	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 Corporate Secretaryship
Board of Studies Meeting

The minutes of the 17th meeting of Board of Studies held on 03.04.2024 at 10.00 am at the C-Block Main Board Room.

Members Present:

S. No	Name	Category
1	Dr. S. Kowsalya	Chairman
2	Dr. M. Anbukarasi, Bharathiar University	University Nominee
3	Dr. S. Maheskumar, K.S.R. College of Arts and Science	Subject Expert
4	Dr. S.P. Mathiraj, Alagappa University	Subject Expert
5	CS.M. Karthick, MDS Corporate Services, Coimbatore	Industrial Expert
6	Ms. C.T. Vikhashini, Deloitte, Hyderabad	Meritorious Alumni
7	Ms. S.Swathi	Students Representative
8	Ms. E.Monisha	Students Representative
9	Dr. N. Kuppuchamy	Co-opted Member
10	Dr. A. Hazel Verbina	Co-opted Member
11	Dr. R. Sowrirajan	Co-opted Member
12	Dr. D. Parasakthi	Co-opted Member
13	Dr. A.R. Kanagaraj	Member
14	Dr. S. Renugadevi	Member
15	Dr. R. Senthilkumar	Member
16	Dr. D. Senthilnathan	Member
17	Dr. S. Jagatheeswari	Member
18	Mr. R. Suresh	Member
19	Dr. K. Mahendran	Member
20	Mrs. S. Archana	Member
21	Dr. G. Ilakkia	Member
22	Ms. V. Preethika	Member
23	Ms. B. Sooriapriya	Member
24	Mrs. T.J. Krithika	Member

The HoD and Chairman of the department of **Commerce with Corporate Secretaryship** **Dr. S. Kowsalya** welcomed and introduced all the members and appreciated them for their continuous support, contribution for the development of academic standard and enrichment of the syllabus.

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

1. Dr.S.P. Mathiraj - Subject Expert
2. Ms. Vikhashini C.T - Alumni Member
3. Dr.D.Parasakthi - Co-opted Member
- 4.Dr. S.Jagatheeswari - Member

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 17/10/2023.*

The Chairman of the Board presented the minutes of the previous meeting held on 17/10/2023 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 17/10/2023.

Item 17.2: *To consider and approve the Scheme, Regulation and Syllabi for I semester for the students admitted in UG and PG during the academic year 2024-2025.*

The Chairman presented the scheme, Regulation and detailed Syllabi for the I semester for the students admitted in UG and PG during the academic year 2024-2025. As per the requirement of the current scenario and stakeholder's feedback to acquire application-oriented pedagogy in the curriculum new course are introduced. The details of changes made also presented as follows.

Changes Made:

B. Com (CS CA)		
Course Code	Course	Changes and Reason
24CRU1CP	Spreadsheet Modeling for Business Decisions – I	<ul style="list-style-type: none"> • Program 3: Sharing the chart with Power Point / MS Word dynamically has been added along with the program. • Program 9: Included Creating custom or named functions in Google sheets to Automate Task. Removed the program Creating Excel

		<p>Excel Template, Default Template, Editing Templates, Resetting your template.</p> <ul style="list-style-type: none"> • Program 10: Included Advanced formatting such as conditional formatting and customized number formatting and handle the work sheets. Removed Create a password-protecting a worksheet. • Program 11: To Create Hyper linking data within sheet and work book. Removed the Program creating PDF Files. • Program 12: Creating programs to use sub totals and nested sub - total using formula has been included. Removed Creating Customs view of Work sheet. <p>Students can analyze the numerical data in detail and to work with voluminous data in excel sheet.</p>
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M.Com (CS)

Course Code	Course	Changes and Reason
24CRP1CP	Financial Modeling in Advanced Excel	<ul style="list-style-type: none"> • Program 1: Goal Seek, Scenario Analysis and Solver Tool has been included and Program 1 Future Value function has been shifted to Program 3. • Program 2: Included Google Sheet, Google Forms, Open Office.Org Writer, Open Office.Org Calc. Using FV SCHEDULE function to calculate the future value with variable interest rate has been moved to Program 4. • Program 3 PV Function, Program 4 Net Present Value and Program 6 IRR and MIRR function has been combined together and given as Program 5. • Program 5 Payment of Loan using PMT and PPMT function has been moved to Program 6.

		<ul style="list-style-type: none"> • Program 9 Creating of Table using mathematical and Statistical functions has been interchanged to Program 8. • Program 8, Depreciation using SLN Function has been shifted to Program 9 and included with Written down Value Method (VDB) function. • Program 10: Creating, Formatting and Adding new calculated field and consolidating Pivot table has been included. Removed Creation of different charts for various business transactions. • Program 11: The program is included with H lookup Functions along with V Lookup. Moved Pivot table as Program 10. • Program 12: Included Multiple Active Work Books in Excel. Moved V lookup function is moved to Program 11. <p>Students can equip with ample data in excel sheet to get a job in financial organization.</p>
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New Courses Introduced:

Course Code	Course	Reason
24CRP1DB	Intellectual Property Rights	Acquire the knowledge on IPR, Patent law, Trademarks, Copy Rights and Commercializing Intellectual Property Rights.
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:

M.Com (CS)		
Course Code	Course	Reason
235CR2A1DB	Ethics Governance and Sustainability	To introduce 'Intellectual Property Rights' as an Elective Course.
235CO2A1CA	Human Resource Management	Human Resource Management helps students for understanding human roles in organization.

