



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu & Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P.-Kalapatti Road, Coimbatore-641 048, Tamil Nadu, India.
Website: www.drngpasc.ac.in | Email: info@drngpasc.ac.in. | Phone: +91-422-2369100

BoS

14th

MINUTES OF THE FOURTEENTH 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.	14
Date and Time	05/12/2022 @ 10.00 a.m.
Venue	Commerce Lab – D1 Block
Members Attended	The details are given in the ANNEXURE -I

AGENDA

1.	Discussion on syllabi for Part III - Core Courses for second semester UG - 2022-23 Batch and onwards
2.	Discussion on Part I (Tamil/Hindi/Malayalam/ French) offered by Department of Language for 2022-23 Batch and onwards
3.	Discussion on Part II (English) offered by Department of English for 2022-23 Batch and onwards
4.	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC) offered by the Department of Mathematics
5.	Discussion on Part IV (AECC - II) Basic Tamil/ Advanced Tamil /Human Rights and Women's Rights for 2022-23 Batch and onwards
6.	Discussion on credit for Part V Extension Activity for 2022-23 Batch and onwards
7.	Discussion on Value Added Certificate Course (VACC)
8.	Discussion on syllabi for Core Courses for second semester PG - 2022-23 Batch and onwards
9.	Discussion on syllabus for Extra Disciplinary Course (EDC) for the second semester PG - 2022-23 Batch and onwards
10.	Discussion on syllabi for Discipline Specific Elective (DSE) for the second semester PG - 2022-23 Batch and onwards
11.	Any other matters





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MINUTES OF THE FOURTEENTH 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:

Item - 01	Discussion on syllabi for Part III - Core Courses for second semester UG - 2022-23 Batch and onwards
Discussion	<p>225BP1A2CA: Advanced Financial Accounting (New Course)</p> <ul style="list-style-type: none">The unified syllabus approved by Board of Studies in Commerce in Business Process Services was placed for endorsement. <p>225CR1A2CA: Business Law (New Course)</p> <ul style="list-style-type: none">The unified syllabus approved by Board of Studies in Commerce with Corporate Secretaryship (CA) was placed for endorsement. <p>225CM1A2CP: Spreadsheet Modeling (New Course)</p> <ul style="list-style-type: none">The syllabus was introduced to inculcate analytic skills in an organization.
Resolution	The Board approved the syllabi for the above courses.
Item - 02	Discussion on Part I (Tamil/Hindi/Malayalam/French) offered by Department of Languages for 2022-23 Batch and onwards
Discussion	<p>221TL1A2TA – Tamil-II: Ara Ilakiyam 221TL1A2HA - Hindi-II: Modern Literature 221TL1A2MA - Malayalam-II : Modern Literature 221TL1A2FA - French-II: Grammar, Translation and Civilization</p> <ul style="list-style-type: none">The unified syllabi approved by the Board of Studies in Department of Language were placed for endorsement.
Resolution	The Board unanimously approved the Syllabi for the above courses.
Item -03	Discussion on Part II (English) offered by Department of English for 2022-23 Batch and onwards
Discussion	<p>221EL1A2EA: Professional English II</p> <ul style="list-style-type: none">The unified syllabus approved by the Board of Studies in Department of English were placed for endorsement.
Resolution	The Board unanimously approved the syllabus.

