



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

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

BoS

14th

MINUTES OF THE FOURTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Board: Commerce Finance

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

Name of the Body	Board of Studies
Department	Commerce Finance
Meeting No.	14
Date and Time	03.12.2022 @ 10.00 a.m.
Venue	Board Room: 01
Members Attended	The details are given in the ANNEXURE -I

Item	AGENDA
1.	Discussion on UG syllabi for Part III - Core Courses for Second semester 2022-23 Batch and onwards
2.	Discussion on Part I (Tamil/Hindi/French/Malayalam) offered by Language Department for 2022-23 Batch and onwards
3.	Discussion on Part II (English) offered by English Department for 2022-23 Batch and onwards
4.	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC-II Financial Technology) offered by Department of Artificial Intelligence and Machine Learning
5.	Discussion on Part IV (AECC): Basic Tamil/ Advanced Tamil/ Human Rights and Women's Rights for 2022-23 Batch and onwards
6.	Discussion on credit for Part V Extension Activity for 2022-23 Batch and onwards
7.	Discussion on Value Added Certificate Course (VACC)
8.	Any other matter

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MINUTES OF THE FOURTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Board: Commerce Finance

The Chairman of BoS welcomed all the Panel Members for the Meeting. The items listed in the Agenda were taken for Discussion.

The following are the Minutes of the Meeting:

Item - 01	Discussion on syllabi for Part III - Core Courses for Second semester UG - 2022-23 Batch and onwards
Discussion	<p>225BP1A2CA : Advanced Financial Accounting (New Course)</p> <ul style="list-style-type: none"> The unified syllabus approved by Board of Studies of Commerce in Business Processing Services was placed for endorsement. <p>225CR1A2CA : Business Law (New Course)</p> <ul style="list-style-type: none"> The unified syllabus approved by Board of Studies in Commerce with Corporate Secretaryship (CA) was placed for endorsement. <p>225FI1A2CA : Principles of Marketing</p> <ul style="list-style-type: none"> Dr. Raja Rajeswari and Dr. Maheswari, have suggested to include Recent trends in Marketing and Marketing Research respectively.
Resolution	The Board members approved the syllabi for the above courses
Item - 02	Discussion on Syllabi for Part I (Tamil/Hindi/Malayalam/French) offered by Language Department for 2022-23 Batch and onwards
Discussion	<p>221TL1A2TA:Part I:Tamil-II : Ara Ilakkiyam</p> <p>221TL1A2HA:Part I:Hindi-II: Modern Literature</p> <p>221TL1A2MA:Part I:Malayalam -II: Modern Literature</p> <p>221TL1A2FA:Part I:French-II: Grammar, Translation and Civilization</p> <ul style="list-style-type: none"> The unified syllabi approved by the Board of Studies in Language department were placed for endorsement.
Resolution	The Board members approved the Syllabi for the above courses.
Item - 03	Discussion on Part II (English) offered by English Department for 2022-23 Batch and onwards
Discussion	<p>221EL1A2EA: Part II: Professional English II</p> <ul style="list-style-type: none"> The unified syllabus approved by the Board of Studies in English was placed for endorsement.
Resolution	The Board unanimously approved the syllabus.

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Item - 04	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC-II) offered by Department of Artificial Intelligence and Machine Learning
Discussion	224AI1A2IA: Financial Technology <ul style="list-style-type: none">The unified syllabus approved by the Board of Studies in Artificial Intelligence and Machine Learning was placed for endorsement.
Resolution	The Board unanimously approved the IDC Syllabus.
Item - 05	Discussion on Part IV (AECC): Basic Tamil / Advanced Tamil / Human Rights and Women's Rights for 2022-23 Batch and onwards
Discussion	221TL1A2AA: Basic Tamil 221TL1A2AB: Advanced Tamil <ul style="list-style-type: none">The unified syllabi approved by the Board of Studies in Languages were placed for endorsement. 225CR1A2AA: Human Rights and Women's Rights <ul style="list-style-type: none">The unified syllabi approved by the Board of Studies in Commerce with Corporate Secretaryship (CA) were placed for endorsement.
Resolution	The Board unanimously approved the syllabi for the above courses.
Item - 06	Discussion on credits for Part V Extension Activity for 2022-23 Batch and onwards
Discussion	225FI1A2XA: Extension Activity - NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs <ul style="list-style-type: none">One credit to be awarded for participation in Extension Activities like NSS/NCC/ YRC/RRC/ Yoga/Sports/Clubs
Resolution	The Board members approved one credit for each Extension Activity.
Item - 07	Discussion on Value Added Certificate Course (VACC) for 2021-22 Batch and onwards
Discussion	Value Added Certificate Course: Business Practices <ul style="list-style-type: none">The unified syllabus approved by the Board of Studies in Commerce was placed for endorsement.
Resolution	The Board unanimously approved the Value Added Certificate Course.

