



# 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 (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

13<sup>th</sup>

## MINUTES OF THE THIRTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Board: Commerce with Computer Applications

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

Name of the Body	Board of Studies
Department	Commerce with Computer Applications
Meeting No.	13
Date and Time	05/08/2022 @ 10.00 a.m.
Venue	Commerce Lab – D1 Block
Members Attended	The details are given in the ANNEXURE -I

### AGENDA

1.	Discussion on UG Curriculum for AY 2022-23 and onwards adopting R4 guidelines
2.	Discussion on UG syllabi for Part III - Core Courses for first semester 2022-23 Batch
3.	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC) offered by Mathematics departments
4.	Discussion on Part I (Tamil/Hindi/French/Malayalam) offered by Language department for 2022-23 Batch
5.	Discussion on Part II (English) offered by English Department for 2022-23 Batch
6.	Discussion on Part IV (AECC) Environmental Studies for 2022-23 Batch
7.	Discussion on credits for Part V Extension Activity for 2022-23 Batch
8.	Discussion on Value Added Certificate Course (VACC)
9.	Discussion on PG Curriculum for AY 2022-23 and onwards adopting R4 guidelines
10.	Discussion on PG syllabi for Core Courses for first semester 2022-23 Batch
11.	Discussion on PG syllabi for Discipline Specific Elective (DSE) for the First Semester 2022-23 Batch
12.	Any other matter





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BoS

13<sup>th</sup>

## MINUTES OF THE THIRTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

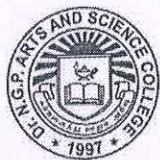
Board: Commerce with Computer Applications

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:

<b>Item - 01</b>	<b>Discussion on UG Curriculum for AY 2022-23 and onwards adopting R4 guidelines</b>
<b>Discussion</b>	<ul style="list-style-type: none"><li>Under regulation R4, common syllabi have been designed for the mandatory core theory courses recommended by TANSCH (All UG programmes in Faculty of Commerce). The unified syllabi framed by designated departments was approved by their respective Board.</li><li>Discipline Specific Elective (DSE) grouped under four specializations (Finance, Information Technology, Human Resource Management and Marketing) as a part of Choice Based Credit System.</li><li>The UG Curriculum for AY 2022-23 was presented for discussion.</li></ul>
<b>Resolution</b>	The Board unanimously approved the curriculum.
<b>Item - 02</b>	<b>Discussion on syllabi for Part III - Core Courses for first semester UG - 2022-23 Batch</b>
<b>Discussion</b>	<p><b>225CI1A1CA: Principles of Management (New Course)</b></p> <ul style="list-style-type: none"><li>The unified syllabus approved by Board of Studies in Commerce with Information Technology was placed for endorsement.</li></ul> <p><b>225PA1A1CA: Financial Accounting (New Course)</b></p> <ul style="list-style-type: none"><li>The unified syllabus approved by Board of Studies in Commerce with Professional Accounting was placed for endorsement.</li></ul> <p><b>225CM1A1CP: Lab Practical – Computer Fundamentals and Desktop Publishing (New Practical Course)</b></p> <ul style="list-style-type: none"><li>Different Computer Practicals in Coral draw and Photoshop to develop specific skills and competencies were discussed and included to produce an attractive layout for an organization.</li></ul>
<b>Resolution</b>	The Board members approved the syllabi for the above courses.
<b>Item - 03</b>	<b>Discussion on Syllabus for Part III - Inter Disciplinary Course (IDC) offered by Department of Mathematics</b>