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Item - 04	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC) offered by Department of Mathematics
Discussion	222MT1A2IA: Business Statistics (New Course) <ul style="list-style-type: none">The unified Syllabus approved by the Board of Studies in Department of Mathematics were placed for endorsement.
Resolution	The Board unanimously approved the IDC Syllabus
Item -05	Discussion on Part IV (AECC - II) Basic Tamil / Advanced Tamil / Human Rights and Women's Rights for 2022-23 Batch and onwards
Discussion	221TL1A2AA: Basic Tamil 221TL1A2AB: Advanced Tamil 225CR1A2AA: Human Rights and Women's Rights <ul style="list-style-type: none">The unified syllabus approved by the Board of Studies in Commerce with Corporate Secretaryship were placed for endorsement.
Resolution	The Board approved the same.
Item-06	Discussion on credits for Part V Extension Activity for 2022-23 Batch and onwards
Discussion	<ul style="list-style-type: none">One credit to be awarded for participation in YRC/RCC//NSS/RRC/Yoga/Sports/Clubs.
Resolution	The Board members approved one credit for each extension activity.
Item-07	Discussion on Value Added Certificate Courses (VACC)
Discussion	<ul style="list-style-type: none">The unified syllabus Business Practices approved by the Board of Studies in Commerce were placed for endorsement for 2021-22 Batch and onwards
Resolution	The Board members approved the same.
Item -08	Discussion on syllabi for Core Courses for second semester PG - 2022-23 Batch and onwards
Discussion	225CM2A2CA: Advanced Financial Management <ul style="list-style-type: none">CA. Shanmuga Vadivel, industrial expert suggested to include Credit Monitory Appraisal published by RBI to enhance better financial management. 225CM2A2CB: Applied Cost Accounting (New Course) <ul style="list-style-type: none">Dr.Jegadeeshwaran, VC Nominee suggested to include Operating Costing to execute better cost controlling in production. 225CM2A2CC: Relational Database Management System <ul style="list-style-type: none">Dr.Vennila, subject expert suggested to include Special Relational Operations for data Accessing 225CM2A2CP: Relational Database Management System (New Course): <ul style="list-style-type: none">The course was included to provide a practice for manipulating the database.
Resolution	The Board approved the syllabi.

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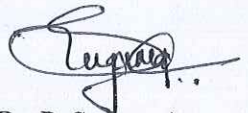
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Item – 09	Discussion on syllabi for Part III - Extra Disciplinary Course (EDC) for the Second Semester- PG 2022-23 Batch and onwards
Discussion	225CM2A2EA: Corporate Financial Management (New Course) <ul style="list-style-type: none">• Dr. Kumar, Subject Expert suggested to include Assessment of Working Capital Requirements to analyze the solvency of a company. 225CR2A2EA: Corporate Social Responsibility (New Course) <ul style="list-style-type: none">• The unified syllabus approved by the Board of Studies in Commerce with Corporate Secretaryship (CA) was placed for endorsement.
Resolution	The Board approved the syllabi.
Item - 10	Discussion on syllabi for Discipline Specific Elective (DSE) for the Second Semester- PG 2022-23 Batch and onwards
Discussion	Discipline Specific Elective (DSE) courses were grouped in the broad specialization area of Marketing, Systems and Finance. 225CM2A2DA- Customer Relationship Management (New Course) <ul style="list-style-type: none">• The Syllabus was introduced to understand the relationships between companies and their customers. 225CM2A2DB- Information System Security (New Course) <ul style="list-style-type: none">• The course includes various security measures used in business organizations to protect the data. 225CM2A2DC- Banking and Financial Services (New Course) <ul style="list-style-type: none">• The course was introduced to acquire professional knowledge to work in various service sectors.
Resolution	The Board approved the syllabi.
Item -11	Any other matters
Discussion	The board members discussed and suggested the Panel of Examiners.
Resolution	The Board recommended the external experts.

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

Date: 05.12.2022


(Dr. P. Suganya)

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



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Syllabus – New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

Course Code/ Name: 225BP1A2CA- Advanced Financial accounting

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

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

Case Study (Examined Internal only).

