

	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 rd 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
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Department of Commerce with Computer Applications

Board of Studies Meeting

The minutes of the 17th meeting of Board of Studies held on 06.04.2024 at 10.30 am at the AV Hall.

Members Present:

S.NO.	NAME	POSITION
1	Dr.P.Suganya Associate Professor & HOD Department of Commerce with Computer Applications	Chairman
2	Dr.M.Jegadeeshwaran Associate Professor Department of Commerce Bharathiar University, Coimbatore.	University Nominee
3	Dr.K.Kumar Principal National College (Autonomous), Trichy.	Subject Expert
4	Dr.D.Vennila Assistant Professor (SG) Avinashilingam Institute for Home Science & Higher Education for Women, Coimbatore.	Subject Expert
5	CA.N.N.ShanmugaVadivel, N.N. SHANMUGA VADIVEL & Co., Coimbatore	Industrial Expert
6	Mr.R.Pavithran Systems Engineer Cognizant Technologies, Coimbatore.	Alumni
7	Dr.N.Kuupuchamy Associate Professor and Head Department of Tamil	Co-opted Member
8	Dr.A.Hazel Verbina Professor and Head (i/c) Department of English	Co-opted Member
9	Dr. R. Sowrirajan Assistant Professor and Head Department of Mathematics	Co-opted Member
10	Dr.D.Parasakthi Professor and Head Department of Commerce	Co-opted Member
11	Dr.S.Kowsalya Associate Professor and HOD Department of Corporate Secretaryship	Co-opted Member
12	Dr.M.Prakash Professor	Member

13	Dr.M.Ashok Kumar Professor	Member
14	Dr.P.Jayasubramanian Professor	Member
15	Dr.C.Eahambaram Associate Professor	Member
16	Mrs.N.Revathi Assistant Professor	Member
17	Mrs.V.Jayashree Assistant Professor	Member
18	Mrs.L.Priya Assistant Professor	Member
19	Mr.M.Gunasekaran Assistant Professor	Member
20	Mrs.V.Abinaya Assistant Professor	Member
21	Dr.T.Sumathi Assistant Professor	Member
22	Mrs.T.Sreegeetha Assistant Professor	Member
23	Mrs.C.MercyPraba Assistant Professor	Member
24	Dr.V.M.Tharaka Rani Assistant Professor	Member
25	Nirmal.M 211CM131	Student Representative
26	Sandhiya.M 222CM025	Student Representative

The HoD and Chairman of the Department of **Commerce with Computer Applications** **Dr.P.Suganya** welcomed and introduced all the members and appreciated them for their continuous support and contribution for the development of academic standard and enrichment of the syllabus.

Further Chairman informed the inability of the following member/s to attend the meeting and requested to grant leave of absence.

1. Dr.K.Kumar, Principal, National College, Trichy - Subject Expert.
2. CA.N.N.Shanmuga Vadivel- Industrial Expert

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

Item 17.1 : *To review and approve the minutes of the previous meeting held on 18.10.2023.*

The Chairman of the Board presented the minutes of the previous meeting held on 18.10.2023 and requested the members to approve. After brief discussion the following resolution was passed

Resolution:

Resolved to approve the minutes of the previous meeting held on 18.10.2023.

Item 17.2: To review and approve the scheme, regulations and syllabus for I semester for the students admitted in UG& PG from the academic year 2024-2025.

The Chairman presented the detailed scheme, regulation and syllabus for the I semester for the students admitted from the academic year 2024-2025. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes as follows.