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<b>Discussion</b>	<b>222MT1A1IA: Business Mathematics (New Course)</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Mathematics was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board unanimously approved the IDC Syllabus.
<b>Item - 04</b>	<b>Discussion on Part I (Tamil/Hindi/French/Malayalam) offered by Language department for 2022-23 Batch</b>
<b>Discussion</b>	<b>221TL1A1TA/ 221TL1A1HA /221TL1A1FA /221TL1A1MA: Part I:Tamil-I:IkkaIallakiyam / Hindi-I: Modern Literature/French-I: Grammar, Translation and Civilization/ Malayalam – I: Modern Literature respectively (New Course)</b> <ul style="list-style-type: none"><li>The unified syllabi approved by the Board of Studies in Languages was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board members approved the Syllabi for the above courses.
<b>Item -05</b>	<b>Discussion on Part II (English) offered by department of English for 2022-23 Batch</b>
<b>Discussion</b>	<b>221EL1A1EA: Part II: Professional English I (New Course)</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in English was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabus.
<b>Item -06</b>	<b>Discussion on Part IV (AECC) Environmental Studies for 2022-23 Batch</b>
<b>Discussion</b>	<b>223MB1A1AA: Environmental Studies (New Course)</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Microbiology was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabus.
<b>Item 07</b>	<b>Discussion on credits for Part – V Extension Activity for 2022-23 Batch.</b>
<b>Discussion</b>	One credit to be awarded for participation in extension activity like YRC/NCC/NSS/RRC/Yoga/Sports/Clubs activity.
<b>Resolution</b>	The Board members approved one credit for Extension Activity.
<b>Item-08</b>	<b>Discussion on Value Added Certificate Courses (VACC)</b>





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<b>Discussion</b>	The VAC course entitled Tally:Accounting Software Package to be offered by the industry from the Batch 2022-23 and onwards.
<b>Resolution</b>	The Board members approved the VAC course, syllabus and the offering industry.
<b>Item -09</b>	<b>Discussion on PG Curriculum for AY 2022-23 and onwards adopting R4 guidelines</b>
<b>Discussion</b>	Under regulation R4, common syllabi have been designed for the mandatory core theory courses recommended by TANSCH (All PG programmes in Faculty of Commerce). The unified syllabi framed by designated departments was approved by their respective Board.
<b>Resolution</b>	The Board unanimously approved the PG curriculum.
<b>Item -10</b>	<b>Discussion on PG syllabi for Core Courses for first semester 2022-23 Batch</b>
<b>Discussion</b>	<p><b>225CM2A1CA: Advanced Corporate Accounting (New Course)</b></p> <ul style="list-style-type: none"><li>Chartered Accountant Shanmugavadivel suggested to include Indian Accounting Standards to enhance and establish the reporting standards in accounting.</li></ul> <p><b>225IB2A1CA: Human Resource Management (New Course)</b></p> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Commerce International Business was placed for endorsement.</li></ul> <p><b>225CO2A1CA: Managerial Economics (New Course)</b></p> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Commerce was placed for endorsement.</li></ul> <p><b>225CM2A1CD: Python Programming for Business (New Course)</b></p> <ul style="list-style-type: none"><li>The syllabus to update the knowledge on emerging applications on technology was discussed and included.</li></ul> <p><b>225CM2A1CP: Lab Practical – Python Programming (New Practical Course)</b></p> <ul style="list-style-type: none"><li>Different Computer Practicals in Python to develop programming skills for better employability were discussed and included.</li></ul>
<b>Resolution</b>	The Board members approved the syllabi for the above courses.





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<b>Item -11</b>	<b>Discussion on syllabi for Discipline Specific Elective (DSE) for the First Semester PG 2022-23 Batch</b>
<b>Discussion</b>	<p>Discipline Specific Elective (DSE) courses were included to impart domain specific knowledge in Marketing, Information Technology and Finance to meet the industrial and social requirements.</p> <p><b>225CM2A1DA- Rural Marketing (New Course)</b> The syllabus was discussed and included to inculcate the recent trends in agriculture marketing.</p> <p><b>225CM2A1DB- Software Design and Testing (New Course)</b> The syllabus was discussed and included to understand the technical skill on designing software and its testing for application in business.</p> <p><b>225CM2A1DC- Financial System and Financial Markets (New Course)</b> The Indian financial system and segments of financial markets was discussed and included in the syllabus to enrich the knowledge on investment planning.</p>
<b>Resolution</b>	The Board members approved the syllabi for all the above courses.
<b>Item -12</b>	<b>Any other matters</b>
<b>Discussion</b>	The board members discussed and suggested the Panel of Examiners.
<b>Resolution</b>	The Board recommended the external experts.

The Chairman of Board of Studies (BoS) thanked all the members for their active participation and providing their valuable suggestions.

