

	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
		19th

Department of Commerce with Corporate Secretaryship

Board of Studies Meeting

The minutes of the 19th meeting of Board of Studies held on 28.06.2025 at 10.00 am at the D1-Block, Room No:307.

Members Present:

S. No	Name	Category
1	Dr. S. Kowsalya	Chairman
2	Dr. M. Lakshmanakumar, Alagappa University	University Nominee
3	Dr. N. Shanmugam, Government Arts College, Karur	Subject Expert
4	Dr. M. Vasan, National College	Subject Expert
5	CS. Ms. Lonika, Kiyansh Finance (P) Ltd, Bangalore.	Industrial Expert
6	Ms. M. Swetha, Naan Muthalvan, TSDC, Chennai.	Meritorious Alumni
7	Ms. P. Vishnupriya	Students Representative
8	Ms. K. Aswaitha	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. V. Pream Sudha	Co-opted Member
14	Dr. A.R. Kanagaraj	Member
15	Dr. S. Renugadevi	Member
16	Dr. S. Kamalaveni	Member
17	Dr. R. Senthil Kumar	Member
18	Dr. D. Senthilnathan	Member
19	Dr. S. Jagatheeswari	Member
20	Dr. R. Geetha	Member
21	Mr. R. Suresh	Member
22	Dr. K. Mahendran	Member
23	Dr. G. Ilakkia	Member
24	Mrs. T. J. Krithika	Member
25	Ms. V. Preethika	Member

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

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

1. CS. Ms.Lonika - Industrial Expert
2. Ms. M. Swetha - Alumni Member

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

Item 19.1: To review and approve the minutes of the 18th BoS meeting held on 07.11.2024.

The chairman of the Board presented the 18th minutes of the BoS meeting held on 07.11.2024 and requested the members to approve. After a brief discussion, the following resolution was passed.

Resolution:

Resolved to approve the minutes of the 18th Meeting of BoS held on 07.11.2024.

Item 19.2: To consider and approve the Syllabi for I semester for the students admitted in UG and PG during the academic year 2025-2026.

The Chairman presented the Syllabi for the I semester for the students admitted in UG and PG during the academic year 2025-2026. As per the requirement of the current scenario and stakeholder's feedback, to acquire application-oriented pedagogy in the curriculum, the course have been revamped. The details of changes made also presented as follows:

Changes Made:

B. Com (CS CA)		
Course Code	Course	Changes and Reason
25CRU1CP	Spreadsheet Modeling for Business Decisions	As per the course handling faculty suggestion, the following changes were implemented. • Program No. 6: Removed the Program, create a program by using function to find out absolute cell reference. The Program No. 8 for creating with 3D

		<p>formulas was moved to Program No. 6.</p> <ul style="list-style-type: none"> Program 7: Included to Create a program by applying functions associated with Mathematical Operation (IF, AND, OR) and statistical operations (COUNT, COUNT BLANK, COUNTIF, MEDIAN, CORRELATION, SMALL, MIN, MAX. Create and Navigate the Time and data calculations was removed. Program 8: Included the Program, apply functions associated with financial operations: Present Value, Future Value, Number of Periods, Rate, PMT (including IPMT and PPMT). Program 9: Removed the program. Creating Excel templates, modifying a template, Custom Excel Templates, Default Templates, editing your template, Resetting your template. Included to Create excel dash board by adding tables and Charts. Program 10: Included to Use V look up and H look up functions for the database Create a Password-protecting a worksheet was removed. Program 11: Removed, the program for Creating PDF Files. Included to Create Pivot table, modify and filter the data. Program 12: The program Creating Custom View of your Worksheet was removed. Included the program Calculation of Depreciation via a Straight-Line Method using SLN function & Written - down Value Method. Students will gain practical knowledge on data analysis by using Excel in Business Decisions to increase employability skill.
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M. Com (CS)		
25CRP1CP	Financial Modeling in Advanced Excel	• Program 07: The Program to Create excel dash board by adding tables and Charts was included. The Program to Find out the interest rate needed to pay off the loan in full for a given period of time by using RATE function was moved to Program No. 3.

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

Resolution:

Resolved to approve the above modification and adopt the syllabi for students admitted in UG and PG for the academic year 2025-26.

Item 19.3: To consider and approve the syllabi for III semesters for the students admitted in UG and PG during the academic year 2024-2025.

The Chairman presented the detailed syllabi for the III semester for the students admitted in UG and PG during the academic year 2024-2025.

IDC Offered:

Course Code	Course	Department
24CRU3IA	Business law	Management Studies - B.B.A.(CA)
24CRU3IB	Cyber law	Computer Science - B.Sc. (CS)

After discussion, the following resolution were passed.

Resolution:

Resolved to approve the above syllabi for students admitted in UG and PG for the academic year 2024-25.

