

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

Board of Studies Meeting

Department of Commerce with Professional Accounting

The minutes of the 16th meeting of Board of Studies held on 16.10.2023 at 10.00 am at Commerce Lab.

Members Present:

S.No	Name	Category
1	Dr. K. Vanaja	Chairman
2	Dr.M.Anbukarasi	University Nominee
3	Dr.N.Chidambaram	Subject Expert
4	Ms. M.Kiruba	Meritorious Alumni
5	Dr. S.Suguna	Member
6	Dr. M. Kalimuthu	Member
7	Dr. N. Ramya	Member
8	Dr. P.Dhanya	Member
9	Dr. D. Sivasakthi	Member
10	Dr.R.Mayilsamy	Member
11	Mr.A.David	Member

The HoD and Chairman of the department of Commerce with Professional Accounting 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.

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

1. Dr.Prabhakar Rajkumar- Subject Expert
2. CA.N.V.Palanisamy - Industrial Expert

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 08.06.2023.

The chairman of the Board presented the minutes of the previous meeting held on 08.06.2023 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 08.06.2023.

Item 16.1(a): To consider and approve the syllabi for II semester for B.Com. (PA) students admitted during the academic year 2023-2024.

The chairman presented the detailed scheme and syllabus for the II semester for B.Com. (PA) students admitted from the academic year 2023-2024 onwards. The details of changes made also presented as follows.

Changes Made:

Course	Code	Reason
NIL		

New Courses Introduced:

Course	Code	Reason
NIL		

Courses Removed

Course	Code	Reason
NIL		

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

Resolution:

Resolved to approve the syllabus for the II semester for B.Com. (PA) 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 B.Com. (PA) students admitted during the academic year 2022-2023.

The Chairman presented the detailed syllabus for the IV semester for B.Com. (PA) students admitted from the academic year 2022-2023 onwards. The details of changes made also presented as follows.

Changes Made:

Course	Code	Reason
Corporate Accounting	225PA1A4CA	The following topics are included, <ul style="list-style-type: none"> • Unit-I: Issue of Bonus shares. • Unit-II: Profit prior to incorporation. • Unit-V: Liquidator's Final Statement of Account.
Secretarial Correspondence (Non-Lab Practical)	225PA1A4SP	<ul style="list-style-type: none"> • ISR – I form • SH-13 • MSME-Udyam Registration

New Courses Introduced:

Course	Code	Reason
Financial Reporting	225PA1A4CB	To understand the Concept of financial reporting and accounting standards and upcoming trends in E-commerce.

Courses Removed:

Course	Code	Reason
NIL		

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

Resolution:

Resolved to approve the syllabus for the IV semester for B.Com. (PA) 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 2023-2024.

The Chairman presented the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

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.

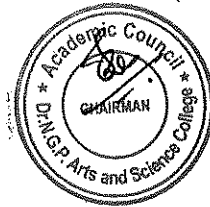
No other item was brought forward.

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 Dr.R.Mayilsamy.

Date: 16/10/2023


(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: IV

Course Code/ Name: 225PA1A4CA: Corporate Accounting

Unit	Existing	Changes
I	Unit-I Issue of Shares Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Right Issue - Underwriting. Case study on Underwriting	Issue of Bonus shares
II	Unit-II Redemption of Preference Shares and Debenture Redemption of Preference Shares : Provisions of the companies Act - Debentures - Issue - Treatment of different items relating to debenture in final accounts - Redemption - Methods of redemption of Debenture - Sinking Fund Method - Insurance Policy method.	Profit Prior to Incorporation.
III	Unit-III Final Accounts of Companies Final Accounts of Companies: Trading Account - Profit and Loss Account - Profit and Loss Appropriation Accounts - Balance sheet - Managerial Remuneration - Remuneration payable to different categories of managerial personnel - Calculation of Managerial remuneration. Case study on Managerial Remuneration	-
IV	Unit-IV Valuation of Goodwill and Shares Valuation of Goodwill and Shares: Need - Methods of valuation of Goodwill - Average Profit method - Super Profit Method - Capitalization Method - Methods of valuation of Shares - Net Asset Method - Yield Method - Fair value Method.	-
V	Unit-V Liquidation of Companies Liquidation of Companies: Modes of Winding up - Statement of Affairs - Deficiency Account or Surplus Account. Case study on Liquidation of Companies	Liquidator's Final Statement of Account.