Date: 05.08.2022

  
(Dr. P. Suganya)

BoS Chairman/HoD  
Department of Commerce-UG  
Dr. N.G.P. Arts & Science College  
COIMBATORE - 641 048



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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/ Name: 222MT1A1IA/Business Mathematics

Unit	Existing	Revised
I	<del>Sets—types—venn diagrams—set operations—union—intersection—complement—differences—laws—of algebras of sets—properties of sets—number of elements—sums involved in two sets</del>	
II	Interest: Simple interest - compound interest - Interest Compounded Continuously - Amount at the changing rates of interest - Nominal and Effective rate of interest - Growth and depreciation – Sinking fund –Annuities - Present value – Discounting of bills -True discount – Banker's gain	
III	Basic Concepts-Types of Matrices - Addition and Multiplication of Matrices - Determinants - Cramer's Rule - Inverse of a Matrix - Solution of Simultaneous Linear Equations by Matrix Method-Rank of a Matrix	
IV	Variable-Constants-Functions-imitsgebraic functions-Differentiation in one variable- Process of differentiation- Rules of Differentiation-Derivatives of Power Functions-Exponential and Logarithmic Functions	
V	Meaning of Derivatives - Evaluation of First and Second Order Derivatives - Applications of Simple Derivatives - Elasticity of Demand - Relation between Average and Marginal cost curves - Minimum of Average Cost - Maximum and Minimum Values of a Functions - Order Conditions for Maxima - Profit Maximization - Cost Minimization	Linear Programming - Introduction to Operations Research - Meaning, Scope and Limitation of Operations Research - Formulation of Linear Programming Problem - Graphical method - Simplex method

PERCENTAGE OF SYLLABUS REVISED:

20%

COURSE FOCUS ON:

- |                                                             |                                                      |
|-------------------------------------------------------------|------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                  |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                      |



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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/ Name: 221TL1A1TA / PART – I - TAMIL - I: IKKALA ILAKKIYAM

Unit	Existing	Changes
I	1. உயிர்-பெற்ற தமிழர்-பாட்டு - பாரதியார் 2. படி - பாரதிதாசன் 3. போராட்ட-புறப்பட்டு - தமிழ்-ஒளி 4. தமிழக் கொலை புரியாதீர் - புலவர் குழந்தை 5. திரைத்தமிழ்: அ)சும்மா கிடந்த நிலத்தை - எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார். ஆ) சமரசம் உலாவும் இடமுமே - எனத் தொடங்கும் பாடல் - மருதகாசி. இ) உன்னை அறிந்தால் - எனத் தொடங்கும் பாடல் - கண்ணதாசன்.	இலக்கிய வரலாறு - மறுமலர்ச்சி கவிஞர்களின் தமிழ்ப்பணிகள் பாரதிதேசம் - பாரதியார் தமிழரின் பெருமை - நாமக்கல் கவிஞர் திரைத் தமிழ் : விஞ்ஞானத்த வளர்க்கப் போறண்டி - உடுமலை நாராயணகவி
II	1. கடமையைச் செய் - மீரா 2. அம்மாவினர்-பொய்கள் - ஞானசுந்தரன் 3. செஞ்சட்டின்-ஒரு-பேட்டி - மு.மேத்தா 4. சிங்கவால்-ஞாங்கினர்-மாணம் - சிற்பி 5. கடல்கோள்-2004 - முத்தமிழ்-விரும்கி 6. கரிக்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன் 7. ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார் 8. ஹைகூ கவிதைகள் - 15 கவிதைகள்	இலக்கிய வரலாறு - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான் கன்னிமாடம் - மு.மேத்தா மலையாளக் காற்று - சிற்பி
III	1. ஒரு-கதையும்-கொஞ்சம்-கள்ளிப்பாலும் - தாமரை 2. நீரில் அலையும் முகம் - அ. வெண்ணிலா 3. தொட்டிச்-செடி - இளம்பரிணை 4. ஏனிந்த வித்தியாசங்கள் - மல்லிகா	தொலைந்து போனேன் - தாமரை தற்காத்தல் - பொன்மணி வைமூத்து புதையுண்ட வாழ்க்கை - சுசந்தி சுப்ரமணியன்
IV	1. வேப்பமரம் - ந-பிச்சுமூர்த்தி 2. அகல்வை - புதுமைப்பித்தன் 3. ஒருபிடி-சோறு - ஜெயகாந்தன் 4. காய்ச்சமரம் - கி.ராஜநாராயணன் 5. நிசாசை - பாமா 6. குதிரை-மசால்-நாத்தா - ச. வேணுகோபால்	இலக்கிய வரலாறு - சிறுகதையின் தோற்றமும் வளர்ச்சியும் கனகாம்பரம் - கு.ப.ராஜகோபால் ஆற்றங்கரைப் பிள்ளையார் - புதுமைப்பித்தன் பொம்மை - ஜெயகாந்தன் காட்டில் ஒரு மான் - அம்பை வேட்கை - சூர்யகாந்தன்
V	அ. இலக்கியவரலாறு 1. மறுமலர்ச்சி கவிஞர்களின் தமிழ்ப்பணிகள் 2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 3. சிறுகதையின் தோற்றமும் வளர்ச்சியும் ஆ.இலக்கணம்:1.வல்லினம் மிகும், மிகா இடங்கள் (ஒற்றுப்பிழை நீக்கி எழுதுதல்) 2. ர,ற,ல, ழ, ள,ண, ந,ன வேறுபாடு (ஒலிப்பு நெறி, சொற்பொருள் வேறுபாடு அறிதல்) இ. படைப்பாக்கப் பயிற்சி 1. கவிதை, சிறுகதை எழுதுதல்	இலக்கிய வரலாற்றுப் பகுதி அந்தந்த அலகுகளுக்குத் தகுந்தார் போல் மாற்றி அமைக்கப்பட்டுள்ளது.