PERCENTAGE OF SYLLABUS (NEW): 100 %

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





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Syllabus -New Course

Faculty Name: Commerce

Board: Commerce with Computer Applications

Semester: II

Course Code/ Name: 225CR1A2CA / Business Law

Unit	Content
I	Indian Contract Act, 1872: Meaning of Law - Indian Contract Act, 1872 - Meaning of Contract and Agreement - Difference between Contract and Agreement - Types of contracts - Valid, void and voidable, illegal and immoral contracts - Essential elements of a contract - Offer and Acceptance - Consideration - Capacity to contract. Case Study on Capacity to contract
II	Free Consent and Performance of Contract: Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of Object - Performance of contract - Discharge of contract - Various modes of discharge of contracts - Breach of contract - Types of breach - Remedies for breach of contract - Various types of damages - Specific Relief. Case Study on Remedies for breach of contract
III	Special Contracts: Contract of Indemnity - Essentials - Rights - Contract of Guarantee - Essentials - Difference between Contract of Indemnity and Guarantee - Kinds - Surety - Rights. Bailment and Pledge - Essentials - Kinds - Rights and Duties - Law of Mortgage - Mortgage vs Pledge - Law of Agency - Rules - Essentials - Kinds - Rights and Duties of Agent and Principal - Personal Liability of an agent - Termination of agency - Various methods of termination of agency.
IV	Law Relating to Sale of Goods Act, 1930: The Sale of Goods Act, 1930 - Essentials of Contract of sale - Sale distinguished from Agreement to sell - Implied conditions and warranties - Doctrine of Caveat Emptor - Unpaid seller - Rights against Goods and the buyer. Case Study on Sale of Goods Act, 1930
V	Information Technology Act, 2000: Definitions - Digital signatures - Electronic Governance - Attributions, Acknowledgement and Dispatch of Electronic Records - Secure Electronic Reports and Secure digital signature - Certifying Authorities - Digital Signature Certificate - Encryption - Duties of Subscribers.

PERCENTAGE OF SYLLABUS (New) : 100%

COURSE FOCUSES ON

- | | |
|---|---|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input checked="" type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
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Syllabus – New Course Practical

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

Course Code / Name: 225CM1A2CP / Spreadsheet Modeling

Ex.No	List of Experiments
1	Prepare a data entry form for product details
2	Create a student mark list to calculate grade using conditional formatting
3	Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline
4	Calculate simple and compound interest
5	Prepare a salary statement to maintain the daily attendance and calculate the PF, ESI of the employees
6	Create an approximate match, exact match and arrangement of data using V – Look up and H – Look up
7	Create a pivot table to analyze the sales report
8	Print an address label using simple logical condition and reference function
9	EMI calculation as financial model
10	i) Creating and running a macro. ii) Assigning button to a defined macro. iii) Editing a macro
11	Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Remove Duplicates, Outlining Data
12	Prepare a MIS ageing report for an accounts receivable statement and calculate the outstanding amount for the past due dates

Note: Workout 10 Programmes out of 12 Programmes

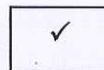
Software / Applications: Ms Excel

PERCENTAGE OF SYLLABUS REVISED
COURSE FOCUSES ON:

: 100%



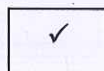
Skill Development



Entrepreneurial Development



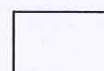
Employability



Innovations



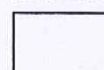
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics





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14th

Syllabus -- New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

Course Code/ Name: 222MT1A2IA / Business Statistics

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

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

PERCENTAGE OF SYLLABUS (NEW) : 100%

COURSE FOCUSES ON:

Skill Development

Entrepreneurial Development

Employability

Innovations

Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics





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14th

Syllabus Revision

Faculty: Commerce

Board: Commerce with International Business

Semester: II

Course Code / Name: 225CM2A2CA / Advanced Financial Management

Unit	Existing	Changes
I	Financial management and sources of finance Financial Management - Meaning, Nature, scope, objectives and functions – Financial decisions – Relationship between Risk and Return – Sources of finance – Short-term and Long-term finance. (Theory Only)	Corporate Strategy - Financial Policy – Meaning – Decision making framework – Functions. Case Study on Relationship between Risk and Return
II	Cost of Capital and Capital Budgeting Cost of Capital - Meaning and importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital – Capital budgeting – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. (Theory and Problems)	Case Study on capital cost and selection of Project (Capital Budgeting)
III	Capital structure and Capitalization Capital Structure -Theories- Traditional Approach, Net Income Approach, Net Operating Income Approach and MM Approach – Determinants of Capital Structure. Capitalization – Over and Under Capitalization-Merits and Demerits. (Theory and Problem)	Case Study on theories of capital structure with Suitable Current scenario
IV	Leverage and Dividend Leverage – Meaning – Types – Operating, Financial and Combined Leverages – EBIT and EPS analysis Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of a stable dividend policy. (Theory and Problem).	Case Study on Dividend declaration and Bonus issues.
V	Working Capital Management Working Capital – Meaning – Importance – Types – Determinants of Working Capital – Sources of Working Capital – Estimation of Working Capital(Theory and Problem) Cash Management-----Receivables-----Management-----Inventory Management-(Theory-Only)	Sources of Working capital funds: Accruals, trade, credit, commercial banks advances, public deposits, inter corporate deposits, short term loans from financial institutions, right debentures for working capital, commercial papers and factoring Case Study on Issue of working capital fund and management.