Note: Distribution of Marks: 80% problems and 20% theory.

Case studies related to the above topics to be discussed (Examined internal only)

PERCENTAGE OF SYLLABUS REVISED: 10%

COURSE FOCUSES ON:

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

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: IV

**Course Code/ Name: 225PA1A4SP: Secretarial Correspondence
(Non-Lab Practical)**

Unit	Existing	Changes
1	Secretarial obligation -I	-
2	Secretarial obligation -II	-
3	Audit Programme	-
4	Annual Report Preparation	-
5	Lease Document	-
6	Partnership Deed	-
7	Permanent Account Number	-
8	Online Passport	-
9	DEMAT Account	-
10	Income Tax Returns	-
11	Share Allotment Register	ISR - 1
12	Registration for Business Person	SH - 13
13	Shareholders Proxy Form	MSME/ Udyam Registration

PERCENTAGE OF SYLLABUS REVISED: 30%

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: IV

**Course Code/ Name: 225PA1A4CB: FINANCIAL REPORTING
(New Course)**

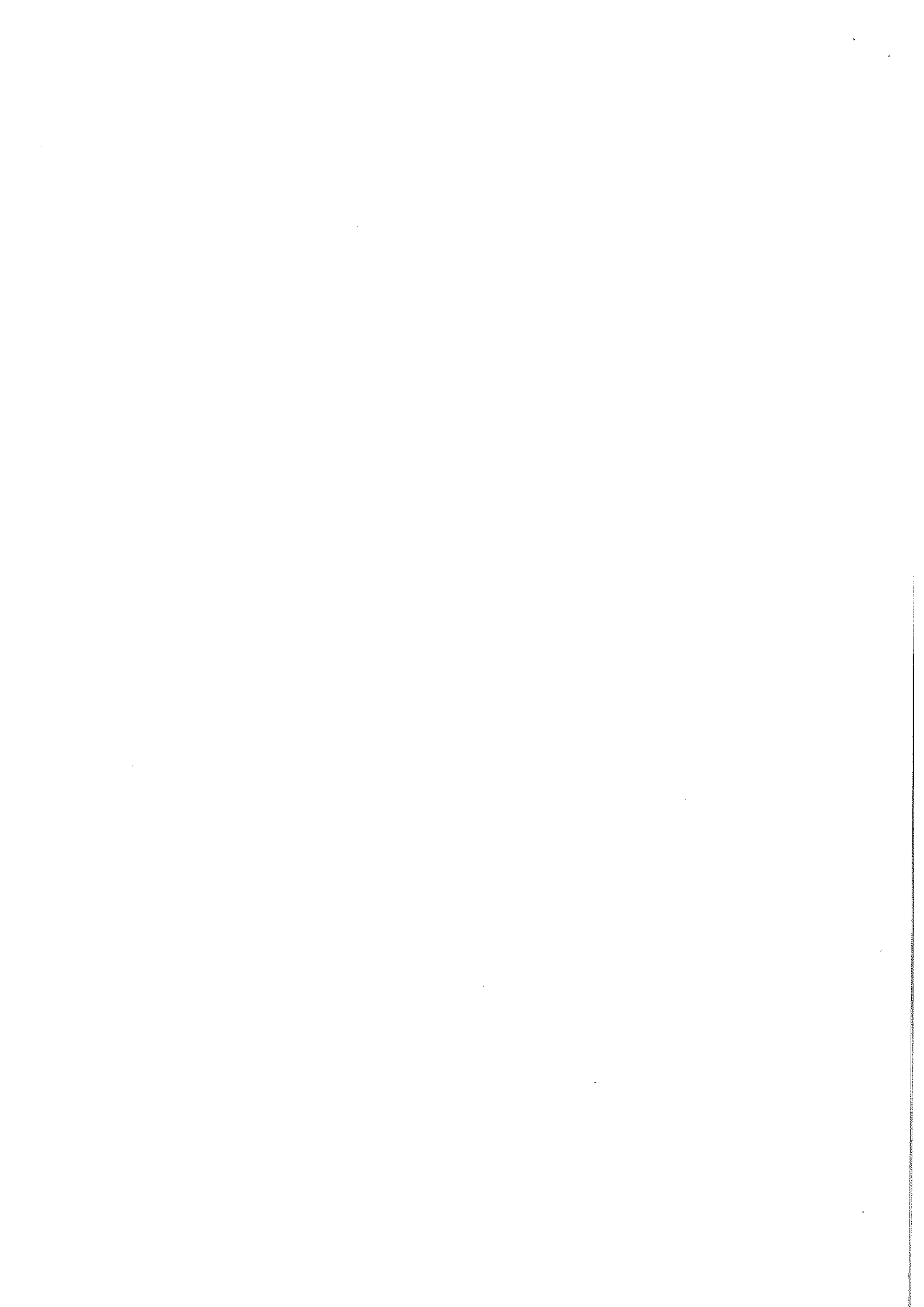
Unit	Contents
I	Unit-I Introduction to Financial Reporting Financial Reporting: Introduction, Concepts and objectives, Users of financial reports, Conceptual Framework for financial reporting. Understanding financial statements of a Joint Stock Company: Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts and significant accounting policies
II	Unit-II Indian Accounting Standards Indian Accounting Standards: An overview- Procedures of issuing AS- advantages and significance of AS- Applicability, Exemptions and Relaxations. Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. Case study on Indian Accounting Standards.
III	Unit-III Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website
IV	Unit-IV International Accounting Standards Meaning of IFRS - Structure of the IFRS - Features of IFRS - Users of IFRS - Advantages of IFRS- Disadvantages of IFRS - Process of setting IFRS- Practical Challenges in implementation of IFRS. Case study on International Accounting Standards.
V	Unit-V Emerging Trends in Reporting Indian Accounting Standard and its implication on E-Commerce companies. Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation and Value Added Statement