PERCENTAGE OF SYLLABUS REVISED: 44 %

COURSE FOCUS ON:

- Skill Development  Entrepreneurial Development  
 Employability  Innovation  
 Intellectual Property Rights (IPR)





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/ Name: 221TL1A1HA/ PART - I - HINDI - I : MODERN LITERATURE

Unit	Existing	Changes
I	गद्य - नूतन गद्य संग्रह (जय प्रकाश) पाठ 1- रजिया पाठ 2- मक्रील पाठ 3- बहुता पानी निर्मला पाठ 4- राष्ट्रपिता महात्मा गाँधी	-
II	कहानी कुंज- डॉ वी.पी. 'अमिताभ'(पाठ 1-4)	-
III	व्याकरण : शब्द विचार ( संज्ञा, सर्वनाम, क्तस्क, विशेषण)	व्याकरण : शब्द विचार ( संज्ञा, सर्वनाम, विशेषण)
IV	अनुच्छेद लेखन	-
V	अनुवाद अभ्यास-III (केवल अंग्रेजी से हिन्दी में) (पाठ 1 to 10)	-

PERCENTAGE OF SYLLABUS REVISED: 25 %

COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input checked="" type="checkbox"/> Innovation                  |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |







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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/ Name: 221TL1A1FA / PART – I FRENCH – I: Grammar, Translation and Civilization.

Unit	Existing			Changes		
I	Objectifs de Communication	Tâche	Activités de réception et de production orale			
	<ul style="list-style-type: none"> <li>Saluer</li> <li>Enter en contact avec quelqu'un.</li> <li>Se présenter.</li> <li>S'excuser</li> </ul>	En cours de cuisine, premiers contacts avec les membres d'un groupe	<ul style="list-style-type: none"> <li>Comprendre des personnes qui se saluent.</li> <li>Échanger pour entrer en contact, se présenter, saluer, s'excuser.</li> <li>Communiquer avec <i>tu</i> ou <i>vous</i>.</li> <li>Comprendre les consignes de classe</li> <li>Épeler son nom et son prénom. Computer jusqu'à 10.</li> </ul>			
II	Objectifs de Communication	Tâche	Activités de réception et de production orale			
	<ul style="list-style-type: none"> <li>Demander de se présenter.</li> <li>Présenter quelqu'un.</li> </ul>	Dans la classe de français, se présenter et remplir une fiche pour le professeur.	<ul style="list-style-type: none"> <li>Comprendre les informations essentielles dans un échange en milieu professionnel.</li> <li>Échanger pour se présenter et présenter quelqu'un.</li> </ul>			
III	Objectifs de Communication	Tâche	Activités de réception et de production orale			
	<ul style="list-style-type: none"> <li>Exprimer ses goûts.</li> </ul>	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation.	<ul style="list-style-type: none"> <li>Dans une soirée de rencontres rapid comprendre des personnes qui échangent sur elles et sur leurs goût</li> <li>Comprendre une personne qui parler des goûts de quelqu'un d'autre.</li> </ul>			
IV	Objectifs de Communication	Tâche	Activités de réception et de production orale	Demander à quelqu'un de faire quelque chose	Organiser un programme d'activités pour accueillir une personne importante.	Comprendre une personne demande un service à quelqu'un. Demander à quelqu'un de faire quelque chose. Imaginer et raconter au passé à partir de situations dessinées.
	<ul style="list-style-type: none"> <li>Présenter quelqu'un</li> </ul>	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<ul style="list-style-type: none"> <li>Exprimer ses goûts.</li> <li>Comprendre une demande laissée sur un répondeur téléphonique.</li> <li>Parler de ses projets de week-end.</li> </ul>	Tu veux bien? Page 46		
V	Demander à quelqu'un de faire quelque chose. Demander poliment. Parler d'actions passées.	Organiser un programme d'activités pour accueillir une personne importante.	Comprendre une personne demande un service à quelqu'un. Demander à quelqu'un de faire quelque chose. Imaginer et raconter au passé à partir de situations dessinées.	Make in Own Sentences		
	Tu veux bien? Page 46					