Item 19.4: To consider and approve the syllabi for V semester for the students admitted in UG during the academic year 2023-2024.

The Chairman presented the scheme and syllabi for the V semester for the students admitted in UG 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
235CR1A5CA	Advanced Corporate Accounting	Subject Expert, Dr. N. Shanmugam, suggested to include AI in Claims Processing and Settlement in Unit V. Students will be able to understand the use of AI for Insurance Claim.
235CR1A5SA	Mutual Fund and Online Trading	Subject Expert Dr. M. Vasan, suggested to include Use of AI Bots for Automated Trading in Unit V. Students will acquire basic knowledge on Online Trading Platform and Market Watch.

Discipline Specific Elective Courses:

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

B. Com (CS CA)		
Course Code	Course	Department
235CM1A5DA	Financial Management	Department of Commerce with CA
235CI1A5DA	E-Business Technology	Department of Commerce with Information Technology
235CO1A5DA	Human Resource Management	Department of Commerce
235BA1A5DA	Service Marketing	Department of Commerce with Business Analytics

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

GE Offered:

Course Code	Course	Department
235CR1A5GP	Fundamentals of Business Documents	To all UG Programme. (other than Commerce)

Resolution:

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

Item 19.5: To consider and approve the courses offered by NPTEL that are equivalent to courses offered in our curriculum.

The board discussed the courses offered by NPTEL that are equivalent to the courses offered in our curriculum.

Resolution:

Resolved to approve the courses that are equivalent to courses offered by NPTEL in our curriculum.

Item 19.6: To consider and approve the Self study courses to earn extra credit for III semester for the students admitted in UG and PG during the academic year 2024-2025.

The Chairman presented the Self study courses to earn extra credit for III semester for the students admitted in UG and PG during the academic year 2024 -2025.

B. Com (CS CA)	
Course Code	Course Name
24CRUSSA	Fundamentals of Banking
24CRUSSB	Principles of Insurance

M.Com (CS)	
Course Code	Course Name
24CRPSSA	Marketing Communication
24CRPSSB	Organizational Design, Development and Change

Resolution:

Resolved to approve the Self study courses to earn extra credit for III semester for the students admitted in UG and PG during the academic year 2024-2025.

Item 19.7: 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 academic year 2025-2026.

Resolution:

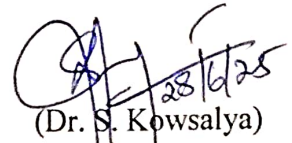
Resolved to approve the panel of examiners for question paper setting, question paper Scrutiny and conduct of Practical and evaluation of answer scripts for the odd semester of the academic year 2025-2026.

Item 19.8: To consider and approve any other item brought forward by the Chairman and the members of the board.

The Chairman brought forward the achievements of the students who have completed the Foundation and Executive Level in the Professional Courses.

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: 28/06/2025



(Dr. S. Kowsalya)

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

UG Syllabus Revision

Faculty: Commerce

Board: Commerce with Corporate Secretaryship

Semester: II

Course Code/ Name: 25CRU1CP / Spreadsheet Modeling for Business Decisions

Program	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	
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.	Create a program by applying functions associated with Mathematical Operation (IF, AND, OR) and statistical operations (COUNT, COUNT BLANK, COUNTIF, MEDIAN, CORRELATION, SMALL, MIN, MAX)
8	Program for creating with 3D formulas.	Apply functions associated with financial operations (Present Value, Future Value, Number of Periods, Rate, PMT including IPMT, PPMT)
9	Creating Excel templates, modifying a template, Custom Excel Templates, Default Templates, Editing your template, Resetting your template.	Create excel dash board by adding tables and Charts
10	Create a Password protecting a worksheet.	Use V look up and H look up functions for the database
11	Creating PDF Files.	Create Pivot table, modify and filter the data
12	Creating Custom View of your Worksheet.	Calculation of Depreciation via a Straight-Line Method using SLN function & Written - down Value Method

PERCENTAGE OF SYLLABUS (Revision): 50%

Syllabus Revision

Faculty: Commerce

Board: Commerce with Corporate Secretaryship

Semester: V

Course Code/ Name: 235CR1A5CA / ADVANCED CORPORATE ACCOUNTING

Unit	Existing	Changes
I	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: Reduction of Share Capital.	
II	Inflation Accounting – Current Purchasing Power (CPP) – Current Cost Accounting (CCA) – Current Cost of Sales Adjustment (COSA) – Monetary Working Capital Adjustment (MWCA) – Gearing method – Hybrid Method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.	
III	Holding Company Accounts - Consolidation of Balance Sheets with treatment of Minority Interest - Cost of Control - Goodwill or Capital Reserve – Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Share and Treatment of Dividend - Including Inter Company Holdings. Case Study: Minority Interest.	
IV	Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted.	
V	Insurance Company Accounts - Types of Insurance - General Insurance and Life Insurance - Revenue Account - Balance Sheet. Case Study: General Insurance Claims	AI in Claims Processing and Settlement.