Case studies related to the above topics to be discussed (Examined internal only)

PERCENTAGE OF SYLLABUS REVISED: 100 %

COURSE FOCUSES ON:

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



	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 rd 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
		16th

ATTENDANCE OF SIXTEENTH BOARD OF STUDIES MEETING



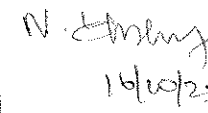


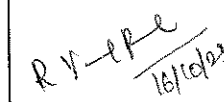
Faculty: Commerce **Name of Board: Commerce with Professional Accounting**

Date : 16.10.2023

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	 16/10/23
2	Dr.M.Anbukarasi, Assistant Professor, Bharathiar University, Coimbatore-641 046.	VC nominee	 16/10/2023
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	 16/10/23
4	Dr.Prabhakar Rajkumar, Professor, Department of Commerce, Periyar University, Salem- 636 011,Tamil Nadu.	Subject Expert	ABSENT
5	CA.N.V.Palanisamy, Chairman- ICAI Coimbatore Chapter, NVP & Co., Chartered Accountant, Coimbatore-641002.	Industrial Expert	ABSENT
6	Ms. M.Kiruba, Team Leader, Byju's, KCT Tech Park, Coimbatore-6410 035.	Alumni	 K. Kiruba M.
7	Dr.N.Kuppuchamy, Associate Professor & Head, Department of Tamil, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	 16/10/23
8	Dr.R.Vithya Prabha, Professor & Head, Department of English, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	 R.V-P 16/10/23



Dr. NGPASC
COIMBATORE | INDIA



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

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


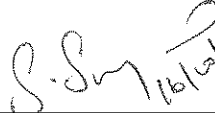







Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3rd Cycle – 3.64 CGPA)

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

16th

9	Dr.R.Sowrirajan, Professor & Head, Department of Mathematics, Dr.N.G.P. Arts and Science College,Coimbatore.	Co-opted Member	
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.S.Banusree (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College,Coimbatore.	Student Representative	

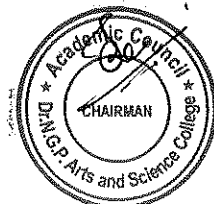
Date: 16/10/2023


(Dr. K. Vanaja)



Dr. NGPASC
COIMBATORE | INDIA

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



02.11.2023