PERCENTAGE OF SYLLABUS REVISED:

25 %

COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input checked="" type="checkbox"/> Innovation                  |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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13<sup>th</sup>

## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/Name: 221TL1A1MA/PART - I - MALAYALAM - I : MODERN LITERATURE

Unit	Existing	Changes
I	Novel : Alahayude penmakkaal	Novel : Pathummayude Adu
II	Novel : Alahayude penmakkaal	Novel : Pathummayude Adu
III	Short Story : Nalinakanthi	-
IV	Short Story : Nalinakanthi	-
V	Composition & Translation	Expansion of ideas, General Essay and Translation

PERCENTAGE OF SYLLABUS REVISED: 50 %

COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input checked="" type="checkbox"/> Innovation                  |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/ Name: 221EL1A1EA- Core Course: Professional English I

PERCENTAGE OF SYLLABUS REVISED: 100 %

### COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/ Name: 223MB1A1AA –Environmental studies

Unit	Existing	Changes
I	Introduction to Environmental studies& Ecosystems: Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development. E c o s y s t e m - Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case-studies-of-the-following ecosystems: Forest-ecosystem, Grassland-ecosystem, Desert-ecosystem, Aquatic-ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).	
II	Natural Resources: Renewable and Non-renewable Resources: Land Resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and overexploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Heating-of-earth-and-circulation of-air; air-mass-formation-and-precipitation. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.	
III	Biodiversity and Conservation: Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.	
IV	Environmental Pollution, Environmental Policies & Practices: Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Prevention & Control of Pollution Act – Air & Water. Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context.	
V	Human Communities and the Environment& Field Work : Human population and growth: Impacts on environment, human health and welfares. Carbon-foot-print. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquakes, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness. case studies (e.g., CNG vehicles in Delhi). Visit to an area to document environmental assets; river/forest/flora/fauna, etc. Visit to a local polluted site –Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystems-pond, river, Delhi Ridge, etc.	Population explosion – Family Welfare Programmes Role of Information Technology in Environment and human health. Role of the Colleges, Teachers and Students in village adoption towards clean, green and make in villages in various aspects.

PERCENTAGE OF SYLLABUS REVISED: 100 %

COURSE FOCUS ON:



Skill Development



Entrepreneurial Development



Employability



Innovation



Intellectual Property Rights (IPR)



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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/ Name: 22SPA1A1CA- Financial Accounting