IDC Offered:

The Following IDC Course is available to our students

Course Code	Course	Department
24COU1IA	Business Economics	Department of Commerce

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

Resolution:

Resolved to approve the above modification and adopt the Scheme, Regulation and syllabus for students admitted in UG and PG for the academic year 2024-25.

Item 17.3: *To consider and approve the syllabi for III semester for the students admitted in UG and PG during the academic year 2023-2024.*

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

Changes Made:

B. Com (CS CA)		
Course Code	Course	Changes and Reason
235CR1A3CA	Company Law and Secretarial Practice– I	<ul style="list-style-type: none"> • MCA-21 (V3) in Unit-I. • Transposition and Dematerialization of shares in Unit – IV. • Guarantee in Unit – V. <p>Based on modification in MCA Portal and to understand the concepts. The above topics were included as per the suggestion by Industrial Expert CS.M. Karthick.</p>
235CR1ASSA	Basics of Commercial Forms - Practical	<ul style="list-style-type: none"> • MSME Schemes was included and Removed the Five-Year plan from the Program No. 6, as per the suggestion of Subject Expert Dr. S. Maheskumar.
M.Com (CS)		
235CR2A3CC	Corporate Funding and Listing in Stock Exchanges	<p>The following topic was suggested by University Nominee Dr. M. Anbukarasi.</p> <ul style="list-style-type: none"> • Innovators Growth Platforms in Unit-V <p>To acquire the knowledge on Innovators Growth Platforms, the topic was included in the syllabus.</p>

235CR2A3CD	Indirect Tax	<ul style="list-style-type: none"> • New Composition Scheme in Unit-II • E-Way bill in Unit-III <p>To acquire practical knowledge on the E-way bill and to understand the changes made in the composition scheme by the Tax Authority and the above topics were suggested by Dr. S. Maheskumar, Subject Expert and included in the syllabus.</p>
235CR2A3DB	Corporate Social Responsibility	<p>The following changes were carried out</p> <ul style="list-style-type: none"> • In Unit – I, CSR in Indian Legislation was included and removed Corporate Governance. • Driving forces of Corporate Social Responsibility was introduced as Unit – II and removed Corporate Governance Board and its Powers. • CSR Spending and Corpus Funding as Unit – III and Removed Corporate Social Responsibility. • Case Study: CSR Policy in Unit - IV • Case Study: Release of CSR reports in Unit - V. <p>To understand the concepts of CSR under Indian perspective, utilization of fund and CSR reports. The syllabus was revamped as per the recommendation of Industrial Expert CS.M. Karthick.</p>

New Courses Introduced:

B. Com (CS CA)		
Course Code	Course	Reason
235CR1ASSB	Corporate Forms - MCA 21	To enhance the skill and practical application knowledge in filing forms under MCA portal.
M.Com (CS)		
Course Code	Course	Reason
-	-	-

Courses Removed:

B. Com (CS CA)		
Course Code	Course	Reason
235CR1A3SB	Assertive Communication - Practical	To introduce Course 'Corporate Forms - MCA 21'.

M.Com (CS)-NIL		
Course Code	Course	Reason

IDC Offered:

Course Code	Course	Department
235CR1A3IA	Business law	Management Studies - B.B.A.(CA)
235CR1A3IB	Cyber law	Computer Science - B.Sc. (CS)

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

Resolution:

Resolved to approve the above modification and adopt the revised syllabus for students admitted in UG and PG for the academic year 2023-24.

Item 17.4: *To consider and approve the syllabi for V semester for the students admitted in UG during the academic year 2022-2023.*

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

Changes Made:

B. Com (CS CA)		
Course Code	Course	Changes and Reason
225CR1A5CA	Advanced Corporate Accounting	<ul style="list-style-type: none"> • Included Amalgamation, Absorption and Reconstruction in Unit – I and removed the Valuation of shares and Goodwill. • Included Inflation and Emerging Accounting Practices in Unit – II and moved the Holding and subsidiary companies to Unit III. • Removed Liquidation of Companies from Unit III. • Banking company Accounts, Preparation of Profit and Loss Account and Balance Sheet was included in Unit IV. • In Unit V, Insurance company Accounts, Types of Insurance, Revenue Accounts and Balance Sheet and Case Study was

		included. To equip the students with accounting procedure for amalgamation, absorption and reconstruction, Inflation and emerging changes in accounting practices the above topics were included in the Syllabus.
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Discipline Specific Elective Courses:

The following Discipline Specific Elective Courses are available to our students:

B. Com (CS CA)		
Course Code	Course	Department
225CM1A5DA	Financial Management	Department of Commerce CA
225CI1A5DA	E-Business Technology	Department of Commerce IT
225BA1A5DA	Service Marketing	Department of Commerce BA
225CO1A5DA	Human Resource Management	Department of Commerce

New Courses Introduced:

B. Com (CS CA)		
Course Code	Course	Reason
225CR1A5EP	Visual Basic Theory and Practical (Embedded)	Visual Basic - Theory and Practical Courses combined, to enhance the basic programming knowledge in Visual Basic.
225CR1A5SA	Mutual fund and Online Trading	To 'Mutual fund' and 'Online Trading' is Merged and offered as single course.

