

	<b>Dr. N.G.P. ARTS AND SCIENCE COLLEGE</b> (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	<b>BoS</b>
		<b>20<sup>th</sup></b>

### Department of Commerce with Professional Accounting

#### Board of Studies Meeting

The minutes of the 20<sup>th</sup> Meeting of Board of Studies held on 10.11.2025 at 1.00 p.m.

#### Members Present:

S. No.	Name	Category
1	Dr. M. Kalimuthu, Professor & Head (i/c), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Chairman
2	Dr.M.Sudhahar, Assistant Professor & Head, PG & Research Department of Commerce, Gopi Arts and Science College, Gopichettipalayam.	VC nominee
3	Dr.R.Velmurugan, Associate Professor & Head, Department of Commerce, Karpagam Academy of Higher Education, Eachanari Post, Coimbatore- 641021.	Subject Expert
4	Dr.P.Santhi, Professor in Commerce, Dean, School of Commerce and Management, Avinashilingam Institute for Home Science and Higher Education for Women, Bharathi Park Road, Coimbatore- 641043.	Subject Expert
5	CA K Jalapathi, Anbarasu & Jalapathi Chartered Accountants, 30C, Alagesan Road, Saibaba Colony, Coimbatore-641011.	Industrial Expert
6	U S Vaishnav, 107,8 <sup>th</sup> Street, Dr.Jaganatha Nagar, Civil Aerodrome Post, Coimbatore – 641014.	Alumni
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
10	Dr. S.Suguna, Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
11	Dr. P.Revathi, Associate 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	Dr.S.Malini, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member
19	Kritheshni. T (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Student Representative

20	Karthikeyan.P (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Student Representative
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The HoD / Chairman of **Commerce with Professional Accounting Dr. M. Kalimuthu** welcomed and introduced all the members and requested them for their continuous support and 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 20.1: To review and approve the minutes of the 19<sup>th</sup> BoS meeting held on 28.06.2025.**

The Chairman of the Board presented the 19<sup>th</sup> minutes of the BoS meeting held on 28.06.2025 and requested the members to approve. After brief discussion, the following resolution was passed.

**Resolution: Resolved to approve the minutes of the 19<sup>th</sup> BoS meeting held on 28.06.2025.**

**Item 20.2: To consider and approve the Scheme and Syllabi for II Semester for the students admitted during the academic year 2025-26.**

The Chairman presented the detailed Scheme and Syllabi for II Semester for the students admitted from the academic year 2025-26. The members deliberated in detail about the Scheme and Syllabus of each course, after discussion it is unanimously decided to adopt the same scheme and syllabus without any modifications.

**Changes Made:**

<b>B. Com. (PA)</b>		
<b>Course Code</b>	<b>Course</b>	<b>Changes and Reasons</b>
25PAU2CA	Financial Accounting	CA K Jalapathi, Industrial Expert suggested to include the following topics based on CA and CMA course contents <b>Unit- I</b> – Depreciation, Provisions and Reserves <b>Unit- II</b> – Accounts from Incomplete Records <b>Unit- V</b> – Royalty Accounts
25PAU2IA	Economic Analysis	VC Nominee and Subject Experts suggested to include the following contents of IKS and Artificial Intelligence <b>Unit I</b> - Arthashastra's concept of welfare and wealth. <b>Unit III</b> - Artificial Intelligence in Competitive Market Analysis

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

**Resolution: Resolved to approve the Scheme, the modification and adopt the syllabi for the students admitted in UG for the academic year 2025-26.**

**Item 20.3: To consider and approve the changes, if any, in the syllabi for the IV Semester for the students admitted during the academic year 2024-25.**

The Chairman presented the detailed syllabi for the IV Semester for the students admitted during the academic year 2024-25. The syllabi of IV Semester framed for the batch 2023-24 will be followed for the students admitted from the academic year 2024-25.

**Resolution: Resolved to approve the existing Syllabi for the IV Semester for the students admitted from the academic year 2024-25.**

**Item 20.4: To consider and approve the changes, if any, in the Syllabi for VI Semester for the students admitted during the academic year 2023-24.**

The Chairman presented the detailed syllabi for the VI Semester for the students admitted from the academic year 2023-24. The syllabi of VI Semester framed for the batch 2022-23 will be followed for the students admitted from the academic year 2023-24.