Unit	Existing	Revised
I	<b>Accounting, Book Keeping</b> Accounting – Meaning – Objectives – Functions – Accounting Concepts and Conventions – Advantages – Limitations – Fundamentals of Book Keeping – Accounting Standards – Journal – Ledger – Subsidiary books – Trial balance	<b>Introduction to Accounting and Final Accounts</b> Definition – Types of Accounts – Bases of Accounting  Introduction to final accounts – Trading Account, Profit and Loss Account. Balance sheet with adjustments
II	<b>Final Accounts</b> Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account, Balance sheet with adjustments – Differences between Trial Balance and Balance sheet – Rectification of errors: Types – Rectification	<b>Bank Reconciliation Statement and Depreciation</b> Need for Bank Reconciliation – Difference between cashbook and pass book balances – Preparation of statement Meaning and Definition of Depreciation – Characteristics – Causes – Need – Methods (Straight Line, Written Down, Annuity, Sinking Fund, Insurance Policy and Machine Hour Rate methods)
III	<b>Bills of Exchange</b> Bills of Exchange – Promissory notes and bills of exchange – Recording of transactions relating to bills – Renewal of bills – Retiring of bills under rebate – <b>Average Due Date</b> – Meaning – Advantages – Calculation of Average Due Date	Definition – Features – Advantages – Distinction between Bills of Exchange and Promissory Notes – Dishonour of a Bill
IV	<b>Bank Reconciliation Statement</b> Bank Reconciliation Statement – Need – Reasons for difference between cashbook and pass book balances – Preparation of Bank Reconciliation Statement <b>Accounting for Non Trading concerns</b> Receipts and Payments Account – Income and Expenditure Account – Differences between Receipts and Payments and Income and Expenditure Accounts – Balance sheet	<b>Account Current and Average Due Date</b> Meaning of Account current – Definition – Methods: Product, Red-ink Interest, Interest table, Periodical balance and Epoque method Meaning of Average due date – Uses – Accounting treatment – Calculation of Interest
V	<b>Depreciation</b> Depreciation – Meaning – Causes – objectives of depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation	<b>Accounting for Consignments and Goods Sent on Sale or Return Basis</b> Meaning of Consignment – Distinction between consignment and sale – Accounting treatment in the books of the Consignor and Consignee – Goods sent on consignment at cost and at Invoice price Meaning of Sale or Return – Purpose – Methods of Recording Sale or Return Transactions

PERCENTAGE OF SYLLABUS REVISED:

68 %

COURSE FOCUS ON:

- |                                     |                                    |                          |                             |
|-------------------------------------|------------------------------------|--------------------------|-----------------------------|
| <input checked="" type="checkbox"/> | Skill Development                  | <input type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability                      | <input type="checkbox"/> | Innovation                  |
| <input type="checkbox"/>            | Intellectual Property Rights (IPR) |                          |                             |





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code / Name: 225CI1A1CA/Principles of Management

PERCENTAGE OF SYLLABUS REVISED : 100%

COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Skill Development                  | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code / Name: 225CM1A1CP/ Lab Practical – Computer Fundamentals and Desktop Publishing

PERCENTAGE OF SYLLABUS REVISED : 100%

COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |

229

104

430





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code/ Name: 225CM2A1CA/ Advanced Corporate Accounting

Unit	Existing	Revised
I	Preparation of Company Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of Balance Sheet.	
II	Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).	
III	Holding company accounts excluding inter-company holdings – Liquidation of companies.	Consolidation of Balance Sheets with treatment of Minority Interest, Cost of Control, Goodwill or Capital Reserve, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Share and Treatment of Dividend.
IV	Accounts of Banking Companies – Preparation of Profit and Loss Account – Balance Sheet – Insurance Companies – Life Insurance and – Life Assurance Fund – Revenue Account – Balance Sheet.	Fire & Marine Insurance
V	<del>Inflation – Accounting – Human Resource Accounting – IFRS and Accounting Standards (Theory Only).</del>	Meaning - Structure - Features - Users - Advantages - Disadvantages - Process of setting IFRS - Practical challenges in implementation of IFRS and IND-AS (AS-2, AS-3, AS-12, AS-14, AS-16, AS-19, AS-20, AS-21 and AS-29) (Theory Only).


PERCENTAGE OF SYLLABUS REVISED: 26%

### COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Skill Development                  | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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### Syllabus Revision