Courses Removed:

B. Com (CS CA)		
Course Code	Course	Reason
-	-	-

Value Added Courses (VACC):

The following Value-Added Courses are available to our students

Certificate Course Name	Department
Tally	Department of Commerce
Digital Marketing	Department of Commerce with Information Technology

GST Online course	Department of Commerce with Accounting and Taxation
Stock Trading Strategies	Department of Finance

GE Offered:

Course Code	Course	Department
225CR1A5GP	Fundamentals of Business Documents	To all Non - Commerce students.

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

Resolution:

Resolved to approve the above modification and adopt the revised syllabus for students admitted in UG for 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.*

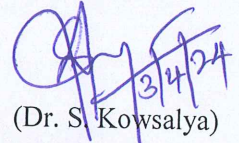
Discussed about the VACC course, Financial Statement Analysis, Business Analytics (using R Programming, Python and SAS) and Supply Chain Management offered by L & T.

Resolution:

Resolved to implement the suggestion for the next academic year 2024-25.

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.A.R. Kanagaraj.

Date: 03/04/2023

A handwritten signature in blue ink, appearing to be 'S. Kowsalya', with the date '3/4/24' written next to it.

(Dr. S. Kowsalya)

BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Colombatore – 641 048

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretary ship

Semester: I

Course Code/ Name: 24CRU1CP / SPREADSHEET MODELING FOR BUSINESS

DECISIONS - I

Unit	Existing	Changes
1	Program for creating Mark list if your class (minimum of 5 subjects) and including the following operations: Data entry, total, average, result and ranking by using arithmetic and logical function and sorting.	
2	Program for creating Final accounts (trading, profit & loss account and balance sheet) by using formula. Practice shortcut key in Excel.	
3	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 by using chart wizard.	Sharing the chart with Power Point/ MS Word dynamically.
4	Create a Statement of a bank customer's account showing simple and compound interest calculation for 10 different customers using mathematical & logical functions.	
5	Create a spread sheet using concatenate function.	
6	Create a program by using function to find out absolute cell reference.	
7	Create and Navigate the Time and data calculations.	
8	Program for creating with 3D formulas.	
9	Creating Excel templates, modifying a template, Custom Excel Templates, Default Templates, Editing your template, Resetting your template.	Creating custom or named functions in Google sheets to automate task.
10	Create a Password-protecting a worksheet.	Program to apply advanced formatting options such as conditional formatting and customized number formatting and handle work sheets.
11	Creating PDF Files.	Program to create Hyper linking data within sheet and work book.
12	Creating Custom View of your Worksheet.	Create a program to use sub totals and nested sub totals using formula.

PERCENTAGE OF SYLLABUS (Revision): 36.96%

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 235CR1A3CA/ COMPANY LAW AND SECRETARIAL PRACTICE - I

Unit	Existing	Changes
I	Introduction of Companies Act, 2013 Company – Definition – Characteristics – Kinds of Companies – Doctrine of lifting the Corporate Veil – Incorporation of a Company and LLP – Promotion of a Company - Company Secretary – Appointment, Legal position – Qualification – Duties and Liabilities of a Secretary – MCA-21.	MCA (V2&V3)
II	Memorandum of Association & Articles of Association Memorandum of Association - Forms – Contents – Procedures for Alteration Secretarial duties – Articles of Association – Forms and Contents - Procedures for Alteration - Constructive Notice - Doctrine of Indoor Management - Difference between Memorandum and Articles. Case Study: Doctrine of Indoor Management	
III	Prospectus Prospectus – Types - Contents – Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rule - Statement in Lieu of Prospectus – Legal formalities Secretarial duties with regard to Prospectus.	
IV	Share Capital Share Capital – Kinds of Capital – Alteration of Share Capital – Procedures – Issue and Allotment of Shares - Book building scheme - Share Certificate – Transfer and Transmission of shares – E - Forms - Secretarial Duties.	Transposition of shares. Dematerialization of shares
V	Borrowing Powers & E – Governance Borrowing Powers – Registration of Charges - Creation of Charges - Modification and Satisfaction of Charge - Loans - Deposits – Investments – E - Governance under Companies Act. Case Study: Borrowing Powers of the company	Investments and guarantee