## **II- Discipline Specific Electives**

The following Discipline Specific Elective Courses are available to our students:

<b>Course Code</b>	<b>Course</b>
235FI1A6DA	Investment Management
235IB1A6DA	India's Foreign Trade and Legislation
235BI1A6DA	Retail Marketing
235CO1A6DA	Organizational Behavior

## **III- Discipline Specific Electives**

<b>Course Code</b>	<b>Course</b>
235FI1A6DB	Security Analysis and Portfolio Management
235IB1A6DB	International Banking and Finance
235BI1A6DB	Customer Relationship Management
235CO1A6DB	Industrial Relations and Labour Law

After discussion the following resolution was passed.

**Resolution: Resolved to approve the existing Syllabi for the VI Semester for the students admitted from the academic year 2023-24.**

**Item 20.5: To consider and approve the courses offered by NPTEL that are equivalent to courses offered in our curriculum.**

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

**Resolution:**

**Resolved to approve the courses that are equivalent to courses offered by NPTEL in our curriculum.**

**Item 20.6: To consider and approve the Self Study courses to earn extra credit for III semester for the students admitted in UG during the academic year 2025-26.**

The Chairman presented the Self Study courses to earn extra credit for III semester for the students admitted in UG during the academic year 2025 -26.

<b>B. Com (PA)</b>	
<b>Course Code</b>	<b>Course Name</b>
25PAUSSA	Entrepreneurial Development
25PAUSSB	Fundamentals of Insurance

**Resolution:**

**Resolved to approve the Self Study courses to earn extra credit for III semester for the students admitted in UG during the academic year 2025-26.**

**Item 20.7: To approve the panel of examiners for the Even semester of the academic year 2025-26.**

The Chairman presented the panel of examiners for Question Paper Setting, Question Paper Scrutiny and conduct of Practical and evaluation of answer scripts for the academic year 2025-26.

**Resolution: Resolved to approve the panel of examiners for question paper setting, question paper scrutiny and conduct of Practical and evaluation of answer scripts for the Even semester of the academic year 2025-26.**

**Item 20.8: To consider and approve any other item brought forward by the Chairman and the members of the board.**

The Chairman presented the detailed syllabus of Students Skill Development Course - Essentials of Personal Finance offered by Swayam Plus for approval for the students admitted for the Academic Year 2024-25.

The Chairman brought forward the achievements of students in CA and CMA Professional courses conducted by The Institute of Chartered Accountants of India and The Institute of Cost Accountants of India.


**Resolution: Resolved to approve the Students Skill Development Course and Professional Courses for the students admitted for the Academic Year 2024-25.**

Finally, the Chairman thanked all the members for their co-operation 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.S.Suguna.

Date: 10.11.2025

  
(Dr. M. Kalimuthu)

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

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### Syllabus Revision

**Faculty: Commerce**

**Board: Commerce with Professional Accounting**

**Semester: II**

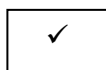
**Course Code / Name: 25PAU2CA / Financial Accounting**

Unit	Existing	Changes
I	<b>Hire Purchase System and Installment Purchase System</b> Hire Purchase System: Features – Calculation of interest, Accounting Treatment and Trading Account Methods. Installment Purchase System: Hire Purchase System Vs Installment Purchase system and Accounting entries. Case Study on Hire Purchase system	<b>Depreciation, Provisions and Reserves</b> Concepts – Meaning – Definition – Characteristics – Causes – Need – Methods of Recording Depreciation – Methods of Providing Depreciation: Straight Line, Written Down Value, Annuity, Sinking Fund, Insurance Policy, Depletion and Machine Hour Rate method – Change in Method of Depreciation. Provisions and Reserves
II	<b>Branch Accounting</b> Objectives – Types - Accounting in respect of Dependent Branches: Debtors system, Stock and Debtors system, Wholesale branch system and Final Accounts system. Branches keeping full system of Accounting or Independent branches, excluding foreign branches.	<b>Accounts from Incomplete Records</b> Meaning – Definition – Features – Limitations – Single Entry Vs. Double Entry Systems, Methods of Ascertainment of Profit: Statement of Affairs Vs. Balance Sheet, Statement of Affairs Method and Conversion Method.
III	<b>Departmental Accounting</b> Departmental Accounting: Advantages - Departmental Accounts Vs. Branch Accounts. Methods and Techniques of Departmental Accounting: Apportionment of common expenses, Determining cost of departmental purchases, Inter departmental transfers at cost price and selling price. Case Study on Departmental Accounting	
IV	<del><b>Investment Accounting</b> Investment Accounting: Cum interest and Ex interest Quotations, Accounting treatment of Investments: Columnar Investment Accounts – Disclosure of AS 13: Accounting for Investments</del>	
V	<b>Insurance Claims</b> Insurance claims: Need and Types of Fire Insurance Policies – Loss of Stock Claims – Loss of Profits. Case Study on Insurance Claims	<b>Royalty Accounts:</b> Meaning – Accounting Treatment: Books of Lessee and Lessor – Sub-lease.