Distribution of marks 60% Problem and 40% Theory.

PERCENTAGE OF SYLLABUS REVISED : 30%

COURSE FOCUSES ON:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Skill Development | <input checked="" type="checkbox"/> Entrepreneurial Development |
| <input checked="" type="checkbox"/> Employability | <input checked="" type="checkbox"/> Innovations |
| <input type="checkbox"/> Intellectual Property Rights | <input type="checkbox"/> Gender Sensitization |
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Syllabus - New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

Course Code / Name: 225CM2A2CB/ Applied Cost Accounting

Unit	Contents
I	Elements of Cost & Material Control Introduction of Cost Accounting: Meaning and Definitions – Difference between Financial and Cost Accounting – Installation of Costing System – Characteristics of Ideal Costing System – Methods of Costing – Elements of Costing – Cost Concept – Cost Classification – Cost Control- Preparation of Cost Sheet including Tender – Issue of materials - ABC- JIT (Problem and Theory). Case Study on cost elements of any manufacturing organization
II	Labour Control and Overhead Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes - Halsey, Rowan, and Taylor's Differential piece wage (Problem and Theory). Overhead: Meaning and Classifications of Overheads – Steps in Overhead Accounting – Allocation and Apportionment - Absorption of Overhead Cost – Difference between Cost Allocation, Apportionment and Reapportionment – Computation of Machine Hour Rate (Problem and Theory). Case Study on procedure adopted by the company for the distribution of overhead costs
III	Process, Job and Batch Costing Process Costing: Process Accounts - Process Losses - Normal and Abnormal losses - Abnormal Gain – Treatment - Joint Products and By products - Methods of Apportioning Joint costs - Accounting for By products (Simple Problem and Theory). Job Costing: Objectives – Procedure. Batch Costing - Nature and Use of Batch Costing - Determination of Economic Batch Quantity (Problem and Theory). Case Study on adoption of process costing in industries which generate specific product types
IV	Operating and Contract Costing Operating costing or service costing - Transport, Hotel and Hospital (Problem and Theory). Contract Costing - Specific aspects of Contract Costing - Profit on Incomplete Contracts - Profit on Completed Contracts (Problem and Theory). Case Study on operating costing adopted by the transport industry
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing. Variance analysis: Analysis of Variance – Positive and Negative Variances – Analysis of Material Variances – Analysis of Labor Variances (Simple Numerical Problems on Material and Labor Variances). Case Study on implementation of standard costing method and benefits to business model

Distribution of marks 70% Problem and 30% Theory.

PERCENTAGE OF SYLLABUS REVISED : 100%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
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Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

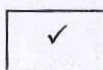
Course Code / Name: 225CM2A2CC / Relational Database Management System

Unit	Existing	Changes
I	Data base and E-R Models Introduction – Database System Applications-Database Systems Vs File Systems–View of data-Data Models-Database Languages– Database users & administrators. E-R Models: Basic concepts- Constraints-Keys–E-R diagram.	Case Study on Relationship between Relational data model and ER model with diagram
II	Database system Architecture &Data Structures Database System Architecture – Basic Concepts: Data System, Operational Data, Architecture for a Database System, Distributed Databases. Data Structures and Corresponding Operators: Introduction, Relational Approach, Hierarchical Approach, Network Approach.	Case Study on Relational approach, hierarchical approach, network approach a with suitable diagram
III	Relational Approaches and Algebra Relational Approach: Relational Data Structure: Relation, Domain, Attributes Key, Relational Algebra: Introduction, Traditional Set Operation – Attribute – Attribute names for derived relations – Special Relational Operations.	Special Relational Operations : Selection , Projection, Join, Division Case Study on Traditional set operation and special set operation
IV	DML and Normalisation DML – adding a new Row/Record – Customized Prompts – Updating and Deleting an Existing Rows/Records – retrieving Data from Table – Arithmetic Operations – restricting Data with WHERE clause – Sorting. Normalization: Functional dependency, First, Second, Third normal forms, Relations–with more-than-one-candidate-key, Good-and-bad-decomposition.	Boyce - Codd Normal Form, Fifth Normal Form, Advantages of Normalization. Case Study on normalization
V	Hierarchical and Network Approach Hierarchical Approach: IMS data structure – Physical Database, Database Description– Hierarchical sequence – External level of IMS: Logical Databases, the program communication block. Network Approach: Architecture of DBTG System.DBTG Data Structure: Sample Schema, Difference between subschema and schema– DBTG Data Manipulation.	Set Construct: Hierarchical, Network – Singular Set Case Study on DBTG