PERCENTAGE OF SYLLABUS (Revision) : 09.61%

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: Corporate Secretaryship

Semester: III

Course Code/ Name: 235CR1ASSA/ BASICS OF COMMERCIAL FORMS- PRACTICAL

P.No	Existing	Changes
1	Filling up account opening forms	
2	Draft application for deposit of cash in savings a/c, DD application/Mobile banking/Net banking/Video banking with necessary information.	
3	Specimen of a bearer cheque, General crossing cheque and special crossing cheque, fill it.	
4	Show the types of loans granted by the Commercial Banks in the form of a chart.	
5	Types of banks (a) Private banks (b) Nationalized banks (c) Scheduled Banks (d) Cooperative banks (e) Special purpose banks (f) Foreign banks	
6	Explain the five-year plan and NITI Aayog	MSME Schemes
7	Various committee and their roles and responsibilities	
8	Central and State Government Schemes for public	
9	Investment schemes available in various institutions	
10	Top Ten leading corporate in the world /India and their CEO's (All details of the Company)	
11	Explain the concept of Financial Inclusion.	.
12	Merging of Banking Companies.	.
13	E-Banking Services	

PERCENTAGE OF SYLLABUS (Revision): 10.34%

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: Semester: 235CR1ASSB/ CORPORATE FORMS - MCA 21

1	One Person Company - Nominee Consent Form
2	Notice of situation or change of situation of registered Office
3	Conversion of public company into private company or private company into public company.
4	Notice to Registrar of any alteration of share capital.
5	Particulars of appointment of Directors and the key managerial personnel and the changes among them.
6	Application for allotment of Directors.
7	Application for surrender of Director identification number.
8	Application of KYC Of Directors.
9	Information to the registrar by company for appointment of Auditor.
10	Notice of resignation by the auditor.
11	Forms for filing report on Annual General Meeting.
12	Forms for filing annual return by a company.

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretaryship

Semester: V

Course Code/ Name: 225CR1A5CA/ ADVANCED CORPORATE ACCOUNTING

Unit	Existing	Changes
I	Valuation of Shares and Goodwill Definition of Goodwill — Need for valuing Goodwill — Methods of valuation of Goodwill — Introduction to valuation of shares — Need for valuation of shares — Methods of valuation of shares.	Amalgamation, Absorption and Reconstruction Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities – Methods of Accounting for Amalgamation - Reconstruction: Internal Reconstruction – Reduction of Share Capital - External Reconstruction (Excluding inter-company holdings). Case Study: Amalgamation and Absorption of Companies.
II	Holding and Subsidiary Companies Meaning and Definition of Holding company and Subsidiary company — Legal requirements relating to presentation of accounts — Consolidated financial statements — Preparation of Consolidated Balance sheet.	Inflation and Emerging Accounting Practices Inflation Accounting – Methods: Current Purchasing Power (CPP) – Current Cost Accounting (CCA) – Current Cost of Sales Adjustment (COSA) – Monetary Working Capital Adjustment (MWCA) – Gearing method – Hybrid Method. International Accounting Standards (IAS) 1, 2, 7, and 8. Introduction to IFRS.
III	Liquidation of Companies Meaning of Liquidation — Modes of Winding-up — Order of payment — Computation of Liquidator's remuneration — Liquidator's final statements of accounts.	Holding Company Accounts Holding Company Accounts - Consolidation of Balance Sheets with treatment of Minority Interest - Cost of Control - Goodwill or Capital Reserve - Unrealized Profit - Revaluation of Assets - Bonus Share and Treatment of Dividend - Including Inter Company Owings Case Study: Minority Interest
IV	Banking Company Accounts (New format) Introduction Business of Banking Companies — Preparation of profit and loss Account — Guidelines of RBI for profit and loss Account and Balance Sheet — Preparation of final accounts.	Banking Company Accounts Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet - Rebate on Bills Discounted.
V	Insurance Company Accounts (New Format) Preparation of Final Accounts of insurance companies — Accounts of life Insurance Business — Preparation of Final Accounts — Revenue account — Profit and Loss Account — Balance Sheet.	Insurance Company Accounts Insurance Company Accounts - Types of Insurance - General Insurance and Life Insurance - Revenue Account - Balance Sheet. Case Study: General Insurance Claims.