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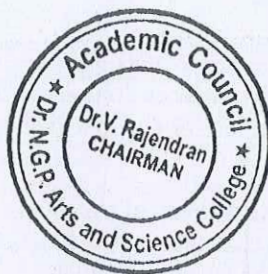
Item – 08	Any other matter
Discussion	• The board members discussed and suggested the Panel of Examiners.
Resolution	The Board recommended the external experts.

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

Date: 03/12/2022


(Dr. S. Arunpriya)

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





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Syllabus New Course

Faculty: Commerce

Board: Commerce Finance

Semester: II

Course Code/ Name: 225BP1A2CA/Advanced Financial Accounting

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

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

Case Study (Examined Internal only).

PERCENTAGE OF SYLLABUS (NEW): 100 %

COURSE FOCUSES ON:

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



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Syllabus New Course

Faculty: Commerce

Board: Commerce Finance

Semester: II

Course Code/ Name: 225CR1A2CA / Business Law

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

PERCENTAGE OF SYLLABUS (NEW): 100%

COURSE FOCUSES ON

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



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Syllabus Revision

Faculty: Commerce

Board: Commerce Finance

Semester: II

Course Code/ Name: 225FI1A2CA- Principles of Marketing

Unit	Existing	Changes
I	Meaning -Importance of marketing -Global Marketing— E- marketing – Telemarketing- Green Marketing- Marketing Ethics - Career Opportunities in Marketing. Skill Test: E-marketing and telemarketing	Introduction to Market - Meaning - definition- Classification of Markets - definition - Evolution - Features – Objectives – Benefits - Role - Modern Marketing Concept – Marketing Research (Case Study in Market Segmentation)
II	Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardization – Market Information. Skill Test: Collection of market information	Assembling -Grading
III	Meaning –Need for studying consumer behavior- Factors influencing consumer behavior-Consumer behavior theories - Market segmentation. Skill Test: Segmentation of specific product	Marketing Mix: Meaning- Product Mix – Product Planning and Development – Product Life Cycle - Branding - Labeling – Packaging (Case Study in Product Life Cycle)
IV	Meaning - Place mix- Promotion Mix-Importance of channels of distribution – Functions of middlemen – Importance of retailing– Advertisement. Skill Test: Develop advertising concept for a given product	Types - Consumer Decision Making - Buying Motives - Buying Process - Maslow's Theory of Classification of Basic Needs
V	Meaning – Objectives – Pricing strategy – Factors affecting pricing decision-Procedure for price determination-Kinds of pricing-Resale price. Skill Test: Fixing the price for the product	Recent trends in Marketing: - Digital Marketing - Objectives - Features – Types - Advantages and Disadvantages (Case Study in Digital Marketing)