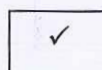
PERCENTAGE OF SYLLABUS REVISED

: 35%

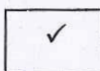
COURSE FOCUSES ON:



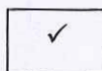
Skill Development



Entrepreneurial Development



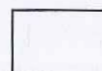
Employability



Innovations



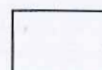
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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BoS

14th

Syllabus - New Practical

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

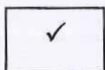
Course Code / Name: 225CM2A2CP / Relational Database Management System

Ex. No	List of Experiments
1	Creation of table Software with the fields and insert the values
2	Creation of table Company with the following fields and insert the values
3	Creation of table named Employee with the following fields and insert the values
4	Creation of table named Student with the following fields and insert the values
5	Creation of the table named PRODUCT with the following fields and insert the values
6	Creation of table PAYROLL with the following fields and insert the values
7	Preparation of Table Publisher and Book with the following fields
8	Create Employee and Department table with following fields
9	Create a table Deposit and loan with the following fields
10	Generate a table for railway reservation with necessary fields. Insert the data values and use DCL and TCL commands like GRAND, REVOKE, COMMIT, ROLLBACK and SAVE POINT commands
11	Construct a table for library management system with two table masters and transaction and create a report based on the date of return column
12	Preparation of questionnaire for a research problem by using Google Forms – use different scales to collect data for the research problem.

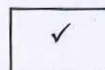
Note: Workout 10 Programmes out of 12 Programmes
Software / Applications: My SQL, Ms Access and Google Form

PERCENTAGE OF SYLLABUS REVISED : 100%

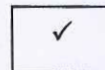
COURSE FOCUSES ON:



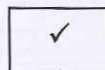
Skill Development



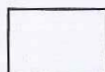
Entrepreneurial Development



Employability



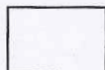
Innovations



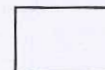
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics





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BoS

14th

Syllabus – New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

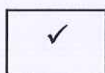
Course Code / Name: 225CM2A2EA / Corporate Financial Management

Unit	Contents
I	Introduction Meaning - Definition – Objectives – Scope - Financial Planning –Profit Maximization and Wealth Maximization – Is Financial Management Art and Science –Financial Management Decisions - Changing Role of Financial Manager – Traditional Role – New Role - Case studies relating to Financial Management Decisions. Case study on Financial Management Decisions
II	Sources of Finance and Leverages Sources of finance- Long Term Finance – Equity and Preference Shares - Debentures – Marketing of Corporate Securities – Basic Considerations of Rights Issue – Leasing and Sub-Contracting – Financial Institutions – Internal Financing – Depreciation and Retained Earnings. Leverages - Financial Leverage – Operating Leverage - Combined Leverage in Financial Forecasting - Case studies relating to issue of Equity and Preference Shares. Case study on Working Capital Policy
III	Working Capital Requirements Working Capital – Need - Types – Operating Cycle – Factors influencing Working Capital – Approaches to Working Capital Management - Management of Cash Including Bank Credit - Management of Accounts Receivable – Management of Inventory - Effects of Inflation on Working Capital Management – Assessment of Working Capital Requirements - Case studies relating to Working Capital Management. Case study on Financial Leverage
IV	Capital Structure and Cost of Capital Capital Structure Decisions: Meaning - Significance of Capital Budgeting – Difficulties – Rational of Capital Expenditure – Kinds of Capital Budgeting Decisions – Components – Methods of Appraising Investment Proposals – Buy Back Period – Accounting Rates of Returns – Discounted Cash Flow Methods - Net Present Value Method - Internal Rate of Returns and Profitability Index - Analysis of Risk and Uncertainty. Concept of cost of capital: Cost of Equity Stock - Debt Capital, Retained Earnings and Preference Stock - Weighted Average Cost of Capital - Rational of Optimum Capital Structure and Financial Decision - Case studies relating to Capital Budgeting Decisions. Case study on Capital Budgeting
V	Dividend Decisions Dividend Polices and Decisions - Nature –Methods of Dividend – Factors affecting Dividend decisions – Theories of dividend – Alternative form of dividend – Dividend Policies and Practices in Indian companies - Case studies relating to Factors affecting Dividend decisions. Case study on Factors affecting Dividend decisions