PERCENTAGE OF SYLLABUS (Revision) : 84.37%

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: Corporate Secretaryship

Semester: V

Course Code/ Name: 225CR1A5EP / VISUAL BASIC THEORY AND PRACTICAL

Unit	Content
I	Introduction to Visual Basic Importance of VB - Integrated development environment (IDE) - advantage of Visual Basic - characteristics and features of Visual Basic – Projects – user interface - objects oriented - visual development and event-driven programming. 1. Create a form and interact with the Mouse and keyboard using Visual Basic. 2. Create a program to get name and marks details of a student and find out the total marks and percentage of marks using Visual Basic
II	Visual Basic programming and tools An introduction to Visual Basic programming - Modules - Data Types -Variables- Operators - Data Type Conversion 3. Create an application with the data types, variants, and array using Visual Basic 4. Create a program to accept character for console and check the case of the character using Visual Basic
III	Designing user interface Control Structures: Control Statement - Control Loop-Visual Basic Functions- Procedures - Event Procedures – Arrays - Date and Time Functions. 5. Create a program to calculate the amount of interest earned to an investment. (Using the formula interest earned= (amount * years * interest) /100 using Visual Basic). 6. Create a Program to get the total value of a sales person and to calculate his sales Bonus using Visual Basic
IV	Controls Textbox - Combo box - Scroll bar and slider control operations - Generating timed events - Drawing with Visual Basic using graphics controls - Coordinate systems and graphic methods - Manipulating colors and pixels with Visual Basic – Working with Active X controls. 7. Create a program to build an arithmetical calculator using Visual Basic 8. Create a Program to get the pay details of an employee and to calculate the net pay and taxable amount using Visual Basic 9. Create a program to allow the user to enter the names of country in a text box, command buttons to display all the names in alphabetical order in the list box and to delete the countries from the list box using Visual Basic
V	Menus Creating a menu system - Creating and accessing pop-up menu - Modifying menus at runtime - Adding menu items at run-time - Data Access methods - Creating - Reading and writing text files - Data controls - Creating Queries – Report-generation. 10. Create a program to find the straight –line depreciation for an asset using financial functions using Visual Basic 11. Create a program to display a form, which has 3 menu items called line, circle and box. When clicking on each, display the appropriate output using Visual Basic 12. Create a program to store and retrieve the records from the database by using Data Control using Visual Basic

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

COURSE FOCUSES ON:



Skill Development.32



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: V

Course Code/ Name: 225CR1A5SA /MUTUAL FUND AND ONLINE TRADING

Unit	Content
I	Mutual Funds - Introduction and products Mutual Funds: Introduction – Structure in India – Benefits – SEBI (Mutual Funds Regulations) – NAV – Risk involved in mutual fund, Rights of mutual fund holder. Mutual fund products and features: Direct, Regular, Dividend and Growth plan -Equity fund – Open ended and Close ended funds - Index funds - Diversified large cap fund – Mid cap fund –Flexi cap fund - Sectoral funds - Other equity schemes - Lumpsum - Systematic Investment Plan. Case Study: Market Crash
II	ETFs and Debt funds Exchange Traded Funds: Introduction – Features – Types - Advantages and Disadvantages – Application of Exchange traded funds – Comparison of exchange traded funds with other mutual funds. Debt funds: Features – Types - Risk involved in debt funds – Listing – Settlement – Debt mutual fund schemes - Debt Fund Investments. Case Study: Debt Funds
III	Liquid fund Meaning - Features – Benefits - Risk and Returns - Floating rate scheme - Portfolio churning in liquid funds - Types: Overnight fund - Contra mutual fund - Hybrid mutual fund.
IV	Online Trading Online Trading: Meaning – Types - Advantages and Disadvantages – Stock option Online Trading: Workings - Features – FOREX Online Trading – Currency Online Trading - Forward Transactions - Participants and Market players. Case Study: Stock Market
V	Online Trading Platform and Market Watch Tips for successful Online Trading - Procedure for opening a DEMAT account - Market Watch: Primary Market products and Secondary Market products - Investor Education - Awareness - Market Pulse - Market Insights.

PERCENTAGE OF SYLLABUS (NEW COURSE): 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: Corporate Secretaryship

Semester: V

Course Code/ Name: 225CR1A5GP/ FUNDAMENTALS OF BUSINESS DOCUMENTS

1	Design an office layout and discuss the functions of various section of the office.
2	Prepare various format used in the office in day to day activity (Purchase requisition form, Purchase order, Office Circular)
3	Structure out the different official letter: Sales order letter, letter of acceptance, Complaint letter.
4	Fill out banking forms: Account opening forms, Pay – in – slip, Withdrawal Slip
5	Sketch out the different types of cheques with examples.
6	Draft a letter to bank manager requesting for Bank overdraft, Bank loan and for branch transfer.
7	Draft a Partnership trust deed, mortgage deed, lease deed.
8	Fill up the form for Registration of a company.
9	File the ITR form 1, ITR form 2, ITR form 3, ITR form 4
10	Fill out the application for Patent and Trademark of your products.

PERCENTAGE OF SYLLABUS (NEW COURSE): 100 %

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretary ship

Semester: I

Course Code/ Name: 24CRP1CP / FINANCIAL MODELING IN ADVANCED EXCEL

Unit	Existing	Changes
1	Calculation of the future value of a particular investment by Using Future Value (FV) function.	Program to apply what if analysis in Goal Seek, Scenario Analysis and Solver Tool
2	Using FVSCHEDULE function to calculate the future value with variable interest rate.	Open Source Tools for the Data Management - Google Sheet, Google Forms, Open Office.Org Writer, Open Office.Org Calc
3	Calculation of the present value of an investment using Present value (PV) function.	Calculation of the future value of a particular investment by Using Future Value (FV), function
4	Find out the Net Present Value of an investment by using NPV, XNPV function	
5	Calculation of periodical payment required to pay off of loan by Using PMT and PPMT function	
6	Using IRR and MIRR function to calculate the Internal Rate of Return of an Investment for investment decision.	
7	Find out the interest rate needed to pay off the loan in full for a given period of time by using RATE function	
8	Calculation of depreciation via a straight-line method using SLN function.	
9	Creating of table and using various mathematical and statistical functions.	Written down Value Method (VDB) function
10	Creation of different charts for various business transactions.	Creating, formatting and Adding New Calculated Field and consolidating
11	Creating Pivot Table for the given data.	and H Lookup functions for the database
12	Using V lookup functions for the database.	Working Between Multiple Active Work Books in Excel