Changes Made:

B. Com Computer Applications		
Course Code	Course	Changes and Reason
24MTU1IA	Business Mathematics	As suggested by Dr. D. Vennila, Subject Expert, the board decided to replace the Unit V (Differential Calculus and its applications in Business) with Compound Interest and Annuities help the students appearing for CA examination.
M.Com Computer Applications		
Course Code	Course	Reason
NIL		

New Courses Introduced:

B. Com Computer Applications		
Course Code	Course	Reason
24CMU1CP	Business Analytics with Spreadsheets	To obtain practical skills to analyze data, support decision-making, and drive business success using accessible and cost-effective tools.
24CMU2CP	Research Analytics with Spreadsheets	Introduction for hands-on data manipulation
24CMU6CA	PHP and MySQL	To enhance the students to develop a more comprehensive skill set in web development.
24CMU6SP	Programming in PHP and MySQL	To ensures that students are equipped with skills that are in high demand in the job market.
M.Com Computer Applications		
Course Code	Course	Reason
24IBP1CA	Strategic Human Resource Management	To enhance the students for decision making in an organization by adopting themselves and managing a healthy work place.

Courses Removed

B. Com Computer Applications		
Course Code	Course	Reason
225CM1A1CP	Computer Fundamentals and Desktop Publishing	Understanding design principles can take time and effort, also compatibility issues between different software programs and platforms.
235CM1A2CP	Spreadsheet Modeling	Prioritizing advanced data analyzing techniques.
225CM1A6CA	Web Designing	The demand for specific skills in web design might have shifted towards more comprehensive frameworks, modern practices and technologies.
225CM1A6SP	Web Designing	The field of web design is constantly evolving, and the skills demanded by employers may change

		over time.
M.Com Computer Applications		
Course Code	Course	Reason
235CO2A1CA	Human Resource Management	Human Resource Management helps students for understanding human roles in organisation.

IDC Offered

The Following IDC Course is available to our students

Course Code	Course	Department
255CO1A1IA	Business Economics	Department of Commerce

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

Resolution:

Resolved to approve the scheme, regulation and syllabus for the I semester for the students admitted in UG & PG from the academic year 2024-25.

Item 17.3: *To review and approve the changes, if any, in the syllabus for the III semester students admitted in UG & PG from the academic year 2023-2024.*

The Chairman presented the detailed syllabus for the III semester for the students admitted in UG and PG from the academic year 2023-2024. The details of changes made also presented as follows.

Changes Made:

B. Com Computer Applications		
Course Code	Course	Changes and Reason
235CM1A3CA	Cost Accounting	- The following changes made as per recommended by Dr.M. Jagadeeshwaran-University Nominee. - To include the topic of Just in Time in Unit II.
M.Com Computer Applications		
Course Code	Course	Reason
235CM2A3CA	Applied Cost Accounting	The following modifications were made as per the suggestions of Dr. M. Jagadeeshwaran-University Nominee. - Direct Tax course moved to II semester meanwhile the Applied Cost Accounting course also transfer to the III semester. - Material issues shifted to unit- II as standard cost is removed as it is included in Accounting for Management. Reconciliation of cost and financial accounts included in Unit-V. To understand reasons for variation of profits in both statements.
235CM2A3CB	Marketing Management	The syllabus recommended by Dr. M. Jagadeeshwaran, University Nominee, and Dr. D. Vennila, Subject Expert, was discussed, and the following changes have been made accordingly. To remove Environment variables in unit-I

		from Marketing Mix as it is included in the next topic. • To remove E-Commerce in Unit V and include AI in Marketing. The contents like AI Marketing concepts, Applications of AI in marketing, Benefits and Challenges. To enhance students on AI marketing transformations.
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New Courses Introduced:

B. Com Computer Applications		
Course Code	Course	Reason
NIL		
M.Com Computer Applications		
Course Code	Course	Reason
NIL		

Courses Removed

Course Code	Course	Reason
NIL		

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

Resolution:

Resolved to approve the syllabus for the III semester for UG &PG students in admitted from the academic year 2023-24.

Item 17.4: *To consider and approve the changes, if any, in the scheme and syllabus for V semester students admitted in UG from the academic year 2022-2023.*

The Chairman presented the scheme and syllabus for the V semester for the students admitted in UG from the academic year 2022-2023. The details of changes made also presented as follows.