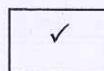
Note: Section C: Compulsory question for case study

Distribution of Marks: Theory 80 % and Problem 20% (Only from IV Unit)

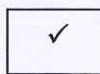
PERCENTAGE OF SYLLABUS REVISED : 100%
COURSE FOCUSES ON:



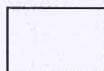
Skill Development



Entrepreneurial Development



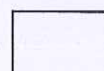
Employability



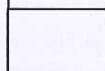
Innovations



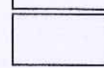
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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BoS

14th

Syllabus – New Course

Faculty: Commerce
Semester: II

Board: Commerce with Computer Applications

Course Code / Name: 225CR2A2EA / Corporate Social Responsibility

Unit	Contents
I	Corporate Social Responsibility of Business Meaning and Concept - Social Responsibility of Business towards different groups -Factors influencing Corporate Social Responsibility-Triple Bottom Line Approach - Elements and Business Benefits - Role of social workers – Tools. Case Study on relating to Corporate Sustainability and Responsibility in Business
II	Corporate Social Responsibility and its Power CSR in India: Legal provisions and specifications on CSR (Under Section 135 and Schedule VII of the Companies Act 2013) - CSR Policies and Activities - (Companies Rules 2014)- CSR awards in India . Case Study on relating to specifications on CSR
III	Designing a CSR policy Designing a CSR policy - Factors influencing CSR policy - Managing CSR in an organization - Role of HR Professionals in CSR - Global Recognitions of CSR- Formulated by an Global compact - UNDP - Global Reporting Initiative. Case Study on relating to strategic use of CSR Policy in India
IV	Implementing CSR Implementing CSR – CSR: Marketplace - Workplace - Community - Ecological environment - Societal initiatives taken by Indian Companies. Case Study relating to implementation of CSR
V	CSR Reporting Trend in Developing Countries Timing and Mode of release of CSR reports - CSR policy of a multi-product –Multi location Indian MNC's - Constitutions of Corporate Social Responsibility - Dimensions of CSR - Benefits of CSR to the company. Case Study on CSR policy of multi - product

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input checked="" type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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BoS

14th

Syllabus – New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

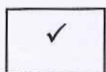
Course Code / Name: 225CM2A2DA / Customer Relationship Management

Unit	Contents
I	Customer Information Database Financial Management – Introduction to finance, objectives of financial management – Firm Value and equity value–profit maximization and wealth maximization - Changing role of finance managers. Agency model; problem and agency cost – Stockholders and Managers; bondholders and society - Disciplining management through corporate governance. Case Study on Customer Behavior in relationship perspectives
II	CRM Structures Elements of CRM - CRM Process - Strategies for Customer acquisition - Retention and Prevention of defection - Models of CRM - CRM road map for business applications. Case Study on Customer Relationship Management Process
III	CRM Planning and Implementation Strategic CRM planning process - Implementation issues - CRM Tools- Analytical CRM - Operational CRM - Call Centre management - Role of CRM Managers - CRM Implementation Road Map- Developing a Relationship Orientation - Customer-centric Marketing Processes - Customer retention plans. Case Study on Role of CRM Managers
IV	Service Quality Concept of Quality - Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions - Types of Service Quality - Service Quality Dimensions - Service Quality Gaps - Measuring Service Quality - Service Quality measurement Scales. Case Study on Customer Relationship Management Service Quality
V	Trends in CRM CRM Solutions - Data Warehousing - Data mining for CRM - CRM software packages - The Technological Revolution: Relationship Management - Changing Corporate Cultures-ECRM -Advantages and Disadvantages-Policies for Returns of Customers. Case Study on Recent Trends in Customer Relationship Management

