

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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC A++ Grade (3rd Cycle- 3.64 CGPA)
Dr. N.G.P.-Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

BoS

16th

Board of Studies Meeting

Department of Commerce Finance

The minutes of the 16th meeting of Board of Studies held on 17.10.2023 at 10.00 am at the A1 – Block Seminar Hall: IV.

Members Present:

S. No.	Name	Category
1	Dr. S. Arunpriya	Chairman
2	Dr. M. Raja Rajeswari	University Nominee
3	Dr. S. Yuvaraj	Subject Expert
4	Dr. P. Maheshwari	Subject Expert
5	Mr. K. Annamalai	Industrial Expert
6	Mr. R S Aadharsh	Meritorious Alumni
7	Ms. M. Pushya Shree	Student Representative
8	Dr. N. Kuppuchami	Co-opted Member
9	Dr. R.Vithyaprabha	Co-opted Member
10	Dr. M. Sangeetha	Co-opted Member
11	Dr. C. Kandasamy	Member
12	Dr. R. Chandrasekaran	Member
13	Dr. V. Sengani	Member
14	Mr. S. Vinothkumar	Member

The HoD and Chairman of the department of Commerce Finance 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.

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

Item 16.1

To review and approve the minutes of the previous meeting held on **13.06.2023**.

The chairman of the Board presented the minutes of the previous meeting held on **13.06.2023** 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 13.06.2023.

Item 16.1(a): To consider and approve the syllabi for II semester for the students admitted during the academic year 2023-24.

The board recommended 2022-23 batch second semester syllabus to take forward for 2023-24 batch.

Resolution:

Resolved to approve the syllabus for the II semester for the students admitted from the academic year 2023-24 onwards.

Item 16.1(b): To consider and approve the changes, if any, in the syllabi for IV semester for the Students admitted during the academic year 2022-23.

The Chairman presented the detailed syllabus for the IV semester for the students admitted from the academic year 2022-23 onwards. The details of changes made also presented as follows:

New Courses Introduced:

B.Com. Finance		
Course	Code	Reason
Core: Financial Institution and Services	225FI1A4CA	To understand the Overview of Indian Financial System, Primary and Secondary market, Venture capital, Investment Banking and also Recent Developments in Financial Institutions.
Core: Banking Theory Law and Practice	225FI1A4CB	To provide the student an understanding of legal and regulatory aspects of banking. To help students assimilates knowledge of various digital products in Banking Sector and different Payment Systems in India.
Core: Business Taxation	225FI1A4CC	To provide students with fundamental knowledge of taxation concepts, compute the assessable value of transaction related to goods and services for levy and determination of duty liability
SEC – II Non- Lab Practical –I Entrepreneurial Skills	225FI1A4SP	To identify opportunities, make effective decisions, turn their startup ideas into reality, overcome challenges, and properly allocate resources to achieve goals and succeed in their business.

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

Resolution:

Resolved to approve the syllabus for the IV semester for the students admitted from the academic year 2022-23 onwards.

Item 16.2: To approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-24.

The Chairman presented the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-24.

Resolution:

Resolved to approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

Item 16.3: To consider and approve any other item brought forward by the Chairman and the members of the board.

Discussion on Value Added Certificate Course (VACC)

The Chairman presented the Value Added Course syllabus of Stock Trading Strategies offered to Faculty of Commerce.

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 the Department CDC member.