**Faculty: Commerce**

**Board: Commerce with Computer Applications**

**Semester: I**

**Course Code / Name: 225IB2A1CB / Human Resource Management**

Unit	Existing	Revised
I	Meaning – Importance – Evaluation – Objectives – Scope - Hawthorn Studies—Its implications—Organization-structure.	Characteristics - - Importance and functions of HRM - Qualities of human resource manager – Role of human resource manager- Human resource management strategy and analysis - e-HRM: Nature of e-HRM, e-learning, e-compensation -Recent techniques in HRM
II	Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Right Sizing - Testing – Interview- SWOC-analysis- Training – Promotion	Job description – Job specification –Job design – Concept – Approaches - Methods. Testing and competency mapping
III	Human Resource Development - Performance appraisal – Job evaluation and merit rating – Job satisfaction. Human behaviour—process—Perception—Motivation—theories-of Motivations—Personality-development—Main-determinants of Personality—Theories-of-personality	Placement and induction-Concept of placement and induction – Objectives – Advantages- Steps to make induction effective. Employee training: Concept –Need –Importance- Types –Objective – Design – Methods –Evaluating training effectiveness
IV	Organizational Discipline: Meaning—Causes-of-Indiscipline—Acts-of-Indiscipline—Procedure-for-Disciplinary-Action—Organization-conflict—Conflict-in-organizational-behaviors—Individual-aspect-of-conflict—Management-of-conflict—Whistle-Blowing—Grievance—Meaning—Characteristics of Grievances—Causes-of-Grievance—Methods-of-knowing Grievance—Grievance-Redressal-Procedure	Performance Management
V	Direction—Supervision—Control—Leadership—Types-of Leadership—Leadership-theories, Theories-of-supervision	Quality of work life – Concept –Measure –Dimension – Principles. Employee relations: Building positive employee relations – Safety, health and risk management—Management of stress : Concept – Sources – Consequences – Coping with stress – Methods of stress management

**PERCENTAGE OF SYLLABUS REVISED: 58%**

**COURSE FOCUS ON:**

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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## Syllabus Revision

**Faculty: Commerce**

**Board: Commerce with Computer Applications**

**Semester: I**

**Course Code / Name: 225CO2A1CC / Managerial Economics**

Unit	Existing	Revised
<b>I</b>	<b>Managerial Economics:</b> Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit- Value of enterprise	Managerial Economics in Relation with other Disciplines – Social Responsibility – Decision Making in Business.
<b>II</b>	<b>Demand analysis</b> Demand analysis – Elasticity of demand – Factors influencing elasticity of demand – Demand determinants – Demand distinctions – Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables.	Law of Demand – Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand – Demand Forecasting: General Considerations and Methods.
<b>III</b>	<b>Cost and production analysis:</b> Cost and production analysis – Cost concepts – Cost and output relationship – cost control – Short run and Long run – cost functions – production functions – Break-even analysis – Economies of scale of production	Managerial Use of Production Function - Pricing Policies – Pricing over Life Cycle of a Product - Export Pricing Strategy and Decisions.
<b>IV</b>	<b>Pricing:</b> Pricing and output decisions in different market situations – Monopoly – and – Duopoly competition – Perfect and Imperfect competition – Pricing policies – Types – Factors affecting pricing policies.	Major Issues in Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) – Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate – Fiscal Policy and Monetary Policy.
<b>V</b>	<b>Business cycles:</b> Business cycles – National income, monetary – and fiscal policy – Public finance – Government Institutions, State Governments, Local Self- Government, Central Government – Industrial Sickness – Causes – Remedies.	International Trade: Features, Advantages and Disadvantages - International Trade Theories: Comparative Cost Theory, Opportunity Cost Theory and H.O. Theory – Gains from Trade – Terms of Trade - TRIPS, TRIMS and IPR.

**PERCENTAGE OF SYLLABUS REVISED: 78%**

**COURSE FOCUS ON:**

- |                                                             |                                                      |
|-------------------------------------------------------------|------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input type="checkbox"/> Entrepreneurial Development |
| <input type="checkbox"/> Employability                      | <input type="checkbox"/> Innovation                  |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                      |





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code / Name: 225CM2A1CD / Python Programming for Business

PERCENTAGE OF SYLLABUS REVISED : 100%

COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code / Name: 225CM2A1CP / Lab Practical Python Programming

PERCENTAGE OF SYLLABUS REVISED : 100%

COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Skill Development       | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code / Name: 225CM2A1DA / Rural Marketing

PERCENTAGE OF SYLLABUS REVISED : 100%

### COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Skill Development                  | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code / Name: 225CM2A1DB / Software and Design and Testing

PERCENTAGE OF SYLLABUS REVISED : 100%

### COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Skill Development                  | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





# 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 (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

13<sup>th</sup>

## Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code / Name: 225CM2A1DC / Financial System and Financial Services

PERCENTAGE OF SYLLABUS REVISED : 100%

### COURSE FOCUS ON:

- |                                                             |                                                                 |
|-------------------------------------------------------------|-----------------------------------------------------------------|
| <input type="checkbox"/> Skill Development                  | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability           | <input type="checkbox"/> Innovation                             |
| <input type="checkbox"/> Intellectual Property Rights (IPR) |                                                                 |