PERCENTAGE OF SYLLABUS (Revision): 61.54%

Syllabus – New Course

Faculty: Commerce

Board: Corporate Secretaryship

Semester: I

Course Code/ Name: 24CRP1DB / INTELLECTUAL PROPERTY RIGHTS

Unit	Content
I	Introduction to IPR Concept of Property - Theories of Property - Intellectual property - Meaning, Relevance, Business Impact, Protection of Intellectual Property - Theories of IPR - Intellectual Property Rights as Human Right - Protection of IPR - IPR & WTO agreement - Determining Financial Value of Intellectual Property Rights - Intellectual Property Rights in the Cyber World. Case Study: IPR in Cyber world
II	Patent Law Introduction to Patent Law - Paris Convention - Berne convention - Concept of Patent, Product, Process Patents & Terminology - The Patents Act, 1970 - Patent Amendment Rules 2016 & 2017 - Patentable Subject Matter - Duration of Patents- Elements of Patentability- Novelty and Non-Obviousness - Procedure for Filing of Patent Application - Types of Applications - Procedure and Revocation. Case Study: Duration of Patents
III	Trademarks and Copyrights Introduction to Trademarks - Definition and concept of Trademarks - Kinds- Indian Trademarks Law - Non-Registrable Trademarks - Procedure for Registration. Copyrights - Introduction - Nature - Indian Copyright Law - The Copyright Act, 1957 - Copyright works - Author & Ownership - Rights Conferred by Copyright - Copyright pertaining to Software & Internet and other Digital media - Remedies. Case study: Author and Ownership
IV	Industrial Designs and Geographical Indications Concept of Design - Procedure for Registration of Designs - Classification of Designs - Provisions of Copyright in designs - Penalties. Geographical Indications - Introduction - Features - Definitions - Goods - Registration Procedures - People entitled for registration - Offences and Penalties. Case Study: Copy Right in Designs
V	Commercializing Intellectual Property Rights Competition and Confidentiality Issues, Antitrust Laws - Assignment of Intellectual Property Rights - Technology Transfer Agreements - Intellectual Property Issues in the Sale of Business - Legal Auditing of Intellectual Property - Due Diligence of Intellectual Property Rights in a Corporate Transaction - Management and Valuation of Intellectual Property. Case study: Assignment of Intellectual Property Rights

PERCENTAGE OF SYLLABUS (NEW COURSE): 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: Corporate Secretaryship

Semester: III

**Course Code/ Name: 235CR1A3CC/ CORPORATE FUNDING AND LISTING IN
STOCK EXCHANGES**

Unit	Existing	Changes
I	Indian Equity - Public Funding Securities and Exchange Board of India-Initial Public Offer (IPO) - Further Public Offer (FPO) - Preferential Allotment - Private Placement - Qualified Institutional Placement - Institutional Private Placement - Rights Issue - Fast Track Issue - Real Estate Investment Trust (REIT) - Infrastructure Investment Trust (InvIT) - Case studies relating to Initial Public Offer (IPO).	
II	Indian Equity - Private funding Venture Capital - Alternative Investment Fund - Angel Funds - Seed Funding - Private Equity-Indian equity – Non - Fund based - Bonus issue - Sweat Equity - ESOP. Case study: Venture Capital.	
III	Debt Funding – Indian Fund Based Debentures -Bonds - Masala Bonds - Bank Finance - Project Finance including machinery or equipment loan against property - Loan against shares - Working Capital Finance - Overdrafts - Cash Credits - Bill Discounting - Factoring etc. Islamic Banking- Indian Non-fund Based - Letter of Credit - Bank Guarantee - Stand by Letter of Credit. Case study: Debt Funding.	
IV	Foreign Funding - Instruments & Institutions External Commercial Borrowing (ECB) - American Depository Receipt (ADR)/ Global Depository Receipt (GDR) - Foreign Currency Convertible Bonds (FCCB) - Foreign Currency Exchangeable Bonds (FCEB) - International Finance Corporation (IFC) - Asian Development Bank (ADB) - International Monetary Fund (IMF). Case study: Foreign Instruments.	
V	Listing-Indian Stock Exchanges Securities and Exchange Board of India - Listing Obligations and Disclosure Requirements - Regulations 2015 -Equity Listing (SME, ITP, Main) - Debt Listing - Post listing disclosures. Case study: Listing Obligations and Disclosure Requirements	Innovators Growth Platforms