Changes Made:

B. Com Computer Applications		
Course Code	Course	Changes and Reason
NIL		

New Courses Introduced:

B. Com Computer Applications		
Course Code	Course	Reason
225CM1A5CA	Auditing and Corporate Governance	• To Understand and evaluate the processes of financial reporting, compliance, and internal controls within organizations and also known the corporate social responsibility of organized sector.
225CM1A5CB	Programming with Visual Basic.NET	• Helps in developing Windows applications, web applications, and mobile applications using platforms. - Suggested by Mr.R.Pavithran - Meritorious Alumni

225CM1A5DA	Financial Management	To gain knowledge on financial decisions and its impact on business operations, Investment Decisions and Profitability etc.,
225CM1A5SP	Programming in Visual Basic.NET	- Provides job opportunities in software development and IT consulting, especially for maintaining legacy applications and migration projects -Suggested by Mr.R.Pavithran - Meritorious Alumni

Courses Removed

Course Code	Course	Reason
215CM1A5CB	VB Theory	VB was primarily used for developing applications but .Net offers more advanced features.
215PA1A4CA	Corporate accounting	Corporate accounting moved to IV semester to introduce Auditing and Corporate Governance as a new paper.
215CM1A5SP	VB Practical	Due to VB limitations in terms of OOP support, platform dependence for performance and language support VB.NET is recommended.

GE Offered:

Course code	Course	Department
225CM1A5GP	E-Commerce	To equip and leverage digital platforms for marketing products/services and to develop website for online business.

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

Resolution:

Resolved to approve the scheme and syllabus for the V semester for the students admitted in UG from the academic year 2022-23.

Item 17.5: *To approve the panel of examiners for the Odd semester of the academic year 2024-2025.*

The Chairman presented the panel of examiners for question paper setting, question paper Scrutiny and conduct of Practical and evaluation of answer scripts for the odd semester of the academic year 2024-2025.

Resolution:

Resolved to approve the panel of examiners for question paper setting, question paper Scrutiny and conduct of Practical and evaluation of answer scripts for the odd semester of the academic year 2024-2025.

Item 17.6: To consider and approve any other item brought forward by the Chairman and the members of the board.

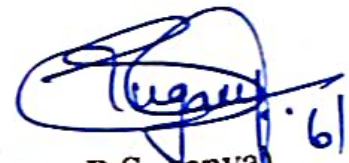
Dr. M. Jagadeeshwaran, University Nominee, recommended blended learning sessions for the courses Strategic Human Resource Management, Managerial Economics, and Python Programming for Business for 2024-2025 batch, and Marketing Management and Software Project Management for 2023-2024 batch.

Resolution:

Resolved to implement the same during the academic year 2024-2025.

Finally, the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with formal vote of thanks proposed by Dr.C.Eahambaram.

Date: 06.04.2024


(Dr.P.Suganya) 6/4/24

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



Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: III

Course Code / Name: 24MTU1IA / Business Mathematics

Unit	Existing	Changes
I	Matrix and its applications to business: Matrix and its applications to business- Definitions and notations - operations - conversion of a business problem into a linear system of equations - determinant - matrix equation – methods to solve linear system: Cramer's rule - matrix inversion method.	
II	Theory of sets and its business applications: Theory of sets and its business applications - Set theory - representation of sets – union, intersection and complement – subset – null set – difference of a set - De Morgan's law- universal set - basic operations-Cartesian products- laws of set algebra- cardinal numbers- Venn diagram- business applications.	
III	Ratio, Permutation and Combination: Ratio, Permutation & Combination- Ratio - proportion- types – ratio, proportion and its type of comparison -variations – percentage - annexing zeros and removing decimal signs - average - computation of mean for grouped series - mean of composite group. Fundamental counting principle- factorial- permutation- restricted permutation- circular permutations- combination - restricted combinations - division into groups – mixed problems on permutation and combination	
IV	Sequence and Series - Its application to business: Sequence and Series - Its application to business - General idea and different types of sequences - kinds of sequence - arithmetic and geometric means - arithmetic progression- geometric progression - harmonic progression	.
V	Differential Calculus and its Business Applications: Limit of Function – rule for evaluating the limit – Continuous function – slope and rate of change – method for evaluating the differential coefficient using the first principle and standard results – Differentiation of an implicit function – Parametric differentiation – logarithmic differentiation – Applications of differential calculus.	Compound Interest and Annuities: Interest - simple interest - compound interest - continuous compounding - present value and amount of a sum - annuity and its types - present value of an annuity – debenture.

