marketing	24BIU6DA	Department of Commerce in banking and insurance.

Discipline Specific Electives III:

Course	Course Code	Course offered by
Security Analysis and Portfolio Management	24CMU6DB	Department of Commerce with Computer Application
Fundamentals of Information Security	24CIU6DB	Department of Commerce with Information Technology
Industrial Relations and Labour Law	24COU6DB	Department of Commerce
Social Media Marketing	24BAU6DB	Department of Commerce with Business Analytics

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

Resolution:

The Board recommended to retain the existing framed Syllabus of 2024-25 batch without any modification for the students admitted from the academic year 2024-25.

Item 21.5: *To consider and approve the Students Skill Development Courses (SSDC).*

The Board discussed and considered the Students Skill Development Courses (SSDC) offered through NPTEL, SWAYAM Plus, TCS iON, and other approved course providers. These courses are designed to enhance students' domain knowledge, practical skills, industry-oriented competencies, and employability.

S. No.	Course name
1	TCS iON- Career Edge - Young Professional
2	Srikara Skill Training Course on Master in Accounting, Finance and Taxation (AI – Powered)
3	AI in Accounting/ AI in Marketing
4	NISM Certification

Resolution:

The Board resolved to approve the proposed Students Skill Development Courses (SSDC) to improve students' skills and employability.

Item 21.6: *To consider and approve the Self-Study Course offered in the III Semester for students admitted to the UG programme from the academic year 2026–2027 onwards.*

Course Code	Course
26BPUSSA	Business Ethics

The Board discussed the Self-Study Course offered in the III Semester for students admitted to the UG programme from the academic year 2026–2027 onwards.

Resolution:

The Board resolved to approve the Self-Study Course offered in the III Semester for students admitted to the UG programme from the academic year 2026–2027 onwards.

Item 21.7: *To approve the panel of examiners for question paper setting and evaluation of answer scripts for the Even Semester of the academic year 2026–2027.*

The Chairman presented the panel of examiners for question paper setting, question paper scrutiny, and the conduct of both practical and theory examinations. The panel has been submitted to the Controller of Examinations (CoE) for examination-related processes.

Resolution:

The Board resolved to approve the panel of examiners for question paper setting and evaluation of answer scripts for the Even Semester of the academic year 2026–2027.

Item 21.8: *To consider and approve any other item brought forward by the Chairman and the members of the Board for the students admitted during the academic year 2026–2027.*

The NPTEL course equivalent to the *Business Economics* course prescribed in the curriculum was identified and presented to the Board for approval under the Credit Transfer scheme.

Resolution:

The Board resolved to approve the identified NPTEL course as an equivalent course for *Business Economics* under the Credit Transfer scheme for the students admitted during the academic year 2026–2027.

Finally, the Chairman expressed his gratitude to all the members for their valuable cooperation and contributions in enriching the syllabus through their active participation in the meeting. He encouraged the members to continue the same spirit of involvement in the future as well. The meeting concluded with a formal Vote of Thanks proposed by Dr. A.Y. Kettiramalingam.

26/10/26

Date: 26.10.2026

(Dr. S. Namasivayam)

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

Faculty: Commerce **Board: Commerce in Business Process Services**

Semester: II **Course Code: 26BPU2CP**

Course Name: Computerized Accounting

S. No.	Lists of Programmes
1	Creation of a Company and alteration of company details.
2	Creation of Groups and Ledgers.
3	Creation of Purchase Vouchers, Sales Voucher, Debit Note and Credit Note.
4	Creation of Payment Vouchers, Receipt Voucher, Contra Voucher and Journal Voucher.
5	Creation of Vouchers using Bill wise details.
6	Prepare Bank Reconciliation Statement.
7	Creation of Unit of Measure, Stock Group, Stock Item and Godown.
8	Calculation of Cost Category and Cost Centre under F11 feature.
9	Preparation of Various financial Reports and Inventory Reports.
10	Calculation of GST (Interstate and Intrastate).
11	Generate E-Way Bill Report.
12	Recording TDS Compliance transactions.

PERCENTAGE OF SYLLABUS NEW COURSE: 100%

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development / Innovations.

Faculty: Commerce **Board: Commerce in Business Process Services**
Semester: II **Course Code: 26BPU2CA**
Course Name: Advanced Financial Accounting

Unit	Syllabus	Changes
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). Role of AI in branch-level data consolidation. **Departmental Accounting:** Need - Advantages - Distinction between Departments and Branches – Methods and Techniques of Departmental Accounting. Arthashastra - Based Departmental Structure & Accountability. Case Study on Branch Accounts.	Arthashastra - Based Departmental Structure & Accountability.
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.	**No Changes**
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.	**No Changes**
IV	**Retirement and Death of a Partner** **Retirement (Excluding Retirement cum Admission) and Death of a Partner:** Calculation of New Profit-sharing ratio and Gaining Ratio– Treatment of Goodwill on Retirement/ Death of a Partner – Adjustment of Capital after Retirement. **Death of a Partner:** Mode of payment – Special Treatments.	**No Changes**
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	**No Changes**

PERCENTAGE OF SYLLABUS NEW COURSE: 0.5%

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development / Innovations.