PERCENTAGE OF SYLLABUS (Revision) : 01.67%

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

Syllabus Revision

Faculty: Commerce

Board: Corporate Secretaryship

Semester: III

Course Code/ Name: 235CR1A3CD/ INDIRECT TAX

Unit	Existing	Changes
I	Introduction Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union and State Government) - Concept of VAT: Meaning - Variants and Methods - Major Defects in the structure of Indirect Taxes prior to GST - Rationale for GST - Structure of GST (SGST, CGST, UTGST & IGST) - GST Council. Case study: Powers of Union and State Government	
II	Registration under GST Persons liable to get registered, Compulsory Registration, Registration Procedure - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme - Zero rated supply - Exemption from GST - GST tax rate. Case study: Related to Threshold Limit	New Composition Scheme
III	SGST & CGST Act, 2017 Important Definitions – Levy of GST – Characteristic of Supply – Composite and Mixed Supply – Composition Levy Scheme – Time of supply – Value of supply – Place of Supply - Input Tax Credit – Input Tax Credit in case of Job Work – Tax Invoice, Credit Note and Debit. Case study: Input Tax Credit and Supply of Goods and Services.	E-way bill
IV	IGST Act, 2017 Important Definitions – Nature of supply: Inter- state supply, Intra State Supply – Place of Supply: Supply of Good, Supply of Service – Union Goods and Service Tax Act, 2017 – Introduction to GST (Compensation to States) Act, 2017. Case study: Nature and Place of Supply of Goods and Services.	
V	Customs Law Basic Concepts - Territorial Waters - High Seas - Types of Custom Duties, Valuation - Baggage Rules & Exemptions. Case study: Customs Law.	

PERCENTAGE OF SYLLABUS (Revision) : 03.45%

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: Corporate Secretaryship

Semester: III

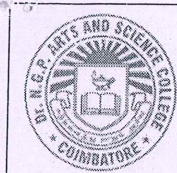
Course Code/ Name: 235CR1A3DB/ CORPORATE SOCIAL RESPONSIBILITY

Unit	Existing	Changes
I	Corporate Governance Relation between CSR and Corporate Governance— Concept, Structure, Process, and Origin—Scope and Present Scenario—Role of Institutional Investors in Corporate Governance—Structure and Development of Board—Role of Capital Marketing Governance; governance-rating future of governance—Innovation Practices—Case Studies.	CSR in Indian Legislation Scope - Definitions - Concept of CSR - CSR the Indian Scenario - Principles of CSR - CSR in Indian Legislation - Applicability Thresholds - CSR committee - Composition - Board's Responsibilities towards CSR - CSR Policy and Annual Action Plan - CSR Activities/ Projects / Programs - Issues and Views on CSR Activities in general - CSR Implementation - Identifying appropriate Implementing Agency
II	Corporate Governance Board and its Power Responsibility—Disqualification, Board Committee and their Functions—Regulatory Framework of Corporate Governance in India; SEBI Guidelines and Clause 49; Reforms in the company Act 2013 and Banks—Corporate Sustainability—Corporate Sustainability Development— Corporate Social Responsibility Report—Corporate Sustainability Report—Challenges in mainstream sustainability reporting.	Driving forces of Corporate Social Responsibility CSR under Companies Act 2013 - Rational argument of CSR - Economic argument for CSR - Strategies of CSR - Challenges and Implementation of CSR in Indian - Major code of CSR initiative in India - Barriers to Social Responsibility - Social Responsibility of Business - Driving forces of Corporate Social Responsibility. Case Study: Environmental Sustainability Challenges.
III	Corporate Social Responsibility Meaning—Definition—Scope of CSR—a rational argument of CSR—Economic argument for CSR— Strategies of CSR—Challenges and Implementation of CSR in Indian—Major code of CSR initiative in India— Barriers to Social Responsibility—Social Responsibility of Business—Driving forces of Corporate Social Responsibility.	CSR Spending and Corpus Funding Applicability of CSR provisions - On-going project - Unspent Amount - Excess Spending - Surplus arising out of CSR projects - Administrative Overheads - Creation of Capital Asset - Corpus Funding - CSR Monitoring - CFO Certification - Impact Assessment - General or Special Directions - Specimen Board Resolutions for CSR - Penal Provisions. Case Study: Unspent Amount
IV	CSR policy Factors influencing CSR policy - Managing CSR in an organization role of the human resource professional in CSR - Global Reorganization of CSR - ISO 14000 - SA8000 - AA1000 - Codes - Formulated by an Global compact - UNDP - Global Reporting Initiative.	Case Study: CSR Policy.
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: Release of CSR reports.

PERCENTAGE OF SYLLABUS (Revision) : 63.16%

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 checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



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ATTENDANCE OF THE SEVENTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

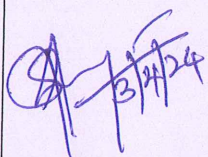
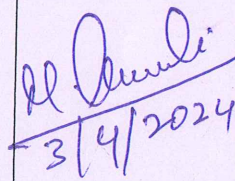
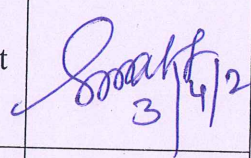
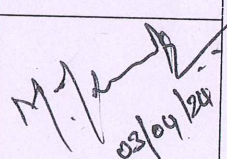
Name of the Board: Commerce with Corporate Secretaryship

Venue: C Block- Main Board Room

Date: 03/04/2023

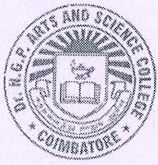
Time: 10.00 A.M.