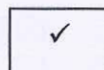
PERCENTAGE OF SYLLABUS REVISED

: 100%

COURSE FOCUSES ON:



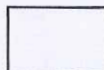
Skill Development



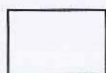
Entrepreneurial Development



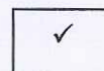
Employability



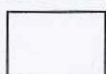
Innovations



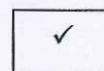
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics





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14th

Syllabus – New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: II

Course Code / Name: 225CM2A2DB / Information System Security

Unit	Contents
I	Introduction to Information Security History of Information security-Components of an Information System-Balancing Information Security and Access- Approaches of Information Security Implementation-Security in the System Development Life Cycle: The System Development Life Cycle-Traditional Development Methods-Software Design Principles. Case Study on Securing the Enterprise
II	Need for Security Threats and Attacks-Compromises to Intellectual Property: Software Privacy-Copyright Protection and User Registration-Power Irregularities-Espionage or Trespass-Hackers–Password Attacks-Forces of Nature-Human Error or Failure-Information Extortion-Sabotage or Vandalism-Software Attacks-Technical Hardware/Software Failures or Errors-Theft. Case Study on Malware
III	Planning and Risk Management Information Security Planning and Governance-Information Security Policy, Standards and Practices- Security Blueprint- Design and Security Architecture: Spheres of Security-Levels of Controls-Defense in Depth-Security Training and Awareness. Overview of Risk Management-Risk Identification-Risk Assessment and Control. Case Study on Security Policies
IV	Security Technology Access Control: Access Control Mechanisms. Firewalls-Cryptography-Foundation of Cryptography-cipher Models- Physical Access Controls-Fire Security- Interpretation of Data-Securing Mobile and Portable Systems. Case Study on Cryptography technology
V	Security and Personal Maintenance Positioning and Staffing the Security Functions-Credentials for Information Security Professionals-Employment Policies and Practices. Information Security Maintenance: Security Management and Maintenance Models-Digital Forensic. Case Study on Digital Defense and Transformation

PERCENTAGE OF SYLLABUS REVISED : 100%
COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input checked="" type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





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BoS

14th

Syllabus- New Course

Faculty: Commerce

Board: Commerce with Computer Applications

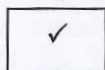
Semester: II

Course Code / Name: 225CM2A2DC / Banking and Financial Services

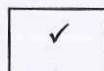
Unit	Contents
I	Indian Banking System Overview of Indian Banking system – Structure – Functions – Key Regulations in Indian Banking sector –RBI Act, 1934/ 2006 –Banking Regulation Act, 1949– Negotiable Instruments Act 1881/ 2002 – Rights and obligations of a banker, Overview of Financial statement of banks – Balance sheet and Income Statement. Case Study on rights and obligations of a banker
II	Sources and Applications of Bank Funds Capital adequacy, Deposits and non-deposit sources, Designing of deposit schemes and pricing of deposit services, application of bank funds – Investments and Lending functions, Types of lending – Different types of loans and their features. Provisions relating to CRR –CAMEL. Case Study on designing of deposit schemes
III	Managing Bank Funds and Risk Management Loan management – Investment Management –Asset and Liability Management – Financial Distress –Signal to borrowers –Risk Management – Interest rate – Forex – Credit market –operational and solvency risks – NPA's Provision – Current issues on NPA's. Case Study on the analyses of financial distress of a borrower
IV	Mergers, Diversification and Performance Evaluation Mergers and Diversification of banks into securities market, underwriting, Mutual funds and Insurance business, Risks associated therewith. Performance analysis of banks – background factors, ratio analysis and CAMELS. Case Study on credit rating
V	High Tech E-banking services Payment system in India – Paper based, e-payments – Electronic banking – Advantages – Plastic money and E-money – Forecasting of cash demand at ATMs –Digital currency: Characteristics- Types- Pros and Cons. The Information Technology Act, 2000 in India – RBI's Financial Sector Technology vision document – Security threats in e-banking & RBI's Initiative. Case Study on forecasting of cash demand at ATMs