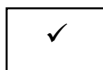
**PERCENTAGE OF SYLLABUS REVISED**

**: 40 %**

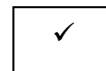
**COURSE FOCUSES ON:**



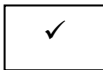
Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights




Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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### Syllabus Revision

**Faculty: Commerce**

**Board: Commerce with Professional Accounting**

**Semester: II**

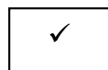
**Course Code / Name: 25PAU2CB / Principles of Marketing**

Unit	Existing	Changes
I	Marketing Definition of Market and Marketing-Importance of Marketing – Modern Marketing Concept - Global Marketing – E-marketing – Telemarketing - Green Marketing- Marketing Ethics - Career Opportunities in Marketing. Case study on E-marketing.	Recent Innovations in Modern Marketing
II	Marketing Functions Buying – Selling – Transportation – Storage - Financing – Risk Bearing – Standardization – Market Information.	
III	Consumer Behaviour: Meaning–Need for Studying Consumer Behaviour -Factors Influencing Consumer Behaviour - Market Segmentation – Customer Relationship Marketing.	Levels of Market Segmentation
IV	Marketing Mix Product Mix – Meaning of Product –Product Life Cycle – Branding – Labelling - Price Mix : Importance-Pricing Objectives - Pricing Strategies – Promotion Mix - Personal Selling and Sales Promotion – Advertisement - Media of Advertisement - Place mix- Importance of Channels of Distribution – Functions of Middlemen – Importance of Retailing in today's context. Case study on Branding.	
V	Standardizing Agencies and Consumerism Bureau of Indian Standards – AGMARK – Geographical Indication (GI) Tags in India - Consumerism – Consumer Awareness - Consumer Protection Act – Rights of Consumers.	Referral Marketing – Social Responsibility in Marketing.

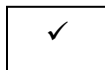
**PERCENTAGE OF SYLLABUS REVISED**

**: 10 %**

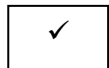
#### COURSE FOCUSES ON:



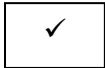
Skill Development



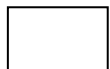
Entrepreneurial Development



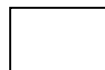
Employability



Innovations



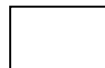
Intellectual Property Rights



Gender Sensitization




Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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### New Syllabus

**Faculty: Commerce**

**Board: Commerce with Professional Accounting**

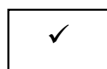
**Semester: II**

**Course Code / Name: 25PAU2CP / Computerized Accounting**

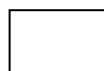
S.No.	List of Programs
1	Company Creation and Alteration
2	Creating and Displaying Ledger
3	Voucher Creation, Alteration and Deletion
4	Inventory Information – Stock Summary
5	Inventory Information – Godown Creation and alteration
6	Day Book
7	Final Accounts
8	Account Receivable and Payable Management
9	Purchase Order Processing
10	Sales Order Processing
11	Creating New Company and Enabling GST
12	Creation of Accounting Masters and Inventory Masters

**PERCENTAGE OF SYLLABUS REVISED : 100 %**

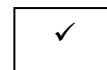
#### **COURSE FOCUSES ON:**



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights




Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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### Syllabus Revision

**Faculty: Commerce**

**Board: Commerce with Professional Accounting**

**Semester: II**

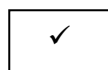
**Course Code / Name: 25PAU2IA / Economic Analysis**