Faculty: Commerce **Board: Commerce in Business Process Services**
Semester: IV **Course Code: 25BPU4CB**
Course Name: Retail Consumer Packaged Goods and Market Research

Unit	Existing	Changes
I	**Introduction about Market Research** Market - Characteristics of Market - Types of Market - Research - Market Research - Need for Market Research - Types of goods – CPG - Features of CPG industry - Why CPG industry is different? - Global CPG manufacturers - Classifications of Consumer Packaged Goods - Consumer Behavior – IKS: Panchakosha Model of Customer Needs - Factors influencing Consumer Behavior – Influencers - Role of AI and Predictive Analytics in Market Research.	IKS: Panchakosha Model of Customer Needs
II	**Retailing and Segmentation** Retailing - Characteristics of Retailing - Retail formats - Overview to Retail functions - Global Retailers – Segmentation – Need for segmentation - Benefits - Segmentation criteria - Types of Segmentation. Case Study on Global Retailers.	**No Changes**
III	**Research Methodology and 4 P's of Marketing** Primary Research - Secondary Research - Custom Study - Syndicated Study - Quantitative Research Methodology - Qualitative Research Methodology - Research Types - Introduction to 4 P's of Marketing - Optional P's – Product – Price – Types of pricing - Place - Promotion - Objectives and Methods of Promotion - Market Research and 4P's. Case Study on 4 P's of Marketing.	**No Changes**
IV	**Product Planning and Consumer Research** Product Planning - Product Mix - New Product Development - Product Life Cycle - Branding - Brand Types - Private Labels - Brand association - Brand extension - Advertising - Need for Advertising - Types of Media - Media Mix and Planning - What is Consumer Research? - Why research consumers? - Consumer Research Cycle - Consumer Research for new product launches - Consumer Research for existing products.	**No Changes**
V	**Retail Research and Consumer Panel Data** Retail Research – Need for Retail Research - Retail Data - Importance of Retail Data Validation - Retail Research reports - Media Research – Importance of media research - Sources of Media Data - Characteristics of Media Data - Importance of Media Data Validation - Media Research reports - Consumer Panel - Importance of Consumer Panel - Consumer Panel Data - Panel Research reports. Case Study on Media Research.	**No Changes**

PERCENTAGE OF SYLLABUS NEW COURSE: 0.5%

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development / Innovations.

Faculty: Commerce **Board: Commerce in Business Process Services**

Semester: IV **Course Code: 25BPU4SM**

Course Name: Campus to Corporate Transition

Unit	Syllabus
I	**Corporate and BPO Industry** Overview of corporate readiness - BPO industry in India and the world - Benefits of BPO - Introduction to TCS BPO. **Practical:** Preparation of a BPO Industry Profile and Corporate Job-Role Identification.
II	**Attitude and Behavior** Campus-to-corporate transition - Corporate Culture - Change Management - Professional Attitude – Confidence - Body Language - Relationship Building. **Practical:** Role-play on Corporate Behaviour and Change Management.
III	**Corporate Etiquettes** Corporate Etiquettes – Dressing and Grooming- Workplace, E-Mail, Telephone and Meeting Etiquette - Time Management -Teamwork - Stress Management - Group Discussion -Interview Etiquette. **Practical:** Email Drafting, Group Discussion and Conduct a Mock Office Meeting.
IV	**Communication Skills** Grammar – Phonetics - Conversation Skills - Reading and Listening Comprehension - Vocabulary - Writing Skills. **Practical:** Practice a conversation between an Employee and a Manager, Practice Listening and Responding to Instructions in Official Network.
V	**Interview Skills** Mock Interviews - Group Discussion - Social Conversation -Presentation Skills; AI-driven Interview Screening and Assessment. **Practical:** AI-driven Mock Interview, Deliver a Presentation.

PERCENTAGE OF SYLLABUS NEW COURSE: 20%

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development / Innovations.

