



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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu & Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641 048, Tamil Nadu, India.

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BoS

19th

BOARD OF STUDIES MEETING

DEPARTMENT OF COMMERCE WITH INFORMATION TECHNOLOGY

The minutes of the 19th meeting of Board of Studies held on 28.06.2025 at 10.00 am at D1 Block Room No. 409.

Members Present:

S.No	Name	Category
1	Mr. G. Sethuraman	BOS Chairman
2	Dr. E. Mythily	University Nominee
3	Dr. K. Balaji	Subject Expert
4	Mr. S. M. Kesavan	Alumini
5	Dr. N. Kuppuchamy	Co – opted Member
6	Dr. A. Hazel Verbina	Co – opted Member
7	Dr. R. Sowrirajan	Co – opted Member
8	Dr. S. Mohan	Co – opted Member
9	Dr. J. Lilly	Member
10	Dr. P. Kannan	Member
11	Dr. D. Suresh Kumar	Member
12	Dr. M. Jayanthi	Member
13	Dr. V. Sengani	Member
14	Mr. S. Muruganantham	Member
15	Dr. N. Deepa	Member
16	Dr. D. Malarvizhi	Member
17	Mrs. R. Anitha	Member
18	Ms. M. Varshini	Student Member

The HoD and Chairman of the department of B. Com IT welcomed and introduced all the members and appreciated them for their support, contribution for the development of academic standard and enrichment of the syllabus.

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

1. Dr. Durga Karthik – Subject Expert
2. CA B.A. Shankar – Industrial Expert

After brief discussion 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 previous meeting held on **08.11.2024**

The chairman of the Board presented the minutes of the previous meeting held on **08.11.2024** 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 08.11.2024.

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

The chairman presented the detailed scheme and Regulation for the students admitted from the academic year 2025-26 onwards and syllabus for the I semester. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes.

New Course Introduced:

Code	Course	Reason
25CIU1CP	Spreadsheet Applications	Previous courses Spreadsheet Applications I and II were merged and new syllabus framed.

After discussion the following resolution was passed.

Resolution:

Resolved to approve the syllabus for the I semester for the students admitted from the academic year 2025-26.

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

The chairman presented the detailed scheme and syllabus for the III semester for the students admitted from the academic year 2024-2025. The members deliberated in detail about

the modification required. After discussion it is unanimously decided to adopt the following changes.

New Courses Introduced:

Code	Course	Reason
24CIU3CA	Python Programming	To enrich the student's knowledge, the new course was introduced
24CIU3SP	Python Programming	To provide practical exposure to the students in Python Programming

After discussion the following resolution was passed.

Resolution:

Resolved to approve the syllabus for the III semester for the students admitted from the academic year 2024-25.

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

The Chairman presented the detailed syllabus for the V semester for the students admitted from the academic year 2023-2024. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes.

Changes made:

Code	Course	Reason
235CIA5CA	Management Accounting	Integration and Scope of AI is inevitable for Management Accounting

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

Resolution:

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

Item 19.5: To approve the panel of examiners for question paper setting and evaluation of answer scripts for the Odd semester of the academic year 2025-2026.

Panel of Examinations for QP setting, QP Scrutiny and conduct of practical and theory examinations are submitted to COE for Exam related work.

The Chairman presented the panel of examiners for question paper setting and evaluation of answer scripts for the odd semester of the academic year 2025-2026.

Resolution:

Resolved to approve the panel of examiners for question paper setting and evaluation of answer scripts for the Odd semester of the academic year 2025-2026.

Item 19.6: To consider and approve the Generic Elective course offered by the Department i.e., Digital Marketing

The board discussed the Generic Elective course i.e., Digital Marketing

Resolution:

Resolved to approve the Generic Elective course i.e., Digital Marketing

Item 19.7: To consider and approve the courses offered by Swayam NPTEL that are meant for extra credits

The board discussed the courses offered by Swayam NPTEL that are required to be completed by the students

S.No.	Name of the Course	Duration
1	AI in Accounting	8 weeks
2	AI in HRM	12 weeks

Resolution:

Resolved to approve the above courses that are meant for extra credits.

Item 19.8: To consider and approve the courses offered by Swayam NPTEL that are equivalent to courses offered in our curriculum.

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

S.No.	Name of the Course	Duration
1	Research Methodology	12 weeks

Resolution:

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

Item 19.9: To consider and approve the Students Skill Development Course (SSDC) offered by ICT Academy

The board discussed the SSDC course offered by ICT Academy i.e. Digital Marketing.

Resolution:

Resolved to approve the Digital Marketing course offered by ICT Academy as SSDC.

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 Mr. G. Sethuraman, Head and Chairman – Commerce with Information Technology.