PERCENTAGE OF SYLLABUS REVISED

: 20 %

COURSE FOCUSES ON:

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Skill Development

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Entrepreneurial Development

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Employability

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Innovations

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Intellectual Property Rights

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Gender Sensitization

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Social Awareness/ Environment

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Constitutional Rights/ Human Values/ Ethics

Syllabus - New course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: I

Course Code / Name: 24CMU1CP / Business Analytics with Spreadsheets

S.No	Contents
1	Formatting a Spreadsheet: Adjusting cell formatting, enhancing visuals, and customizing layout.
2	Program for Manipulating images, Incorporating WordArt, AutoShapes, Clip Art, and Embedding hyperlinks.
3	Program for creating a payroll system to calculate salary components (DA, HRA, CCA, EPF, LIC as a percentage of basic pay), deductions, and generate comprehensive reports for 10 employees.
4	Program for creating a mark list for your class (minimum of 5 subjects), including the following operations: data entry, total, average, result, and ranking using arithmetic and logical functions.
5	Create Different types of charts (line, pie, and bar) to illustrate year-wise performance of sales, purchase, profit, and product life cycle of a company using the chart wizard.
6	Create a statement of a bank customer's account showing simple and compound interest calculation for 10 different customers using mathematical and logical functions.
7	Create a sales report including product category, time period, and utilize functions such as SUM, AVERAGE, and PIVOT TABLES.
8	Create a basic loan calculation to compute monthly payments, total interest, total repayment amount, and EMI based on loan details.
9	Program for creating final accounts (trading, profit & loss account, and balance sheet) using formulas and practicing shortcut keys in Excel.
10	Create an address book and print address labels using simple logical conditions and reference functions.
11	Create an approximate match, exact match and arrangement of data using V - Look up and H - Look up.
12	Program to compute break-even points based on variable costs, fixed costs, and selling price using the Chart Wizard, including trend lines.

PERCENTAGE OF SYLLABUS REVISED

: 100%

Syllabus- New Course

Faculty: Commerce

Board: International Business

Semester: I

Course Code / Name: 24IBP1CA / Strategic Human Resource Management

Unit	Contents
I	Introduction to Strategic Human Resource Management: Meaning- Evolution- Need, importance and types of strategic human resource management- A shift from traditional HRM to strategic HRM- Relationship Between Strategic Human Resource Management and Corporate Strategy- Challenges of Strategic HRM- HR architecture. Case study on HR Strategy.
II	Human Resource Strategy: Introduction- Components of a well-designed HR strategy- Key steps in formulating an HR strategy - Strategic approach to human resources, planning, training and development, reward and compensation- Managing workforce diversity. Case study on Managing workforce diversity
III	Competency and Potential Development: HR Competencies- Competency mapping. Potential development: The concept and importance of talent management- Talent acquisition- Attracting and retaining talent- Career Planning - Succession planning: Elements of succession planning- Challenges of succession planning Case study on talent management
IV	Strategic Human resource management issues: Managing employee relations- Employee engagement- Investment in training and development- Learning organization- Skill based pay- Variable pay- HR outsourcing- Factors driving the need to outsource- Stages of outsourcing- Retrenchment and redundancy Case study on HR outsourcing
V	Global dimensions: Cross cultural management- Global competitive advantage- Employer branding and employee value proposition- Benchmarking and balanced scorecard- HR audit- Global ethical environment. Case study on HR audit

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

Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: III

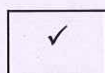
Course Code / Name: 235CM1A3CA / Cost Accounting

