



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

17th

Department of Commerce with Professional Accounting

Board of Studies Meeting

The minutes of the 17th meeting of Board of Studies held on 05.04.2024 at 10.30 am at Commerce Lab.

Members Present:

S. No.	Name	Designation
1	Dr. K. Vanaja, Professor & Head, Department of Commerce (PA), 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
6	Dr.N.Kuppuchamy, Associate Professor & Head, Department of Tamil, Dr.N.G.P. Arts and Science College, Coimbatore.	Co-opted Member
7	Dr.A.Hazel Verbina, Professor & Head (i/c), Department of English, Dr.N.G.P. Arts and Science College, Coimbatore.	Co-opted Member
8	Dr.R.Sowrirajan, Professor & Head, Department of Mathematics, Dr.N.G.P. Arts and Science College, Coimbatore.	Co-opted Member
9	Dr. S.Suguna	Internal Member
10	Dr. M. Kalimuthu	Internal Member
11	Dr. N. Ramya	Internal Member
12	Dr. P.Dhanya	Internal Member

13	Dr. D. Sivasakthi	Internal Member
14	Dr.R.Mayilsamy	Internal Member
15	Mr.A.David	Internal Member
16	Ms.P.Maheswari	Internal Member
17	Ms.S.Banusree (UG),	Student Representative

The HoD and Chairman of the Department of **Commerce with Professional Accounting** **Dr.K.Vanaja** welcomed and introduced all the members and appreciated them for their continuous support and contribution for the development of academic standard and enrichment of the syllabus.

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

Ms. M.Kiruba - Alumni

Team Leader, Byju's, KCT Tech Park, Coimbatore-6410 035.

After brief discussion, the items of the agenda were taken one by one for discussion and the following resolutions were passed.

Item 17.1: *To review and approve the minutes of the previous meeting held on 16.10.2023.*

The Chairman of the Board presented the minutes of the previous meeting held on 16.10.2023 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 16.10.2023.

Item 17.2: *To review and approve the Scheme, Regulations and Syllabi for I semester for the students admitted in UG from the academic year 2024-2025.*

The Chairman presented the detailed Scheme, Regulation and Syllabi for I 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 as follows.

Changes Made:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
24PAU1CA	Financial Accounting	No Changes Recommended
24CIU1CA	Principles of Management	No Changes Recommended
24PAU1CP	Spreadsheet Modeling for	Dr.N.Chidambaram suggested to replace the

	-Lab Practical)	suggested to include FLNRB, NRE, NRO . Ex.No: 7- Education Loan - Dr.Prabhakar Rajkumar suggested to mention Vidyalakshmi Portal . Ex.No: 8- Mortgage Loan - CA.N.V.Palanisamy suggested to include PSB Loans in 59 Minutes .
--	-----------------	--

New Courses Introduced:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
NIL		

Courses Removed

Course Code	Course	Changes and Reasons
NIL		

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

Resolution:

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

Item 17.4: *To consider and approve the changes, if any, in the syllabi for V semester for the students admitted in UG from the academic year 2022-2023.*

The Chairman presented the syllabi for the V semester for the students admitted in UG from the academic year 2022-2023. The details of changes made also presented as follows.

Changes Made:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
225CR1A5CA	Advanced Corporate Accounting	No Changes Recommended
225AT1A5CA	Income Tax Law and Practice	No Changes Recommended

New Courses Introduced:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
225PA1A5CA	Banking Law and Practice	Unit-I: Dr.N.Chidambaram suggested to shift Small Finance Banks to Unit II. Unit-II: Dr.M.Anbukarasi suggested to include Micro Finance Institution . Unit-V: CA.N.V.Palanisamy suggested to include Digital Currency and UPI .
225PA1A5SP	Statistical Tools for Data Analysis	To analyze the statistical data in the research areas. Recommended by CA.N.V.Palanisamy – Industrial Expert.

	Business Decisions-I	following: Ex.No.:11- V-Lookup, H-Lookup instead of Create forms for the simple table Assets. Ex.No.:12- EMI Calculation instead of creation of report for the Product database.
24MTU1IA	Business Mathematics	Unit-V: CA.N.V.Palanisamy suggested to replace Differential Calculus and its applications in Business with Compound Interest and Annuities to help the students appearing for CA examination.

New Courses Introduced:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
NIL		

Courses Removed

Course Code	Course	Changes and Reasons
NIL		

IDC Offered

Course Code	Course	Department
24MTU1IA	Business Mathematics	Offered by Mathematics Department

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

Resolution:

Resolved to approve the Scheme, Regulation and Syllabus for I semester for the students admitted in UG from the academic year 2024-25.