BoS Chairman

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



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BoS

19th

Syllabus

Faculty: Commerce

Board: Commerce with Information Technology

Semester: I

Course Code/ Name: 25CIU1CP / Core Practical: Spreadsheet Applications

Ex. No.	List of Programmes
1	Identify and explain the use of cell references (relative, absolute, mixed) with a simple dataset
2	Create a student report sheet and explain the use of Average, Max, and Min and rank calculation.
3	Create a salary sheet with basic pay, HRA, DA, and deductions using formulas to calculate gross pay and net pay.
4	Logic Functions: Use IF, IFS, AND, OR, NOT.
5	Text Functions: using LEFT, RIGHT, MID, LEN, CONCATENATE, TEXTJOIN, TEXT to extract part.
6	Date and Time Functions: TODAY, NOW, DATE, DATEDIF, EDATE, NETWORKDAYS, AGE CALCULATION, POSITIVE OR NEGATIVE NUMBER.
7	Mathematical Functions: SUMIF, SUMIFS, COUNTIF, COUNTIFS, AVERAGEIF, NESTEDIF.
8	What-If Analysis: Create a Data Table to show EMI for different interest rates and Goal Seek by setting a target profit in a cost-profit formula, compare two budget scenarios using Scenario Manager.
9	Demonstrate HLOOKUP with a grade chart and student marks and working of VLOOKUP using a product price list.
10	Record a basic macro to format a range of cells and running macros, assigning macros to buttons.
11	Pivot Table: Adding Slicers tool in Pivot and Table, Basic and Advanced Value Field Setting.
12	Using Chart Wizard to create different types of charts (Line, Pie, and Bar) show company's sales, purchases, and profit have changed each year

PERCENTAGE OF SYLLABUS REVISED (NEW) : 100%

COURSE FOCUS ON:



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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BoS

19th

Syllabus

Faculty: Commerce

Board: Commerce with Information Technology

Semester: III

Course Code/ Name: 24CIU3CA/ Python Programming

Unit	Syllabus
1	Introduction to Python Introduction – Python Overview – Python getting started – Python Identifiers – Reserved keywords – Variables - Data types – Input and Output in Python - Python Typecasting - Operators – Statements and Expression - Python Comments.
2	Python Control Statements Introduction - if statement – if-else statement – nested if statements - Match -case statement – for loop – for each loop – While loop – break statement – continue statement.
3	Functions Introduction – Defining a Function - Types of Function – Calling a Python Function - Python Function Arguments – Python function with return value – Recursive Function. Case Study on Generating Bills
4	Strings and Lists Strings: Compound Data Types – Len Function – String Slices – String Traversal – Escape Characters – String Formatting Operator - String Formatting Functions. Lists: Values and Accessing Elements – Traversing a List – Deleting Elements from List – Built-in List Operators – Built- in List Methods. Case Study on Patient Records
5	Tuples and Dictionaries Tuples: Creating Tuples – Accessing Values in Tuples – Tuple Assignment – Tuple as Return value - Basic Tuple Operations – Built-in tuple Functions. Dictionaries: Creating a Dictionary – Accessing Values in a Dictionary – Updating Dictionary – Deleting Elements from Dictionary - Operations in Dictionary – Built-in Dictionary Methods

PERCENTAGE OF SYLLABUS REVISED (NEW): 100%

COURSE FOCUSES ON:



Skill Development



Entrepreneurial Development



Employability



Innovations



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Gender Sensitization



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BoS

19th

Syllabus

Faculty: Commerce

Board: Commerce with Information Technology

Semester: III

Course Code/ Name: 24CIU3SP / Core Practical: Python Programming

Ex. No.	List of Programmes
1	Programs to perform categories of operators
2	Programs to execute using typecasting
3	Programs to accomplish using Looping Statements
4	Programs to implement Switch case, Break and Continue Statements.
5	Programs to employ using function
6	Program to perform using recursive function
7	Programs to execute the Strings and String Operators
8	Programs to implement String Built-in Methods.
9	Programs to apply Lists functions and operation
10	Programs to interchange elements in a list
11	Programs to implement Tuple functions and operation
12	Programs to execute the Dictionaries functions and operation

PERCENTAGE OF SYLLABUS REVISED (NEW) : 100%

COURSE FOCUS ON:



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



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19th

Syllabus

Faculty: Commerce

Board: Commerce with Information Technology

Semester: V

Course Code/ Name: 235CI1A5CA / Management Accounting

Unit No.	List of Contents	Changes made
I	Introduction to Management Accounting: Management accounting – Meaning - Definition – Characteristics – Scope - Objectives - functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting - Tools and techniques of management accounting - Advantages and limitations - Integration of AI in Management Accounting - Scope for AI in Management Accounting	Integration of AI in Management Accounting and Scope for AI in Management Accounting are added
II	Ratio Analysis and Working Capital: Ratio Analysis – Meaning-Advantages - Limitations-Classification of ratios -Analysis of Liquidity, Solvency, Profitability. Analysis and interpretation of financial statement. Working Capital –Meaning – Definition – Determinants -Working capital requirements and its computation Case study on Ratio analysis	-
III	Fund flow statement – Meaning – Importance - Limitations – Preparation of schedule of changes in working capital - Calculation of funds from operation - Preparation of fund flow statement. Cash flow statement –Meaning – Importance – Difference between fund flow and cash flow analysis – Advantages – Limitations – Computations of cash from operations – Preparation of Cash flow statement.(Revised format AS3)	-
IV	Marginal costing & Break Even Analysis: Marginal costing – Meaning – Significance - Limitations -Break Even Analysis – Managerial applications - Absorption costing - difference between marginal costing and absorption costing. Key factors - Make or Buy - Pricing decision –Effect of changes in sales price. Case study on Break Even Analysis	-
V	Budgeting and Budgetary control: Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets –Master Budget- Material Budget - Purchase Budget- Sales Budget - Cash Budget - Flexible Budget- Theoretical concept of Zero Base Budgeting. Case study on Budgeting	-