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### FACULTY OF COMMERCE


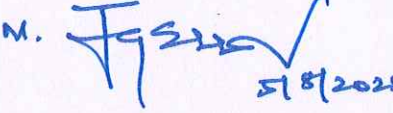
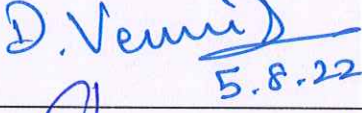
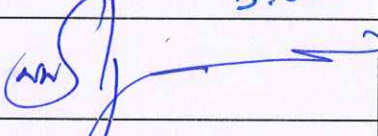

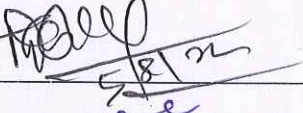
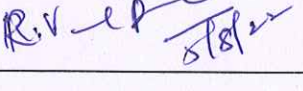

Name of the Board: Commerce with Computer Applications

### THIRTEEN BOARD OF STUDIES MEETING - ATTENDANCE

Venue: Commerce Lab

Date: 05-08-2022

Time: 10.00 a.m.

S.NO.	NAME	POSITION	SIGNATURE
1.	Dr.P.Suganya HoD(i/c), Associate Professor Department of Commerce with Computer Applications	Chairman	 5/8/2022
2.	Dr.M.Jegadeeshwaran Assistant Professor Bharathiar University Coimbatore	VC Nominee	M. Jegadeeshwaran  5/8/2022
3.	Dr.K.Kumar Associate Professor Head of Commerce National College (Autonomous) Trichy	Subject Expert	ABSENT
4.	Dr.D.Vennila Assistant Professor (SG) Avinashilingam Deemed University Coimbatore	Subject Expert	D. Vennila  5.8.22
5.	CA.N.N.Shanmuga Vadivel, N.N. SHANMUGA VADIVEL & Co., Coimbatore	Industrial Expert	
6.	Mr.R.Pavithran Technical Support Engineer-L1 Cognizant Technologies Coimbatore	Alumni	
7.	Dr.N.Kuupuchamy HoD, Associate Professor Department of Tamil	Co-Opted Members	 5/8/22
Dr.R.VidhyaPrabha HoD, Professor Department of English	 5/8/22		
Dr. R. Sowrirajan HoD, Assistant Professor Department of Mathematics	 5/8/22		



8.	Dr.S.Kamalaveni HoD, Professor Department of Commerce with Information Technology	Co-Opted Members	<i>[Signature]</i> 5/8/22
9.	Dr.S.Kowsalya HoD(i/c), Assistant Professor Department of Corporate Secretaryship		<i>[Signature]</i> 5/8/22
10.	Dr.M.Prakash Professor	Member	<i>[Signature]</i> M. Prakash 5/8/22
11.	Dr.M.Ashok Kumar Professor	Member	<i>[Signature]</i> 5/8/22
12.	Dr.P.Jayasubramanian Professor	Member	<i>[Signature]</i> 5/8/22
13.	Dr.M.Shanthini Devi Associate Professor	Member	<i>[Signature]</i> 5/8/22
14.	Dr.C.Eahambaram Assistant Professor	Member	<i>[Signature]</i> 5/8/22
15.	Mrs.N.Revathi Assistant Professor	Member	<i>[Signature]</i> 5/8/22
16.	Mrs.V.Jayashree Assistant Professor	Member	<i>[Signature]</i> 5/8/22
17.	Mr.M.Gunasekaran Assistant Professor	Member	<i>[Signature]</i> 5/8/22
18.	Ms.S.Latha Assistant Professor	Member	<i>[Signature]</i> 5/8/22
19.	Mrs.V.Abinaya Assistant Professor	Member	<i>[Signature]</i> 5/8/22
20.	Dr.T.Sumathi Assistant Professor	Member	<i>[Signature]</i> 5/8/22
21.	Mrs.T.Sreegeetha Assistant Professor	Member	<i>[Signature]</i> 5/8/22
22.	Mr.R. Karthikeyan Assistant Professor	Member	<i>[Signature]</i> 5/8/22
23.	C.S.Dharshana III.B.Com CA-B Register No:201CM107	Student Representative	<i>[Signature]</i> Dharshana.C.S.
24.	S.Vaishnavi II.M.Com CA Register No:212CM008	Student Representative	<i>[Signature]</i> 5/8/22

*[Signature]*  
BoS Chairman/HoD  
Department of Commerce (CA)  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048