The following members were present for the board of studies meeting

S. No.	NAME	DESIGNTION	SIGNATURE*
1	Dr.S.Kowsalya Head of the Department Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC,Coimbatore.	Chairman	
2	Dr.M.Anbukarasi Assistant Professor Department of Commerce Bharathiar University Coimbatore - 641 046. anbukarasi@buc.edu.in Ph:9442342585	VC nominee	
3	Dr.S.Maheskumar,Associate Professor, K.S.R College of Arts and Science (Autonomous), Tiruchengode.Email:smaheserode@gmail.com, Ph:9994888650	Subject Expert	
4	Dr.S.P.Mathiraj,Associate Professor, Department of Corporate Secretaryship,Alagappa University, Karaikudi-630003. Email:drmathiraj@gmail.com, Ph:+91 9442215552	Subject Expert	Absent
5	CS M. Karthick, Company Secretary, SPP & Co., 165/1, Krishnarayapuram Thotta Salaigal, Mayiladum Parai, Chettipalayam, Coimbatore - 641201, Email: karthickmanush@gmail.com, Mob.No.: +91-9789734355	Industrial Expert	
6	Ms.Vikhashini C.T, Risk & Financial Advisory, Associate Analyst, Deloitte, Hyderabad- 500081 Email: vikhashiniviksh@gmail.com, Mob.No.:91+ 80564-03298	Alumni	Absent

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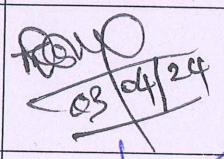
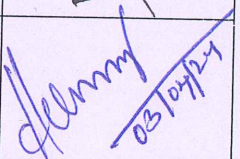
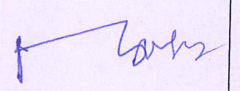
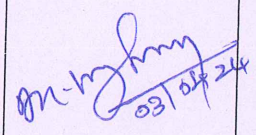
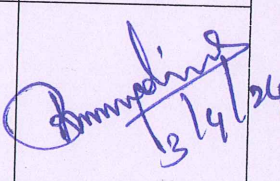
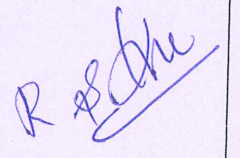
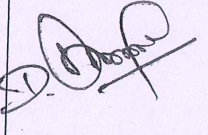


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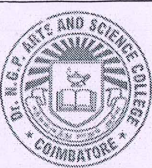
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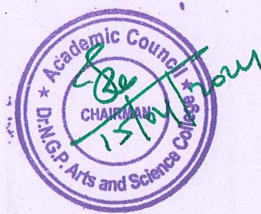
7	Ms.S.Swathi I M. Com CS Dr. N.G.P. Arts and Science College (Autonomous), Coimbatore	Students Representative	S. Swathi.
8	Ms.E.Monisha II. B. Com CS CA Dr. N.G.P. Arts and Science College (Autonomous), Coimbatore	Students Representative	E. Monisha.
9	Dr. N. Kuppuchamy Associate Professor & Head Department of Tamil, Dr. N.G.P. ASC Coimbatore	Co-opted Member	
10	Dr. A. Hazel Verbina Professor & Head (i/c) Department of English, Dr. N.G.P. ASC, Coimbatore	Co-opted Member	
11	Dr.R.Sowrirajan Assistant Professor & Head Department of Mathematics, Dr. N.G.P. ASC Coimbatore	Co-opted Member	
12	Dr.D.Parasakthi Professor & Head Department of Commerce, Dr. N.G.P. Arts and Science College (Autonomous) Coimbatore	Co-opted Member	Absent
13	Dr. A.R. Kanagaraj Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC Coimbatore	Internal Member	
14	Dr. S. Renugadevi Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC Coimbatore	Internal Member	
15	Dr. R. Senthilkumar Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC Coimbatore	Internal Member	
16	Dr. D. Senthilnathan Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	



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17	Dr. S. Jagatheeswari Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	<i>Absent</i>
18	Mr. R. Suresh Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	<i>[Signature]</i> 03/04/24
19	Dr. K. Mahendran Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	<i>[Signature]</i> K. Mahendran
20	Mrs. S. Archana Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	<i>[Signature]</i> 03/04/24
21	Dr. G. Ilakkia Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	<i>[Signature]</i> 2/4/24
22	Ms.V.Preethika Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	<i>[Signature]</i> 3/4/24
23	Ms.B.Sooripriya Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	<i>[Signature]</i>
24	Mrs.T.J .Krithika Assistant Professor Department of Commerce with Corporate Secretaryship Dr. N.G.P. ASC, Coimbatore	Internal Member	<i>[Signature]</i>

Date: 03/04/2024



[Signature]
(Dr.S.Kowsalya)

BoS Chairman/HoD
Department of Corporate Secretaryship
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