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19th

PERCENTAGE OF SYLLABUS REVISED (NEW) : 0.5 %
COURSE FOCUS ON:

☒

Skill Development

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Entrepreneurial Development

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Employability

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Innovations

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Intellectual Property Rights

☐

Gender Sensitization

☐

Social Awareness/ Environment

☐

Constitutional Rights/ Human Values/ Ethics



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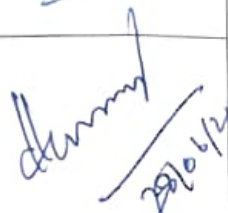

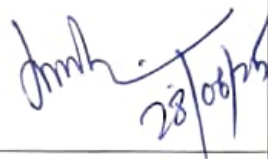




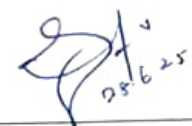
19th





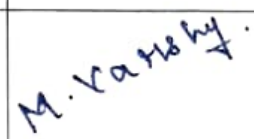
ATTENDANCE OF THE 19th BOARD OF STUDIES MEETING

Faculty : Commerce
Venue : D1 Block, Room No. 409
Date : 28.06.2025
Time : 10.00 am

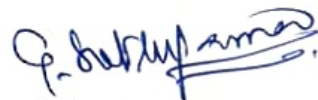
Board: Information Technology

S.No.	Category	Name	Designation & Address	Signature
1	Chairman	Mr. G. Sethuraman	Head i/c Assistant Professor Dept. of Commerce IT Dr. N.G.P. Arts and Science College Coimbatore – 641048	
2	VC – Nominee	Dr. E. Mythily	Associate Professor & Head Department of Commerce (Cost & Management Accounting), PSG College of Arts and Science, Coimbatore	
3	Subject Expert	Dr. K. Balaji	Chairperson Department of Commerce & Management Studies, Amrita Vishwa Vidyapeetham, Mysuru, Karnataka	
4	Subject Expert	Dr. Durga Karthik	Assistant Professor-III, Department of Computer Science, Srinivasa Ramanujan Centre, SASTRA Deemed University, Kumbakonam 612001	ABSGNT
5	Industry Expert	CA B. A. Shankar	Partner, V. Verma & Co, Salem	ABSGNT
6	Alumini Expert	Mr. S. M. Kesavan	Financial Associate & Ops Associate, Accenture Solutions Pvt. Ltd. (CDCS)	

			No.&, Divyasree Point, OMR service Road, Laxmi Nagar Extension, Sholinganallur, Chennai - 119	
7	Co-Opted Member	Dr. N. Kuppuchamy	Professor and Head Dept. of Tamil Dr. N.G.P. Arts and Science College, Coimbatore - 641048	
8	Co-Opted Member	Dr. A. Hazel Verbina	Professor and Head Dept. of English Dr. N.G.P. Arts and Science College, Coimbatore - 641048	
9	Co-Opted Member	Dr. R. Sowrirajan	Assistant Professor and Head Dept. of Mathematics Dr. N.G.P. Arts and Science College, Coimbatore - 641048	
10	Co-Opted Member	Dr. S. Mohan	Professor and Head Dept. of Management Studies Dr. N.G.P. Arts and Science College, Coimbatore - 641048	
11	Co-Opted Member	Dr. J. Lilly	Professor Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore - 641048	
12	Co-Opted Member	Dr. P. Kannan	Associate Professor Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore - 641048	
13	Co-Opted Member	Dr. D. Suresh Kumar	Associate Professor Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore - 641048	
14	Co-Opted Member	Dr. M. Jayanthi	Associate Professor Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore - 641048	
15	Co-Opted Member	Dr. V. Sengani	Assistant Professor Dept. of Commerce IT Dr. N.G.P. Arts and Science College,	

16	Co-Opted Member	Mr. S. Muruganantham	Coimbatore – 641048 Assistant Professor, Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore – 641048	
17	Co-Opted Member	Dr. N. Deepa	Associate Professor Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore – 641048	
18	Co-Opted Member	Dr. D. Malarvizhi	Assistant Professor Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore – 641048	
19	Co-Opted Member	Mrs. R. Anitha	Assistant Professor, Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore – 641048	
20	Student Representative	Ms. M. Varshini	Dept. of Commerce IT Dr. N.G.P. Arts and Science College, Coimbatore – 641048	

Date: 28.06.2025



(Mr. G. Sethuraman)

Chairman, BoS Commerce IT

BoS Chairman/HoD
Department of Commerce (IT)
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