Item 17.3: *To review and approve the changes, if any, in the syllabi for the III semester for the students admitted in UG from the academic year 2023-2024.*

The Chairman presented the detailed syllabi for the III semester for the students admitted in UG from the academic year 2023-2024. The details of changes made also presented as follows.

Changes Made:

B. Com. (PA)		
Course Code	Course	Changes and Reasons
235PA1A3CA	Advanced Accounting -II	No Changes Recommended
235PA1A3CB	Cost and Management Accounting	Unit-IV: Dr.M.Anbukarasi suggested to include Efficiency Ratio .
235BI1A3CB	Company Law	No Changes Recommended
235PA1A3SP	Banking Operations (Non	Ex.No: 3- NRI Account- Dr.N.Chidambaram

Courses Removed

Course Code	Course	Changes and Reasons
NIL		

GE Offered:

Course Code	Course	Department
225PA1A5GP	Commercial Practices (Non-Lab Practical)	To gain practical knowledge on banking and commercial transactions.

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

Resolution:

Resolved to approve the scheme and syllabus for the V semester for the students admitted in UG from the academic year 2022-23.

Item 17.5: *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 Theory examination.

Resolution:

Resolved to approve the panel of examiners for question paper setting, question paper Scrutiny and conduct of Practical and Theory examination to be submitted to CoE for exam related work.

Item 17.6: *To consider and approve any other item brought forward by the Chairman and the members of the board.*

Soft skill development courses are required to be included in the curriculum

Internship training to Auditors office can be extended to 45- 50 days.

Resolution:

Resolved to consider the recommendations in the forthcoming Academic Year.

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.A.David.

Date: 05.04.2024


(Dr.K.Vanaja)

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

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: I

Course Code / Name: 24PAU1CP / Spreadsheet Modeling for Business Decisions-I

Unit	Existing Exercises	Changes
1	Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.	
2	Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, New Rule, Find Duplicates, Shade Alternate Rows, and Compare Two Lists, Conflicting Rules, and Checklist.	
3	Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard	
4	Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical functions.	
5	Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, and Decline.	
6	Creating Pivot Table to analyses sales report.	
7	Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.	
8	Prepare a payroll for employee database of an organization with the following Details. Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.	
9	Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number	
10	Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.	
11	Create forms for the simple table ASSETS and	V-Lookup, H-Lookup
12	Create report for the PRODUCT database	EMI Calculation

PERCENTAGE OF SYLLABUS REVISED

: 5 %

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: III

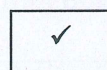
Course Code / Name: 235PA1A3CB / Cost and Management Accounting

Unit	Existing	Changes
I	Unit- I Cost and Management Concept Cost Accounting: Meaning, Definition- Scope –Differences between Cost and Financial Accounting - Elements of Cost - Preparation of Cost Sheet. Management Accounting: Meaning - Definition – Characteristics, Objectives, Distinction between management accounting and cost accounting.	
II	Unit- II Material and Labour costing Material: Levels of material Control - Techniques of inventory control - Purchasing of Materials – Requisition for stores– Methods of valuing material issue – LIFO – FIFO – Simple Average - Weighted Average. Labour: System of wage payment – Idle time – Control over idle time – Labour turnover – Methods of Remuneration and Incentive systems – Halsey Plan – Rowan Plan. Case study on Labour turnover	
III	Unit-III Overheads and Process costing Overhead: Classification of overheads – Allocation of overhead and Absorption of overhead. Process costing: Features of Process costing – Process losses, Wastage, Scrap, Normal process loss – Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production).	
IV	Unit-IV Ratio Analysis & Working Capital Ratio Analysis: Meaning- Classification of ratios -Analysis of Liquidity, Solvency, Profitability. Working Capital: Meaning– Determinants -Working capital requirements and its computation. Case study analysis on Working Capital	Efficiency Ratio
V	Unit- V Marginal costing and Budgetary control Marginal costing: Meaning –Break Even Analysis – Managerial applications. Budgeting and Budgetary control: Definition, Classification of Budgets –Material Budget - Purchase Budget-Production Budget-Sales Budget - Cash Budget - Flexible Budget. Case study on Budgeting	

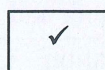
PERCENTAGE OF SYLLABUS REVISED

: 1 %

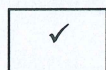
COURSE FOCUSES ON:



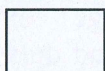
Skill Development



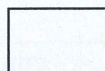
Entrepreneurial Development



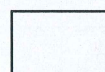
Employability



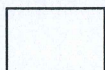
Innovations



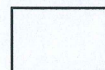
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: III

Course Code / Name: 235PA1A3SP / Banking Operations (Non-Lab Practical)

S.No	Name of practices	Documents to be collected and filed	Presentation
1	Bank Account opening & transactions	Account opening form for Savings Bank Account, Pay in slip, Withdrawal form, Demand Draft Challan & Cheque.	Write down the details and procedure for application form for Savings Bank Account and Current Account, other forms/ Challans.
2	Application for Availing locker Facility	Availing locker Facility application form collected from the bank and duly filled.	Write down the details and procedure for Availing locker Facility application form.
3	NRI Account, FLNRB, NRE & NRO	NRI Account application form collected from the bank and duly filled.	Write down the details and procedure for NRI Account application form.
4	Credit Card	Credit card application form collected from the bank and duly filled.	Write down the details and procedure for credit card application form.
5	Cash Credit	Cash credit application form collected from the bank and duly filled.	Write down the details and procedure for cash credit application form.
6	Over Draft	Over draft Application form collected from the bank and duly filled.	Write down the details and procedure for Over draft application form.
7	Education Loan- Vidyalakshmi Portal	Application form for education Loan Collected from bank and duly filled.	Write down the details and procedure for Education Loan application form.
8	Mortgage Loan- PSB Loans in 59 Minutes	Application form for mortgage collected from bank and duly filled.	Write down the details and procedure for Mortgage loan
9	Internet Banking and Mobile Banking	Internet banking and mobile banking application form collected from the	Write down the details and procedure for internet and mobile banking application form.

		bank and duly filled.	
10	RTGS – NEFT	RTGS & NEFT application form collected from the bank and duly filled.	Write down the details for RTGS & NEFT application form and file the filled form
11	Foreign Travel Card	Foreign Travel Card application form collected from the bank and duly filled.	Write down the details and procedure for Foreign Travel Card application form.
12	Account Closure Request Form	Account Closure Request form collected from the bank and duly filled.	Write down the details and procedure for Account Closure Request form.
13	Form 15 G/H	Self declaration form for not deducting TDS	Write down the details and procedure for by an individual submitted to the Bank requesting not to deduct TDS on Interest Income.
14	PM Insurance Schemes	Pradhan Mantri Suraksha Bima Yojana	Write down the details and procedure for application form.

PERCENTAGE OF SYLLABUS REVISED

: 4 %

Syllabus New Course

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: V

Course Code / Name: 225PA1A5CA / Banking Law and Practice

Unit	Contents
I	Unit- Introduction History of Banking - Indian Banking System - Components - Phases of development - Banking Structure in India - Classification of Banks - Universal Banking - Commercial Banks - Central Banking - Role of RBI - Functions of RBI- Role of Banks in Economic Development.
II	Unit-II Commercial Banks Commercial Banks – Functions – Accepting Deposits – Lending of Funds - SBI and its subsidiaries - Payment Banks - India Post Payment Banks (IPPB) - Lending Policies of Commercial Banks - Role of Non - Banking Financial Corporations(NBFC) -CIBIL - Customer Grievances Redressal and Banking ombudsman Scheme 2021- Small Finance Banks - MFI. Case Study on Banking ombudsman
III	Unit- III Banking and Customer Relationships Banker - Customer - General and Special relationship between Banker and Customer - Minor - Lunatic - Partnership Firm - Joint Stock company - Non - Trading Institutions - Opening of Accounts - Re-KYC - Passbook -Types of Accounts - Cheques and its types of Crossing - Endorsements. Case study on Cheques
IV	Unit- IV NABARD, RRB and MFI National Bank for agricultural & Rural Development (NABARD) - Objectives - Features - Functions - Co - operative Banks - Regional Rural Banks (RRB) - Contributions to social and rural development.
V	Unit- V- Banking Technologies E - Banking - Digital Banking system - Electronic Fund Transfer - UPI- NEFT, RTGS, IMPS - ATM cards, Debit and Credit Cards - PIN - Cardless Banking - Role of Block Chain, Internet of Things(IoT), Robotic Process Automation(RPA) and Artificial Intelligence in Banking Sector - Challenges of Digital Banking System. Case study on Internet Frauds