Unit	Existing	Changes
I	Cost concept and Cost sheet: Cost Accounting: Meaning, Definition- Nature and Scope – Concept and Classifications – Costing an aid to Management – Differences between Cost and Financial Accounting - Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet.	
II	Material control and Issue: Material Control: Objectives- Essentials of material Control –Purchase Control- centralised and decentralized purchasing- Procedure and documentation involved in purchasing- Advantages and disadvantages. Stores Control- Requisition for stores -Stock level- EOQ- ABC analysis. Inventory Control – Techniques of inventory control - Perpetual inventory system— Methods of valuing material issue – LIFO – FIFO – Simple Average - Weighted Average.	Included JIT.
III	Labour costing and Overheads: Labour: System of wage payment – Idle time – Control over idle time – Labour turnover – Methods of Remuneration and Incentive systems- Time rates system–Piece rate system- Halsey Plan – Rowan Plan. Overhead: Classification of overheads – Allocation of overhead and Absorption of overhead –Primary distribution -Secondary distribution - Overhead Rates- Computation of Machine Hour Rate	
IV	Process costing: Process Costing: Meaning – Features-Advantages and disadvantages of process costing –Distinction between process costing and job costing. Process losses, Wastage, Scrap, Normal process loss – Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production.	
V	Operating costing and Reconciliation statements: Operating Costing: Meaning- Features- Cost unit in Operating Costing- Transport Costing only- Reconciliation of Cost and Financial Statements- Need- Reasons for disagreement in Profit- Procedure of Reconciliation	

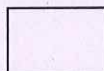
PERCENTAGE OF SYLLABUS REVISED

: 1 %

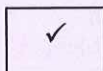
COURSE FOCUSES ON:



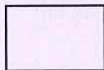
Skill Development



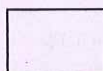
Entrepreneurial Development



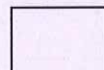
Employability



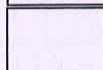
Innovations



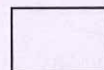
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: III

Course Code / Name: 235CM2A3CA / Applied Cost Accounting

Unit	Existing	Changes
I	Elements of Cost and 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 Analysis – JIT (Problem and Theory)	Elements of Cost and Cost sheet
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)	Material Control: Objectives- Essentials of material Control – Purchase Control-centralized and decentralized purchasing- Procedure and documentation involved in purchasing- Advantages and disadvantages. Stores Control– Requisition for stores -Stock level- EOQ- ABC analysis- JIT. Inventory Control – Techniques of inventory control - Perpetual inventory system – Methods of valuing material issue – LIFO – FIFO – Simple Average - Weighted Average
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)	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)
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).	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)
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.	Operating costing or service costing - Transport, Hotel and Hospital - Reconciliation of cost and Financial accounts. (Problem and Theory). Contract Costing - Specific aspects of Contract Costing - Profit on Incomplete Contracts - Profit on Completed Contracts (Problem and Theory).

PERCENTAGE OF SYLLABUS REVISED

: 15 %

COURSE FOCUSES ON:

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Skill Development

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Employability

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Intellectual Property Rights

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Social Awareness/ Environment

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Entrepreneurial Development

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Innovations

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Gender Sensitization

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Constitutional Rights/ Human Values/ Ethics

Syllabus Revision

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: III

Course Code / Name: 235CM2A3CA / Marketing Management

Unit	Existing	Changes
I	Introduction of Marketing Fundamentals of marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of Marketing - Marketing-mix and its environment-variables - Marketing environment - Market segmentation and Targeting.	
II	Consumer Behaviour Concept- significance and factors influencing consumer behavior- Buying Motives - Buying habits - Buying process - Customer-relationship management- Marketing Research.	
III	Product Management and Pricing Decisions Concept of Product- Product-mix- Product-line and Product Life-cycle- Product positioning- New product development- Brand management- Packaging. Pricing- Price policy considerations- objectives and strategies of pricing.	
IV	Distribution and Advertising Management Management of Physical Distribution - Distribution channel intermediaries - channel management decisions - Organized retailing - Direct marketing - Internet marketing - Promotion: Methods of promotion- Advertising - concept and media - their relative merits and limitations - Personal selling- Concept- merits and demerits; Sales Promotion - concept and types.	
V	E- Marketing and E-Commerce E-Marketing; Objectives - Concept and Nature- Importance and advantages of e-marketing - Reason for growth of e-marketing. E-Commerce marketing practices; types of E-Commerce - E-Commerce business Model - E-Commerce Marketing Strategic; M-Commerce- Electronic payment system - Security issues in E-Commerce.	E- Marketing and AI in Marketing AI in Marketing- Concepts - Applications of AI in marketing- Benefits and Challenges

