



# 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<sup>rd</sup> 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

14<sup>th</sup>

## MINUTES OF THE FOURTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Board: Commerce with Professional Accounting

The Meeting of Board of Studies was held as given below:

Name of the Body	BoS
Department	Commerce with Professional Accounting
Meeting No.	14
Date and Time	01.12.2022, 10.00 a.m.
Venue	Commerce Lab
Members Attended	The details are given in the ANNEXURE -I

### AGENDA

1.	Discussion on UG syllabi for Part III - Core Courses for second semester 2022-23 Batch and onwards
2.	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC) offered by Mathematics department.
3.	Discussion on Part I (Tamil/Hindi/French/Malayalam) offered by Language department for 2022-23 Batch and onwards
4.	Discussion on Part II (English) offered by English department for 2022-23 Batch and onwards
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 credits for Second Semester PartV Extension Activity for 2022-23 Batch and onwards
7.	Discussion on Value Added Certificate Course for 2021- 22 Batch and onwards
8.	Any other matter





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## MINUTES OF THE FOURTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Board: Commerce with Professional Accounting

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:

<b>Item – 01</b>	<b>Discussion on UG syllabi for Part III - Core Courses for second semester 2022-23 Batch and onwards</b>
<b>Discussion</b>	<p><b>225PA1A2CA: Advanced Accounting – I (New Course)</b></p> <p>Dr.Prabhakar Rajkumar suggested the following changes to incorporate better accounting skills to meet the industrial requirements:</p> <ul style="list-style-type: none"><li>• Investment accounts is included in unit-IV</li><li>• Insurance claims is included in unit-V.</li></ul> <p><b>225CR1A2CA: Business Law (New Course)</b></p> <ul style="list-style-type: none"><li>• The unified syllabus approved by Board of Studies in Commerce with Corporate Secretaryship with CA department was placed for endorsement.</li></ul> <p><b>225PA1A2CP: Spreadsheet Modeling for Business Decisions-II (New Practical Course)</b></p> <ul style="list-style-type: none"><li>• A new practical course with programs from MS Excel was introduced to enhance the knowledge of different financial models and data analysis in the current scenario.</li><li>• Dr.Chidambaram suggested to use data representation and financial functions in MS Excel.</li></ul>
<b>Resolution</b>	The Board members approved the syllabi for the above courses.
<b>Item - 02</b>	<b>Discussion on Syllabus for Part III - Inter Disciplinary Course (IDC) offered by Mathematics department</b>
<b>Discussion</b>	<p><b>222MT1A2IA: Business Statistics</b></p> <ul style="list-style-type: none"><li>• The unified syllabus approved by the Board of Studies in Mathematics department was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board unanimously approved the IDC Syllabus.
<b>Item - 03</b>	<b>Discussion on Part I (Tamil/Hindi/French/Malayalam) offered by Language Department for 2022-23 Batch and onwards</b>

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<b>Discussion</b>	<b>221TL1A2TA: Tamil-II : Ara Ilakkiyam</b> <b>221TL1A2HA: Hindi-II: Modern Literature</b> <b>221TL1A2FA: French-II: Grammar, Translation and Civilization</b> <b>221TL1A2MA: Malayalam –II: Modern Literature</b> <ul style="list-style-type: none"><li>The unified syllabi approved by the Board of Studies in Language department were placed for endorsement.</li></ul>
<b>Resolution</b>	The Board members approved the Syllabi for the above courses.
<b>Item - 04</b>	<b>Discussion on Part II (English) offered by English department for 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>221EL1A2EA: Professional English - II</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in English department was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabus.
<b>Item - 05</b>	<b>Discussion on Part IV (AECC ) Basic Tamil/ Advanced Tamil/Human Rights and Women's Rights for 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>221TL1A2AA: Basic Tamil</b> <b>221TL1A2AB: Advanced Tamil</b> <ul style="list-style-type: none"><li>The unified syllabi approved by the Board of Studies in Language department were placed for endorsement.</li></ul> <b>225CR1A2AA: Human Rights and Women's Rights</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Commerce with Corporate Secretaryship with CA department was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabi of above courses.
<b>Item - 06</b>	<b>Discussion on credits for Part – V Extension Activity for 2022- 23 Batch and onwards</b>
<b>Discussion</b>	<b>225PA1A2XA:Extension Activity-NSS/NCC/YRC/RRC/Yoga/Sports/Clubs</b> One credit to be awarded for participation in YRC/RCC/NSS/ RRC/Yoga/ Sports/Clubs.
<b>Resolution</b>	The Board members approved one credit to each Extension Activity.
<b>Item – 07</b>	<b>Discussion on Value Added Certificate Course (VACC-Business Practices) for 2021- 22 Batch and onwards</b>
<b>Discussion</b>	<ul style="list-style-type: none"><li>The unified syllabus discussed by the Board of Studies in Commerce department was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board members accepted the syllabus.