PERCENTAGE OF SYLLABUS REVISED: 89 %

COURSE FOCUSES ON

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

Faculty: Commerce

Board: Commerce Finance

Semester: II

Course Code/ Name: 224AI1A2IA/Financial Technology

Unit	Content
I	Introduction to FinTech Overview of FinTech - The Economics of Financial Inclusion - Unbundling the Bank with FinTech - Use of FinTech -New Business Models and Principles - Types of FinTech- FinTech beyond Payments - New FinTech Banking Services - FinTech and Digital Finance – Decentralization.
II	Digital Currency Evolution of Digital Currency - e-Cash and Other Pioneer Crypto currencies – Bit coin - Benefits and Risks - Impact of the Digital Currency Revolution - Conditions for Future Success–Crypto currency and Crypto tokens.
III	Initial Crypto-Token Offering (ICO) Introduction to Initial Crypto-Token Offering (ICO) - History of ICOs – Working of ICOs - Characteristics of ICOs - Classification of ICOs–Uses of ICOs - Risks Associated with ICOs - State of ICO Regulation.
IV	Blockchain Introduction to Blockchain – Characteristics – Workflow -Token-based Blockchain Systems – Token-less Blockchain Systems –Cryptography -Applications - Enterprise Perspective of Blockchain- Developments in Blockchain - Shortcomings of Blockchain.
V	Inclusive FinTech Introduction - The LASIC Principles - Internet Finance in China – Alibaba – Alipay - Internet and mobile finance - P2P lending. Case Study: Paytm – Razorpay – PaisaBazaar – Opportunities and Challenges in FinTech.

PERCENTAGE OF SYLLABUS (NEW): 100%
COURSE FOCUSES ON

- | | | | |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Skill Development | <input checked="" type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovations |
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ATTENDANCE OF THE FOURTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

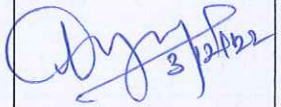
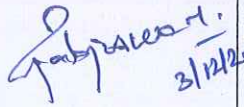

Board: Commerce Finance

Date: 03.12.2022

Time: 10.00.am.

Venue: Board Room - I

The following members were present for the meeting

S. No	Name	Designation	Signature
1.	Dr.S.Arunpriya Associate Professor & Head Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Chairman	
2.	Dr.M.Raja Rajeswari Assistant Professor Department of Commerce PSGR Krishnammal College for Women Coimbatore - 641 004.	VC Nominee	
3.	Dr.S.Yuvaraj Assitant Professor Department of Commerce Madras University Chennai - 600 005.	Subject Expert	ABSENT
4.	Dr. P. Maheshwari Assistant Professor Department of Commerce with CA Avinashilingam Institute of Home Science and Higher Education for Women, Campus – II, Pannimadai, Coimbatore – 641108.	Subject Expert	
5.	Mr.K.Annamalai Managing Director Annamalai Capital Services (P) Ltd 14, Arts College Road, Coimbatore – 641018.	Industry Expert	ABSENT
6.	R S Aadharsh Chief Executive Officer Aarudhraa Associate 159, Sullivan Street Gandhi Park, Coimbatore- 641001.	Alumni	ABSENT

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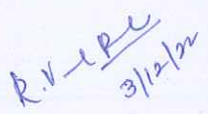

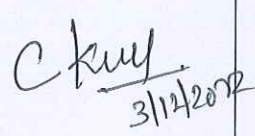
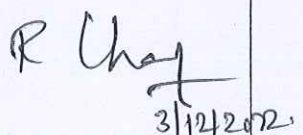
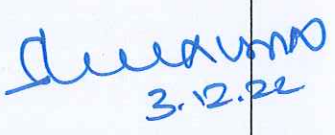
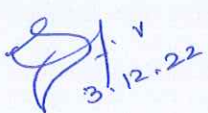


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7.	Mr. B.Sujith Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Student Representative	Sujith, B
8.	Dr.N.Kuppchamy Associate Professor & Head Department of Tamil Dr.N.G.P. Arts and Science College Coimbatore	Co-opted Member	
9.	Dr.R.Vithyaprabha Professor & Head Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Co-opted Member	
10.	Dr.M.Sangeetha Professor Department of Mathematics Dr.N.G.P. Arts and Science College Coimbatore	Co-opted Member	
11.	Dr.C.Kandasamy Associate Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Internal Member	
12.	Dr.R.Chandrasekaran Associate Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Internal Member	
13.	Dr.L.Senthil Kumar Associate Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Internal Member	
14.	Mrs.V.Sengani Assistant Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Internal Member	

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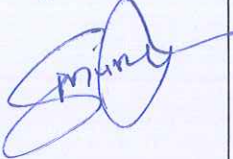


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15.	Mr.S.Vinothkumar Assistant Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Internal Member	
16.	Mr.S. Muruganatham Assistant Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore	Internal Member	

Date: 03/12/2022


(Dr.S.Arunpriya)

BoS Chairman/HoD
Department of Commerce (Finance)
Dr. N. G. P. Arts and Science College
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