PERCENTAGE OF SYLLABUS REVISED

: 10%

COURSE FOCUSES ON:



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

Syllabus- New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: V

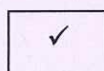
Course Code / Name: 225CM1A5CA / Auditing and Corporate Governance

Unit	Contents
I	Introduction to Auditing: Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations. Case Study on Nonprofit organizations Audit.
II	Audit Procedures and Documentation: Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.
III	Company Auditor and Computer System Audit: Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System. Case Study on preparation of Audit report.
IV	Introduction to Corporate Governance: Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.
V	Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013. Case Study on CSR and Ethics

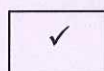
PERCENTAGE OF SYLLABUS REVISED

: 100%

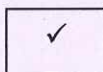
COURSE FOCUSES ON:



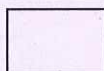
Skill Development



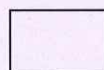
Entrepreneurial Development



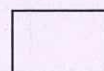
Employability



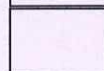
Innovations



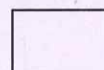
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

Syllabus- New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: V

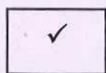
Course Code / Name: 225CM1A5CB / Programming with Visual Basic.Net

Unit	Contents
I	Introduction to VB.NET: Introduction– Evolution of .NET - Starting Visual Basic .NET – Creating and Running the Very First Application – Placing the Controls on a form – Selecting a form and the Controls – Resizing a form the Controls – Using the Properties Window – Setting the Properties of Form and Controls- Using the Solution Explorer – Setting the Startup Object – Writing an Event Procedure – Executing the Project Using Explorer – The Standard Toolbar.
II	Visual Basic .Net Programming Controls: Visual Basic .NET Programming Controls – Text Box Control –Command Button - Radio Button Control – List Box Control – Check Box Control – Timer Control – Picture Box Control – Group Box Control – Combo – Box Control – Horizontal Scrollbar and Vertical Scrollbar Controls. Case study on VB.NET controls.
III	Looping Statements and Arrays: Setting Properties- Using the Properties Window: Classification of Properties – Various Properties of Form – Various Properties of Label. Setting Properties Using Event Procedures: Introduction – Setting the Text Property of Label and Button – Infinite Loop – Do while – Do loop while – Do Until – Do loop until – For next statement, For each statement – Arrays. Case study on Arrays.
IV	Visual Basic .NET Programming Language: Variables and Data Types – Using Imports Statements – Functions – The MsgBox() Function – Text Editor Toolbar – The Input Box() Function – MDI forms - Basic Elements of Menu – Creating a simple Menu Application – Enhancing a simple Menu Application – Modifying the Exiting Menu – Pop Up Menus – Using Dialog Boxes., Built-in Functions: Mathematical functions – Strings functions – Date & Time function. Case study on Functions.
V	Working with Data and ADO.NET Using the Data Components - Working with Managed providers - Displaying Data with a Data Reader - Adding Data Components - Setting Data Adapter Properties -Creating a Dataset with Data Components - Adding a Data Adapter Component -Previewing the Dataset - Generating the Dataset - Binding Controls to Data -Creating a Dataset in Code - Binding to a DataGrid and Updating a Database.