Unit	Existing	Changes
I	<b>Demand Analysis</b> Business Economics: Meaning, Definition, Scope and Significance - Micro and Macroeconomics – Demand: Demand Determinants, Demand Schedules and Demand Curves - Law of Demand – Change in demand and Shift in demand - Types of Demand – Elasticity of Demand: Determinants, Types and Methods of Measuring Price Elasticity of Demand. Case study on Law of Demand and Supply	<b>Indian Knowledge System: Arthashastra's concept of welfare and wealth.</b>
II	<b>Cost, Supply and Business Cycle</b> Cost of Production – Cost Concepts and its Types. Supply: Determinants of Supply and Law of Supply - Elasticity of Supply and Types of Elasticity of Supply – Business Cycle: Characteristics and Phases – Controlling Business Cycle	
III	<b>Price Analysis</b> Price and Output Decisions in Perfect and Imperfect Market Competition – <del>Indian Knowledge System: Role of Panyadhyaksha in fixing prices</del> - Legal Constraints in Pricing - Competition Act 2002 – History and Features - Producer Price Index (PPI). Inflation and Deflation: Meaning, Definition, Causes and Consequences – Consumer Price Index (CPI) - Inflation Rate.	<b>Theory of Production: Meaning - Factors of Production – Production Function: Short run and long run – Law of variable Proportion, Return to scale.</b>
IV	<del><b>Monetary and Fiscal Policy</b></del> <del>Monetary Policy: Meaning and Objectives – Limitations of Monetary Policy – Instruments of Monetary Policy – Monetary Policy Committee (MPC) – Demonetization: Merits and Demerits, History of Demonetization in India – Fiscal Policy: Meaning, Objectives, Instruments and Limitations. Case study on changes in Monetary policy instruments of RBI.</del>	<b>Artificial Intelligence in Competitive Market Analysis.</b>
V	<b>National Income</b> National Income - Definition and Concepts: GDP, NDP, GNP, NNP, Personal Income (PI), Disposable Personal Income (DPI), Per Capita Income (PCI) and Transfer Payments. National Income Accounting - Methods of Computation – Difficulties in Computation of National Income – Role of Artificial Intelligence in improving National Income Accounting Case study on Gross Domestic Product (GDP).	<b>Determination of National Income: Keynes Theory of Income Determination of Two Sector Model. Three Sectors Model and Four Sectors Model.</b>

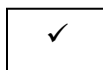
**PERCENTAGE OF SYLLABUS REVISED**

**: 20 %**

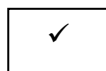
#### COURSE FOCUSES ON:



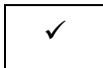
Skill Development



Entrepreneurial Development



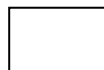
Employability



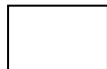
Innovations



Intellectual Property Rights




Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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		<b>20<sup>th</sup></b>

### ATTENDANCE OF THE TWENTIETH BOARD OF STUDIES MEETING

**Faculty: Commerce**

**Board: Commerce with Professional Accounting**

Date: 10/11/2025

Time: 1.00 p.m.

The following members were present for the following meeting

S. No.	Name	Category	Attendance Status
1	Dr. M. Kalimuthu, Professor & Head (i/c), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Chairman	Present
2	Dr.M.Sudhahar, Assistant Professor & Head, PG & Research Department of Commerce, Gopi Arts and Science College, Gopichettipalayam.	VC nominee	Present
3	Dr.R.Velmurugan, Associate Professor & Head, Department of Commerce, Karpagam Academy of Higher Education, Eachanari Post, Coimbatore- 641021.	Subject Expert	Present
4	Dr.P.Santhi, Professor in Commerce, Dean, School of Commerce and Management, Avinashilingam Institute for Home Science and Higher Education for Women, Bharathi Park Road, Coimbatore- 641043.	Subject Expert	Present
5	CA K Jalapathi, Anbarasu & Jalapathi Chartered Accountants, 30C, Alagesan Road, Saibaba Colony, Coimbatore-641011.	Industrial Expert	Present
6	U S Vaishnav, 107,8 <sup>th</sup> Street, Dr.Jaganatha Nagar, Civil Aerodrome Post, Coimbatore – 641014.	Alumni	Present
7	Dr.N.Kuppuchamy, Associate Professor & Head, Department of Tamil, Dr.N.G.P. Arts and Science College, Coimbatore	Co-opted Member	Present

8	Dr.A.Hazel Verbina, Professor & Head (i/c), Department of English, Dr.N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	Present
9	Dr.R.Sowrirajan, Professor & Head, Department of Mathematics, Dr.N.G.P. Arts and Science College, Coimbatore.	Co-opted Member	Present
10	Dr. S.Suguna, Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	Present
11	Dr. P.Revathi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore	Internal Member	Present
12	Dr. N. Ramya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	Present
13	Dr. P.Dhanya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	Present
14	Dr. D. Sivasakthi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	Present
15	Dr.R.Mayilsamy, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	Present
16	Mr.A.David, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	Present
17	Ms.P.Maheswari, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	Present

18	Dr.S.Malini, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Internal Member	Present
19	Kritheshni. T (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Student Representative	Present
20	Karthikeyan.P (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore.	Student Representative	Present

Date: 10.11.2025

  
(Dr. M. Kalimuthu)

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