PERCENTAGE OF SYLLABUS (Revision): 0.50%

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 Corporate Secretaryship

Semester: V

Course Code/ Name: 235CR1A5SA / MUTUAL FUND AND ONLINE TRADING

Unit	New Syllabus	
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.	Use of AI Bots for Automated Trading.

PERCENTAGE OF SYLLABUS (Revision) : 0.43 %

COURSE FOCUSES ON:



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

PG Syllabus Revision

Faculty: Commerce


Board: Commerce with Corporate Secretaryship

Semester: I

Course Code/ Name: 25CRP1CP / FINANCIAL MODELING IN ADVANCED EXCEL

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

PERCENTAGE OF SYLLABUS (Revision): 8.33%

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ATTENDANCE OF THE NINETEENTH BOARD OF STUDIES MEETING

Faculty: Commerce


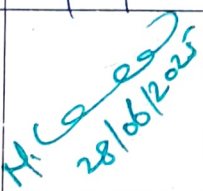


Name of the Board: Commerce Corporate Secretaryship with CA

Venue: D1 Block, Room No – D1 - 307

Date: 28/06/2025

Time: 10.00 A.M.

The following members were present for the board of studies meeting

S. No.	NAME	DESIGNATION	SIGNATURE
1	Dr.S.Kowsalya Head of the Department Department of Commerce Corporate Secretaryship with CA Dr. N.G.P. Arts and Science College, Coimbatore.	Chairman	
2	Dr. M. Lakshmanakumar Associate Professor Post Graduate and Research Department of Commerce Alagappa Government Arts College Karakkudi – 630 003	VC nominee	
3	Dr.N.Shanmugam Associate Professor & Head Department of Commerce Government Arts College (Autonomous) Karur -639 005	Subject Expert	
4	Dr.M.Vasan Assistant Professor Department of Commerce National College (Autonomous) Tiruchirappalli -620 001	Subject Expert	
5	Ms.Lonika Company Secretary Kiyansh Finance Private Limited Bangalore.	Industrial Expert	ABSENT
6	Ms. M. Swetha Programme Manager, Naan Muthalvan Tamilnadu Skill Development Corporation Chennai.	Alumni	ABSENT


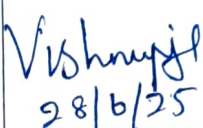

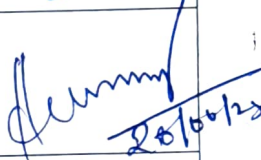




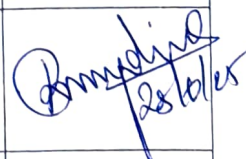



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7	Ms.K. Aswaitha III B.Com CSCA Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Students Representative	 28/06/25
8	Ms.P. Vishnupriya II M.Com Corporate Secretaryship Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Students Representative	 28/6/25
9	Dr. N. Kuppuchamy Associate Professor & Head Department of Tamil, Dr. N.G.P. Arts and Science College, Coimbatore	Co-opted Member	 28/6/25
10	Dr.A.Hazel Verbina Professor & Head (i/c) Department of English, Dr. N.G.P. Arts and Science College, Coimbatore	Co-opted Member	 28/6/25
11	Dr.R.Sowrirajan Assistant Professor & Head Department of Mathematics, Dr. N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	
12	Dr.D.Parasakthi Professor & Head Department of Commerce, Dr. N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	 28/6/25
13	Dr.V.Pream Sudha Professor & Head Department of Computer Science with Data Analytics, Dr. N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	 28/6/25
14	Dr. A.R. Kanagaraj Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	 28/6/25
15	Dr. S. Renugadevi Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	 28/6/25
16	Dr.S.Kamalaveni Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	 28/6/25
17	Dr. R. Senthilkumar Assistant Professor Department of Commerce with Corporate Secretaryship CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	




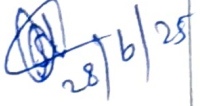




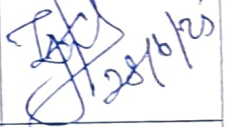
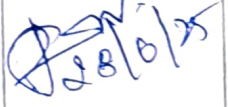


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18	Dr. D. Senthilnathan Assistant Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
19	Dr. S. Jagatheeswari Assistant Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
20	Dr. R. Geetha, Assistant Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
21	Mr. R. Suresh Assistant Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
22	Dr. K. Mahendran Assistant Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
23	Dr. G. Ilakkia Assistant Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
24	Mrs. T.J. Krithika Assistant Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	
25	Ms. V. Preethika Assistant Professor Department of Commerce Corporate Secretaryship with CA, Dr. N.G.P. Arts and Science College, Coimbatore.	Internal Member	

Date: 28/06/2025


(Dr. S. Kowsalya)

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