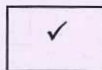
PERCENTAGE OF SYLLABUS REVISED

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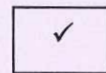
COURSE FOCUSES ON:



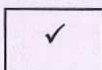
Skill Development



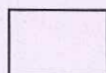
Entrepreneurial Development



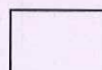
Employability



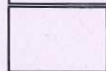
Innovations



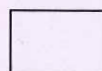
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

Syllabus- New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: V

Course Code / Name: 225CM1A5DA / Financial Management

Unit	Contents
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. Corporate Strategy - Financial Policy – Decision making framework – Functions. (Theory Only). Case Study on Risk and Returns on Investment.
II	Capital structure and Cost of Capital Capital Structure -Theories- Traditional Approach, Net Income Approach, Net Operating Income Approach and MM Approach – Determinants of Capital Structure. (Theory Only) Cost of Capital - Meaning and importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital. (Problems and Theory). Case Study on Formation of capital structure.
III	Capital Budgeting: Capital budgeting – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. (Theory and Problems).
IV	Leverage and Dividend: Leverage – Meaning – Types – Operating, Financial and Combined Leverages – EBIT and EPS analysis. (Theory and Problem). Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of a stable dividend policy. (Theory and Problem).
V	Working Capital Management: Working Capital – Meaning – Importance – Types – Determinants of Working Capital – Sources of Working Capital – Estimation of Working Capital (Theory and Problem). Case Study on Estimation of Working Capital.

PERCENTAGE OF SYLLABUS REVISED

: 100%

COURSE FOCUSES ON:

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Skill Development

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Entrepreneurial Development

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Employability

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Innovations

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Intellectual Property Rights

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Gender Sensitization

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Social Awareness/ Environment

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Constitutional Rights/ Human Values/ Ethics

Syllabus – New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: V

Course Code / Name: 225CM1A5SP / Programming in Visual Basic.Net

S.No.	Contents
1	Develop an application for login form.
2	Develop an application for feedback form.
3	Develop an application for fruits billing using check box.
4	Create list box to display the selected item cost in web form.
5	Develop an application that displays a button in green color and it should change into yellow when the mouse moves over it.
6	Develop an application using font dialog control.
7	Develop a VB.Net application to perform timer-based quiz.
8	Develop an application for drawing shapes using menus.
9	Develop an application using toolbars.
10	Develop an application using the data reader to read from a database.
11	Develop VB.NET application using data grid to display records.
12	Create an Electricity Bill using VB.Net

PERCENTAGE OF SYLLABUS REVISED

: 100%

Syllabus – New Course

Faculty: Commerce

Board: Commerce with Computer Applications

Semester: V

Course Code / Name 225CM1A5GP / E- Commerce

S.No	Contents
1	Program to create a shopping cart application for an online store (any online platform like Shopify and WordPress), Add products to cart, update quantities, remove items, calculate total price, checkout process.
2	Program to create a Business Pitch outline (any online platform like Google Slides, or Canva), use the B2B sales techniques, and explore business partnership opportunities.
3	Program to create Customer Feedback and Iteration analysis on the online store's usability and functionality. Survey tools (e.g., Google Forms, SurveyMonkey), feedback analysis frameworks.
4	Develop a Digital Marketing Implementation in Business Scenario comprehensive digital marketing plan tailored to specific business objectives, target audience demographics, and industry trends, ensuring effective utilization of digital channels to achieve desired results.
5	Create the Digital Marketing Web Page Design and develop a visually appealing and user-friendly website optimized for search engines and mobile devices, incorporating compelling content and clear calls-to-action to drive visitor engagement and conversions.
6	Conducting Search Engine Optimization and Search Engine Marketing, Implement SEO strategies to improve website visibility and rankings in search engine results pages, while also launching targeted SEM campaigns to drive relevant traffic and maximize online visibility.
7	Using Google Analytics to track and analyze website traffic, user behavior, and conversions, leveraging insights to optimize marketing strategies and improve overall website performance.
8	Creating Promotional Banners through Canva Design eye-catching promotional banners using Canva's intuitive platform, incorporating brand elements and engaging visuals to effectively communicate key messages and attract audience attention.
9	Develop compelling promotional banners for Facebook ads and posts, leveraging targeting options and engaging content to effectively reach and engage with the target audience on the platform.
10	Build a strong Instagram presence by sharing visually appealing content, leveraging Instagram features such as hashtags and Stories to increase visibility and engagement with the target audience.
11	Building an E-commerce Website and Analyzing User Behavior.
12	Develop targeted email marketing campaigns to nurture leads and drive conversions, leveraging personalized content and automation tools to deliver relevant messages to subscribers and maximize campaign effectiveness.