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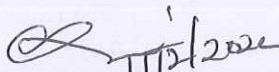
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Item – 08	Any other matter
Discussion	<ul style="list-style-type: none"><li>The board members discussed and suggested the Panel of Examiners.</li></ul>
Resolution	The Board recommended the external experts.

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

Date: 01/12/2022

  
(Dr.K.Vanaja)

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





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## Syllabus – New Course

Faculty: Commerce

Semester: II

Course Name: Advanced Accounting-I

Board: Commerce with Professional Accounting

Course Code: 225PA1A2CA

Unit	Content
I	<b>Hire Purchase System and Installment Purchase System</b> Hire Purchase System - Definition - Features - Accounting Treatment of Hire Purchase System - Calculation of Interest (5 Methods) - Default and Repossession – Types of repossession: Complete and Partial Repossession - Hire Purchase Trading Account - Debtors Method, Stock and Debtors Method - Installment Purchase system- Distinction between Hire Purchase system and Installment Purchase system - Accounting entries: In Buyers Books, In Vendors Books. Case Study on Hire Purchase System and Installment Purchase System
II	<b>Branch Accounting</b> Meaning – Objectives – Types of Branches – Branches not keeping full system of Accounting or Dependent Branches - Accounting in respect of Dependent Branches: Debtors system, Stock and Debtors system, Wholesale branch system, Final Accounts system - Branches keeping full system of Accounting or Independent branches. (Excluding foreign branches). Case Study on Branch Accounting
III	<b>Departmental Accounts</b> Departmental Accounting – Meaning – Need - Advantages – Distinction between Departmental Accounts and Branch Accounts – Methods and Techniques of Departmental Accounting: Apportionment of common expenses - Ascertaining cost of departmental purchases - Inter departmental transfers at cost price, Inter departmental transfers at selling price.
IV	<b>Investment Accounts</b> Investments – Meaning – Definition - Nature of Investments – Types of Securities – Purchase and Sale of Investments – Cum-interest and Ex-interest Quotations – Difference between Cum-interest and Ex-interest - Accounting treatment of Investments: Columnar Investment Accounts – Disclosure of AS13: Accounting for Investments.
V	<b>Insurance Claims</b> Insurance Claims - Introduction – Need – Types of Fire Insurance Policies – Loss of Stock Claims - Loss of Profits. Case Study on Insurance Claims

**Note 1:** Distribution of marks 80% Problem and 20% Theory.

**Note 2:** 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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Faculty Name: Commerce

Syllabus -New Course

Board: Commerce with Professional Accounting

Semester: II

Course Code/ Name: 225CR1A2CA / Business Law

Unit	Content
I	<b>Indian Contract Act, 1872:</b> 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.
II	<b>Free Consent and Performance of Contract:</b> Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of Object - Performance of contract - Discharge of contract - Various modes of discharge of contracts - Breach of contract - Types of breach - Remedies for breach of contract - Various types of damages - Specific Relief.
III	<b>Special Contracts:</b> 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 - Various methods of termination of agency.
IV	<b>Law Relating to Sale of Goods Act, 1930:</b> 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.
V	<b>Information Technology Act, 2000:</b> 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                                   |
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## Syllabus – New Practical Course

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: II

Course Code: 225PA1A2CP

Course Name: Spreadsheet Modeling for Business Decisions-II

S.No.	List of Exercises
1	Data representation by using filtering and sorting.
2	Calculation of depreciation by using financial functions.
3	Home Loan EMI Calculation.
4	Present Value (PV) Future Value (FV) Calculation.
5	Look up stock list data by using VLOOKUP and HLOOKUP functions.
6	Net Present Value (NPV) and Internal Rate of Return (IRR) Calculation.
7	Prepare Sales Report by using Power Functions (Count IF & Sum IF).
8	Prepare Financial Planning by using Excel Formulas.
9	Analyze Sales Report by using If combined with AND /OR Functions.
10	Create Financial Modelling by using Choose Functions.
11	Prepare Bank Loan Statement by using PMT and IPMT functions.
12	Prepare Financial Statement by using CONCATENATE Function.