PERCENTAGE OF SYLLABUS REVISED : 100%

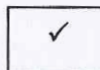
COURSE FOCUSES ON:



Skill Development



Entrepreneurial Development



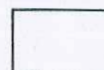
Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics





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FACULTY OF COMMERCE

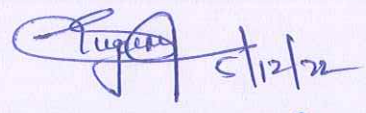
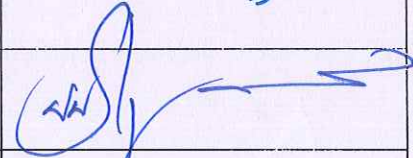
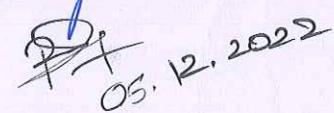
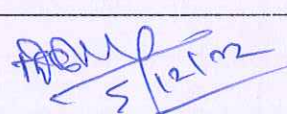
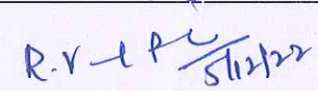

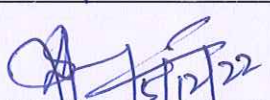
Name of the Board: Commerce with Computer Applications

FOURTEEN BOARD OF STUDIES MEETING - ATTENDANCE

Venue: Commerce Lab

Date: 05-12-2022

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	 5/12/22
2.	Dr.M.Jegadeeshwaran Associate Professor Bharathiar University Coimbatore	VC Nominee	M. Jegadeeshwaran 5/12/2022
3.	Dr.K.Kumar Associate Professor Head of Commerce National College (Autonomous) Trichy	Subject Expert	(online)
4.	Dr.D.Vennila Assistant Professor (SG) Avinashilingam Institute for Home Science and Higher Education for Women, Coimbatore	Subject Expert	D. Vennila 5.12.22
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	 05.12.2022
7.	Dr.N.Kuupuchamy HoD, Associate Professor Department of Tamil	Co-Opted Members	 5/12/22
Dr.R.VidhyaPrabha HoD, Professor Department of English	 5/12/22		
Dr.M.Sangeetha Professor Department of Mathematics	 5/12/22		
8.	Dr.S.Kowsalya HoD(i/c), Assistant Professor Department of Corporate Secretaryship	Co-Opted Members	 5/12/22

9.	Dr.M.Prakash Professor	Member	M. Prakash 5/12/22
10.	Dr.M.Ashok Kumar Professor	Member	A.C. - 5/12/22
11.	Dr.P.Jayasubramanian Professor	Member	
12.	Dr.C.Eahambaram Assistant Professor	Member	Dr. C. Eahambaram 5/12/22
13.	Mrs.N.Revathi Assistant Professor	Member	N. Revathi 5/12/22
14.	Mrs.V.Jayashree Assistant Professor	Member	V. Jayashree 5/12/22
15.	Mr.M.Gunasekaran Assistant Professor	Member	M. Gunasekaran 5/12/22
16.	Ms.S.Latha Assistant Professor	Member	(Absent)
17.	Mrs.V.Abinaya Assistant Professor	Member	V. Abinaya 5/12/22
18.	Dr.T.Sumathi Assistant Professor	Member	(Absent)
19.	Mrs.T.Sreegeetha Assistant Professor	Member	T. Sreegeetha 5/12/22
20.	Mr.R. Karthikeyan Assistant Professor	Member	R. Karthikeyan 5/12/22
21.	C.S.Dharshana III.B.Com CA-B Register No:201CM107	Student Representative	C.S. Dharshana
22.	S.Vaishnavi II.M.Com CA Register No:212CM008	Student Representative	S. Vaishnavi 05/12/22



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