PERCENTAGE OF SYLLABUS REVISED

: 100%



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.

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FACULTY OF COMMERCE

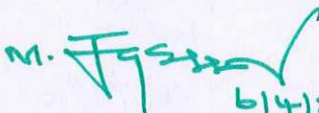
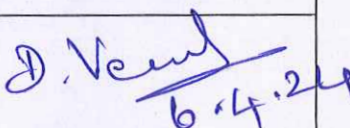
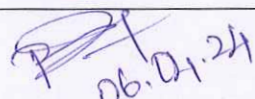
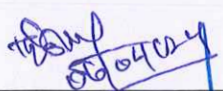
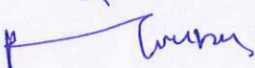
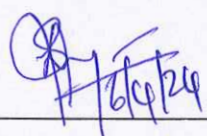
Name of the Board: Commerce with Computer Applications

SEVENTEEN BOARD OF STUDIES MEETING - ATTENDANCE

Venue: Commerce Lab

Date: 06.04.2024

Time: 10.30 a.m.

S.NO.	NAME	POSITION	SIGNATURE
1.	Dr.P.Suganya Associate Professor & HOD Department of Commerce with Computer Applications	Chairman	 6/4/24
2.	Dr.M.Jegadeeshwaran Associate Professor Department of Commerce Bharathiar University, Coimbatore.	University Nominee	 6/4/2024
3.	Dr.K.Kumar Principal National College (Autonomous), Trichy.	Subject Expert	Absent
4.	Dr.D.Vennila Assistant Professor (SG) Avinashilingam Institute for Home Science & Higher Education for Women, Coimbatore.	Subject Expert	 6.4.24
5.	CA.N.N.ShanmugaVadivel, N.N. SHANMUGA VADIVEL & Co., Coimbatore	Industrial Expert	Absent
6.	Mr.R.Pavithran Systems Engineer Cognizant Technologies, Coimbatore.	Alumni	 06.04.24
7.	Dr.N.Kuypuchamy Associate Professor and Head Department of Tamil	Co-Opted Members	 06/04/24
	Dr.A.Hazel Verbina Professor and Head (i/c) Department of English		
	Dr. R. Sowrirajan Assistant Professor and Head Department of Mathematics		
8.	Dr.D.Parasakthi Professor and Head Department of Commerce		Absent
9.	Dr.S.Kowsalya Associate Professor and HOD Department of Corporate Secretaryship		 6/4/24

10.	Dr.M.Prakash Professor	Member	M. Prakash 06/04/24
11.	Dr.M.Ashok Kumar Professor	Member	Dr. Ashok Kumar 6/4/24 ✓
12.	Dr.P.Jayasubramanian Professor	Member	Dr. Jayasubramanian 6/4/24
13.	Dr.C.Eahambaram Associate Professor	Member	Dr. Eahambaram 6/4/24
14.	Mrs.N.Revathi Assistant Professor	Member	N. Revathi 6/4/24
15.	Mrs.V.Jayashree Assistant Professor	Member	Mrs. Jayashree 6/4/24
16.	Mrs.L.Priya Assistant Professor	Member	Mrs. Priya 6/4/24
17.	Mr.M.Gunasekaran Assistant Professor	Member	M. Gunasekaran 6/4/24
18.	Mrs.V.Abinaya Assistant Professor	Member	Absent
19.	Dr.T.Sumathi Assistant Professor	Member	Dr. Sumathi 6/4/24
20.	Mrs.T.Sreegeetha Assistant Professor	Member	Mrs. Sreegeetha 6/4/24
21.	Mrs.C.MercyPraba Assistant Professor	Member	Mrs. MercyPraba 06/04/24
22.	Dr.V.M.Tharaka Rani Assistant Professor	Member	Dr. Tharaka Rani 06/04/24
23.	Nirmal.M 211CM131	Student Representative	N. Nirmal 6/4/24
24.	Sandhiya.M 222CM025	Student Representative	S. Sandhiya 6/4/24


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