**Note:** 10 out of 12 are mandatory  
Exercises from MS Excel

**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                        |
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## Syllabus -New Course

Faculty Name: Commerce

Board: Commerce with Professional Accounting

Semester: II

Course Code: 222MT1A2IA

Course Name: Business Statistics

Unit	Content
I	<b>Measures of Central Tendency</b> Introduction- arithmetic mean- median - mode - comparison of the mean, median and mode-geometric mean- harmonic mean.
II	<b>Measures of Dispersion</b> Introduction- importance - range - interquartile range - interfractile range - mean deviation- standard deviation- relative dispersion- co-efficient of variation.
III	<b>Probability</b> Introduction - Probability theory - basic terminologies - three types - axioms - conditions of statistical independence and dependence - Baye's theorem.
IV	<b>Correlation and Regression Analysis</b> Concept and importance - correlation and causation-types - graphic and algebraic methods coefficient of determination-rank correlation-some limitations -regression model-estimation using the regression line- method of least squares-alternative approach-regression co-efficient.
V	<b>Time Series Analysis and Forecasting</b> Introduction- components of a time series- trend- seasonal variation- cyclical variation- irregular variation - forecasting.

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

PERCENTAGE OF SYLLABUS (New) : 100%

COURSE FOCUSES ON:

- |                                     |                               |                          |   |
|-------------------------------------|-------------------------------|--------------------------|---|
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| <input checked="" type="checkbox"/> | Employability                 | <input type="checkbox"/> | Innovations                                 |
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14th

## ATTENDANCE OF FOURTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Name of Board: Commerce with Professional Accounting

Date : 01.12.2022

Time : 10.00 a.m.

Venue : D1- 101

The following members were present for the Meeting

S. No.	Name	Designation	Signature
1	Dr. K. Vanaja, Professor & Head, Department of Commerce with Professional Accounting, Dr.N.G.P. Arts and Science College, Coimbatore.	Chairman	
2	Dr.M.Anbukarasi, Assistant Professor, Bharathiar University, Coimbatore-641 046.	VC nominee	
3	Dr.N.Chidambaram, Associate Professor, Professional Studies, School of Commerce, Finance and Accountancy, Christ University, Bangalore Campus, Dharmaram College Post, Hosur Road, Bengaluru-560 029.	Subject Expert	
4	Dr.Prabhakar Rajkumar, Professor, Department of Commerce, Periyar University, Salem- 636 011, Tamil Nadu.	Subject Expert	
5	CA.N.V.Palanisamy, Chairman- ICAI Coimbatore Chapter, NVP & Co., Chartered Accountant, Coimbatore-641002.	Industrial Expert	




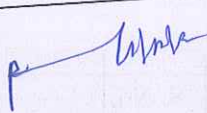
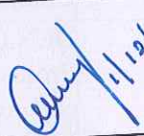
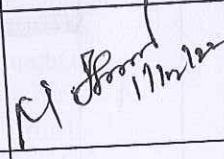



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6	Ms. M.Kiruba, Amazon Development Center, Tower A, SEZ, World Trade Center, Rajiv Gandhi Salai, Perungudi, Chennai, Tamil Nadu-600 096.	Alumni	Kiruba. M
7	Dr. N. Kuppuchamy Associate Professor & Head Department of Tamil, Dr.N.G.P. Arts and Science College, Coimbatore	Co-opted Member	 01/12/22
8	Dr.R.VithyaPrabha Professor & Head Department of English, Dr.N.G.P. Arts and Science College, Coimbatore	Co-opted Member	R.V-epc 11/12/22
9	Dr.R.Sowrirajan Assistant Professor & Head Department of Mathematics, Dr.N.G.P. Arts and Science College, Coimbatore	Co-opted Member	
10	Dr. M. Kalimuthu, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	M/Isdo 11/12/22
11	Dr. N. Ramya, Associate Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	N.P. 11/12/22
12	Dr. P.Dhanya, Associate Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	 11/12/22
13	Dr. D. Sivasakthi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	D. S. 11/12/22
14	Mr.P.Kanagaraj, Assistant Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	 11/12/22
15	Dr.R.Mayilsamy, Assistant Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	





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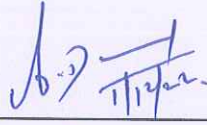


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16	Mr.A.David, Assistant Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
17	Dr.T.Priyadarshini, Assistant Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
18	Ms. M.Darshana Devi (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Student Representative	

Date: 01/12/2022

  
(Dr. K. Vanaja)

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