Faculty: Commerce **Board: Commerce in Business Process Services**
Semester: VI **Course Code: 24BPU6SP**
Course Name: Entrepreneurial Development

S. No.	Lists of Programme	Change made
1	Generation of Business Ideas: Identify real-world problems and generate business ideas.	No change.
2	Business Plan: Develop a Business Model Canvas (BMC) for a chosen idea.	No change.
3	SWOT Analysis: Prospective analysis of the business model.	No change.
4	Funding opportunities: Government schemes and incentives for the promotion of entrepreneurship. Government policy on Small and Medium Enterprises (SMEs/SSIs).	No change.
5	Communication skills for entrepreneurship: Oral presentation skills – preparation, presentation and evaluation of business ideas and risk factors.	No change.
6	Visit an entrepreneur: Interview and present the case study of successful entrepreneurs.	No change.
7	Choose a product/service and analyse its strengths, weaknesses, pricing, unique selling propositions (USPs), and supply chain practices.	Analyse a product/service's strengths, weaknesses, pricing, USPs, and supply chain practices through indigenous knowledge and regional trade networks.
8	Choose any e-tailing companies and review their website design, layout, navigation, user interaction, and key customer engagement features.	Choose any e-tailing company and review its website design, layout, navigation, user interaction, and AI-enabled customer experience features.
9	Critically analyse the financial plans: working capital policies, investment plans, and strategies of any public/private limited company.	No change.
10	Analyse the startup ecosystem: Silicon Valley, USA / Tel Aviv, Israel / Bangalore, India / Berlin, Germany.	No change.

PERCENTAGE OF SYLLABUS NEW COURSE: 10%

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development / Innovations.

ATTENDANCE OF THE TWENTY-FIRST BOARD OF STUDIES MEETING

Faculty: Commerce **Board: Commerce (BPS)**

Date: 26.10.2026 **Time : 10.30 a.m.** **Venue: Placement Board Room**

The following members were present for the Board meeting.

S. No.	Name	Position	Signature
1	**Dr. S. NAMASIVAYAM** Professor & Head Department of Commerce (BPS) Dr. N.G.P. ASC, Coimbatore – 641048.	**Chairman**	**PRESENT**
2	**Dr. D. MOORTHY** Head and Associate Professor Dept of Commerce (BPS) Sri Ramakrishna College of Arts and Science, Coimbatore - 641006.	**Member (Subject Expert) VC Nominee**	**PRESENT**
3	**Lt. Dr. K. VIJAYAKUMAR** Assistant Professor of Commerce PG & Research, Department of Commerce, Jamal Mohamed College (Autonomous), Tiruchirappalli – 620020	**Member (Subject Expert) Nominated by Academic Council**	**PRESENT**
4	**Dr. V. SARAVANA KUMAR** Professor & Program Manager, AIMS School of Business, AIMS Institutes, 1st Stage Cross, Peenya, Bangalore	**Member (Subject Expert) Nominated by Academic Council**	**PRESENT**
5	**Mr. RAVIKUMAR MURTHY** Regional Head - Academic Alliances Group (AAG), TCS Limited,Chennai.	**Member Industrial Expert**	**ABSENT**
6	**Mr. A. JAGADEESWARAN** Assistant General Manager Transformation Lead – FAO Tata Consultancy Services, Chennai	**Member Industrial Expert**	**PRESENT**
7	**Mr. K. MATHIVANAN** Senior Process Associate Tata Consultancy Services, Chennai One IT SEZ, MCN Nagar Extension, Thoraipakkam, Tamil Nadu 600096.	**Alumni**	**PRESENT**
8	**Dr. N. KUPPUCHAMY** Associate Professor and Head Department of Tamil Dr. N.G.P. ASC, Coimbatore	**Co-opted Member**	**PRESENT**

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9	**Dr. A. HAZEL VERBINA** Professor and Head i/c Department of English Dr. N.G.P. ASC, Coimbatore	**Co-opted Member**	**PRESENT**
10	**Dr. S. GOKILAMANI** Assistant Professor and Head, Department of Mathematics Dr. N.G.P. ASC, Coimbatore	**Co-opted Member**	**PRESENT**
11	**Dr. A. NIRMALA** Professor and Head, Department of Computer Science with Cognitive Systems Dr. N.G.P. ASC, Coimbatore	**Co-opted Member**	**PRESENT**
12	**Dr. A.Y. KETTIRAMALINGAM** Professor, Department of Commerce (BPS) Dr. N.G.P. ASC, Coimbatore	**Member**	**PRESENT**
12	**Dr. J. NITHYA** Professor Department of Commerce (BPS) Dr. N.G.P. ASC, Coimbatore	**Member**	**PRESENT**
13	**Dr. D. SUJINI** Associate Professor Department of Commerce (BPS) Dr. N.G.P. ASC, Coimbatore	**Member**	**PRESENT**
14	**Dr. R. JANANI** Assistant Professor Department of Commerce (BPS) Dr. N.G.P. ASC, Coimbatore	**Member**	**PRESENT**
15	Ms. Afnan Haya Z III B. Com. (BPS) Dr. N.G.P. ASC, Coimbatore	**Student Representative**	**PRESENT**

26.10.2026

26/10/26

(Dr. S. Namasivayam)

BoS Chairman/HoD
Department of Commerce (BPS)
Dr.N.G.P.Arts and Science College
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