**PERCENTAGE OF SYLLABUS REVISED
COURSE FOCUSES ON:**

: 100 %

☒	Skill Development	☒	Entrepreneurial Development
☒	Employability	☒	Innovations
☐	Intellectual Property Rights	☐	Gender Sensitization
☒	Social Awareness/ Environment	☐	Constitutional Rights/ Human Values/ Ethics

Syllabus New Course

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: V

Course Code / Name: 225PA1A5SP / STATISTICAL TOOLS FOR DATA ANALYSIS

Unit	Contents
1	Create questionnaire and data entry in Google form
2	Opening an existing data file, Importing and Exporting the data, Entering Data, Defining variables, Saving data
3	Sorting, Splitting, Transforming and viewing data set
4	Performing Frequency, Descriptive statistics and crosstabs using data set
5	Describing the data in various graphical forms like line chart, pie chart, bar chart, histogram, box plot, scatter diagram
6	Likert Scale Analysis
7	Performing Rank Analysis
8	Performing Chi- Square Test
9	Performing Correlation Analysis
10	Performing Regression Analysis
11	Performing One Way ANOVA and Two Way ANOVA
12	Performing t-Test (One Sample, Paired Sample and Independent Sample Test)

PERCENTAGE OF SYLLABUS REVISED

: 100%

COURSE FOCUSES ON:

☒

Skill Development

☐

Entrepreneurial Development

☐

Employability

☒

Innovations

☐

Intellectual Property Rights

☐

Gender Sensitization

☐

Social Awareness/ Environment

☐

Constitutional Rights/ Human Values/ Ethics

Syllabus – New Course

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: V

Course Code / Name 225PA1A5GP / COMMERCIAL PRACTICES (NON-LAB PRACTICAL)

S.No.	Name of practices	Documents to be collected and filed	Presentation
1	Bank Account opening	Account opening form for Savings Bank Account.	File the filled application form for Savings Bank Account
2	Banking transactions	Pay in slip, Withdrawal form, Demand Draft Challan & Cheque.	File the filled forms and Challan.
3	RTGS- NEFT	RTGS- NEFT application form collected from bank and duly filled.	Write down the details for NEFT- RTGS application form and file the filled form.
4	Education Loan Application	Application form for Education Loan collected from the bank and duly filled.	Write down the details and procedure for Education Loan.
5	Permanent Account Number	Application form for PAN collected from the PAN portal	Fill the PAN application form with proof of identity and address.
6	Passport	Application form for Passport collected from online portal.	Fill the passport application form with proof of identity and address.
7	Form 15 G/H	Self declaration form for not deducting TDS	Write down the details and procedure for by an individual submitted to the Bank requesting not to deduct TDS on Interest Income.

PERCENTAGE OF SYLLABUS REVISED

: 100%

	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 17th
---	--	---

ATTENDANCE OF SEVENTEENTH BOARD OF STUDIES MEETING

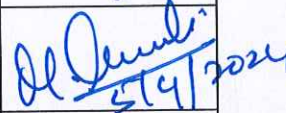
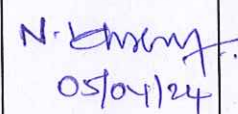
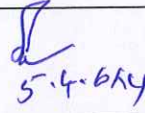
Faculty: Commerce **Name of Board: Commerce with Professional Accounting**

Date : 05.04.2024

Time : 10.30 a.m.

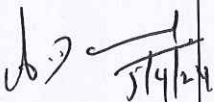
Venue : Commerce Lab (D1-101)

The following members were present for the Meeting

S. No.	Name	Designation	Signature
1	Dr. K. Vanaja, Professor & Head, Department of Commerce (PA), 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	
6	Ms. M.Kiruba, Team Leader, Byju's, KCT Tech Park, Coimbatore-6410 035.	Alumni	ABSENT
7	Dr.N.Kuppuchamy, Associate Professor & Head, Department of Tamil, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	
8	Dr.A.Hazel Verbina, Professor & Head (i/c), Department of English, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	
9	Dr.R.Sowrirajan, Professor & Head, Department of Mathematics, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	



	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 17th
---	--	---

10	Dr. S.Suguna, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
11	Dr. M. Kalimuthu, Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
12	Dr. N. Ramya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
13	Dr. P.Dhanya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
14	Dr. D. Sivasakthi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
15	Dr.R.Mayilsamy, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
16	Mr.A.David, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Internal Member	
17	Ms.P.Maheswari, Assistant Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	
18	Ms.S.Banusree (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Student Representative	

Date: 05/04/2024


 (Dr. K. Vanaja)



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



Dr. NGPASC
COIMBATORE | INDIA