Date: 17.10.2023


(Dr. S. Arunpriya)

(BoS- Chairman)

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

Syllabus Revision

Faculty: Commerce

Programme: B.Com. Finance

Course Code/ Name: 225FI1A4CA / Financial Institution and Services

Board: Finance

Semester: IV

Unit	Content
I	Financial System in India: Functions of Financial system - Financial concepts. Financial assets- Financial intermediaries - Financial markets – Financial instruments – Revolution and Development of Financial system in India – Financial Markets and Economic Development.
II	Money Market: Money Market: Definition – Money Market Vs. Capital Market – Features, Types- Importance & Composition of Money Market – Call Money Market – Discount Market – Debt Market Instruments – Treasury Bill Market – Money Market instruments – Commercial papers – Limitations of Indian money market.
III	Capital Market: Capital Market: New Issue Market – Distinction between Primary Market and Secondary Market -Functions of New Issue Market – Methods of Floating New Issues – Guidelines for New issue market- Instruments of Issue – Financial Intermediaries in the New Issue Market. Secondary Market: Introduction – Functions of Stock Exchanges – Listing of Securities – Listing procedure -Types of stock brokers–Online Trading-BSE and NSE.
IV	Merchant Banking and Depositories: Merchant banking in India: Merchant Banking Services – Guidelines (SEBI) for Merchant bankers. Depository - Meaning - Objectives– Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL) – Custodial Services.
V	Mutual Fund, Venture Capital and Credit Rating Services: Mutual Funds: Classification of Mutual Funds –Advantages and Limitations of Mutual Funds – Guidelines for Mutual Funds – SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition – Venture capital Financing Vs. Conventional Financing – Characteristics of Venture capital – Stages of Venture Capital Financing. Credit Rating Services: Meaning-Advantages and Limitations of Credit Rating – Credit Rating Agencies in India.

PERCENTAGE OF SYLLABUS REVISED (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
<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

Programme: B.Com. Finance

Course Code/ Name: 225F11A4CB / Banking Theory Law and Practice

Board: Finance

Semester: IV

Unit	Content
I	<p>Banking</p> <p>Introduction to banking - Relationships between banker and customer - Functions of Banks – Types of Banks -Banking regulation Act 1949 – Banking system in India - Functions of RBI - Monetary Policy of RBI - Methods of credit control.</p> <p>Case Study on Banks improve customer satisfaction and loyalty</p>
II	<p>Commercial Banks</p> <p>Introduction - Classification-Banking System-Functions-Role of Banks in Economic Development.</p>
III	<p>Negotiable Instruments</p> <p>Introduction to Negotiable Instrument Act –Features- Classification- Special Parties -Types: Bill of Exchange, Promissory Note, Cheques: Salient Features, Proper Drawing of a Cheque- Material alteration- Material alteration and the Banker</p> <p>Case Study on material alteration</p>
IV	<p>Digital Banking</p> <p>Traditional Banking Vs E-Banking – Electronic Delivery Channels– Electronic Purse and Digital Cash – Dimensions - E-Banking Services -Mobile Banking - Electronic Mobile Wallet - Inter Bank Mobile Payment Service (IMPS) - Digital Currency - Fraud Detection and Security Measures in E-Banking-Demonetization and its Impact.</p>
V	<p>Management of Non-Performing Assets (NPAs)</p> <p>Introduction to Non-Performing Assets - Concept, Types - Factors Contributing to NPAs – Management of Non-Performing Assets – SARFAESI Act, 2002 -CIBIL - Assets Reconstruction Companies (ARC)- Insolvency and Bankruptcy Code (IBC)- Asset Quality Review (AQR)- Formation of the National Asset Reconstruction Company (NARCL)</p> <p>Case Study on Management of Non-Performing Assets.</p>

PERCENTAGE OF SYLLABUS REVISED (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
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
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Syllabus Revision

Faculty: Commerce

Programme: B.Com. Finance

Course Code/ Name: 225FI1A4CC / Business Taxation

Board: Finance

Semester: IV

Unit	Content
I	<p>Introduction to Business Taxation</p> <p>Tax system - Canons of taxation - Indian tax system – Features of business taxation- Comparisons of direct and indirect tax - tax evasion and avoidance.</p>
II	<p>Duties and drawback</p> <p>Customs duty – basic concepts; Territorial Waters - High Seas - Levy of Customs Duty – types – valuation – customs procedure - Baggage Rules- import and export procedure – powers of officers – levy and exemption – penalties and offences – Export promotion scheme, EOU – SEZ – Duty drawback.</p> <p>Case Study on Customs duty</p>
III	<p>An Overview of Goods & Services Tax (GST)</p> <p>Introduction of Goods and Services Tax in India– Kelkar Committee - Constitutional Amendment - Goods and Services Tax: concepts, meaning, significance, features and benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.</p> <p>Case Study on various Rates of GST in India.</p>
IV	<p>Goods and Services Tax Council</p> <p>Goods and Services Tax Council – Role and Functions of Goods and Services Tax Council – Goods and Services Tax Network – Functions - Services - E-Way bill – Importance of E-Way bill –E-Way bill for Exempted Goods.</p>
V	<p>Procedures under GST</p> <p>Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.</p> <p>Case Study on Tax Collected at Source</p>

PERCENTAGE OF SYLLABUS REVISED (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
<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

Programme: B.Com. Finance

Course Code/ Name: 225FI1A4SP / SEC-II Non- Lab Practical -I: Entrepreneurial Skills

Board: Finance

Semester: IV

E. No	Content
1	From your interview, list out various problems faced by entrepreneurs.
2	Create Vision, Mission and values for your company.
3	Discuss the various schemes by union government for entrepreneurial development.
4	Chart the various schemes by TN state government for entrepreneurial development.
5	Develop your own business website & Blog.
6	Select any product and prepare its cost sheet.
7	Develop your own business proposal with required information.
8	Visit industrial exhibition, Trade fairs and observe nitty-gritty of it.
9	List out various funding institutes supporting entrepreneur development.
10	Company products patent registration process.

PERCENTAGE OF SYLLABUS REVISED (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 SIXTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Board: Commerce Finance

Date: 17.10.2023

Time: 10.00.am.

Venue: Seminar Hall - IV

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	
4.	Dr. P. Maheshwari Assistant Professor and Head Department of Commerce with CA VLB Janakiammal College of Arts & Science Kovaipudur, Coimbatore 641042.	Subject Expert	
5.	Mr.K.Annamalai Managing Director Annamalai Capital Services (P) Ltd 14, Arts College Road, Coimbatore - 641018.	Industry Expert	
6.	R S Aadharsh Chief Executive Officer Aarudhraa Associate 159, Sullivan Street Gandhi Park, Coimbatore- 641001.	Alumni	

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7.	Ms. M. Pushya Shree Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Student Representative	<i>Pushya Shree</i> 17/10/23
8.	Dr.N.Kuppchamy Associate Professor & Head Department of Tamil Dr.N.G.P. Arts and Science College Coimbatore.	Co-opted Member	<i>Dr. N. Kuppchamy</i> 17/10/23
9.	Dr.R.Vithyaprabha Professor & Head Department of English Dr.N.G.P. Arts and Science College Coimbatore.	Co-opted Member	<i>Dr. R. Vithyaprabha</i> 17/10/23
10.	Dr.M.Sangeetha Professor Department of Mathematics Dr.N.G.P. Arts and Science College Coimbatore.	Co-opted Member	<i>Dr. M. Sangeetha</i> 17/10/23
11.	Dr.C.Kandasamy Associate Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Internal Member	<i>Dr. C. Kandasamy</i> 17/10/2023
12.	Dr.R.Chandrasekaran Associate Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Internal Member	<i>Dr. R. Chandrasekaran</i> 17/10/23
13.	Dr.V.Sengani Assistant Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Internal Member	<i>Dr. V. Sengani</i> 17.10.2023

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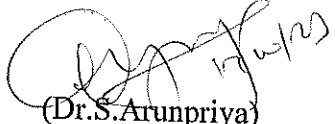
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14.	Mr.S.Vinothkumar Assistant Professor Department of Commerce Finance Dr.N.G.P. Arts and Science College Coimbatore.	Internal Member	
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Date: 17.10.2023


(Dr.S.Arunpriya)

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

