

| | | |
|---|---|------------------------|
|  | Dr. N.G.P. ARTS AND SCIENCE COLLEGE <i>(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)</i> Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3 rd Cycle - CGPA 3.64) Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India ☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in | BoS |
| | | 21st |

Department of Commerce with Professional Accounting

Board of Studies Meeting

The minutes of the 21th Meeting of Board of Studies held on 02.04.2026 at 10.00 a.m.

Members Present:

| S. No. | Name | Category |
|--------|---|--------------------|
| 1. | Dr. M. Kalimuthu, Professor & Head, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Chairman |
| 2. | Dr.R.Velmurugan, Associate Professor & Head, Department of Commerce, Karpagam Academy of Higher Education, Eachanari Post, Coimbatore- 641021. | Subject Expert |
| 3. | 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 |
| 4. | Dr.N.Kuppuchamy, Associate Professor & Head, Department of Tamil, Dr.N.G.P. Arts and Science College, Coimbatore | Co-opted Member |
| 5. | Dr.A.Hazel Verbina, Professor & Head , Department of English, Dr.N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 6. | Dr.R.Sowrirajan, Professor & Head, Department of Mathematics, Dr.N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 7. | Dr. S.Suguna, Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |

| | | |
|-----|---|------------------------|
| 8. | Dr. P.Revathi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore | Internal Member |
| 9. | Dr. N. Ramya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 10. | Dr. P.Dhanya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 11. | Dr. D. Sivasakthi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 12. | Dr.R.Mayilsamy, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 13. | Mr.A.David, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 14. | Dr.S.Malini, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 15. | Kritheshni. T (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Student Representative |
| 16. | Karthikeyan.P (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Student Representative |

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.

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

1. Dr.M.Sudhahar - VC Nominee
2. CA K Jalapathi - Industry Expert
3. U S Vaishnav - Alumni
4. Ms.P.Maheswari - Internal Member

The items of the agenda were taken one by one for discussion and the following resolutions were passed.

Item 21.1: To review and approve the minutes of the 20th BoS meeting held on 10.11.2025.

The Chairman of the Board presented the 20th minutes of the BoS meeting held on 10.11.2025 and requested the members to approve. After brief discussion, the following resolution was passed.

Resolution: Resolved to approve the minutes of the 21th BoS meeting held on 10.11.2025.

Item 21.2: To consider and approve the Scheme and Syllabi for I Semester for the students admitted during the academic year 2026-27.

The Chairman presented the detailed Scheme and Syllabi for I Semester for the students admitted from the academic year 2026-27. The syllabi of I Semester framed for the batch 2025-26 will be followed for the students admitted from the academic year 2026-27.

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.

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 2026-27.

Item 21.3: To consider and approve the changes, if any, in the syllabi for the III Semester for the students admitted during the academic year 2025-26.

The Chairman presented the detailed syllabi for the III Semester for the students admitted during the academic year 2025-26.

Changes Made:

| B. Com. (PA) | | |
|---------------------|---------------------------------|---|
| Course Code | Course | Changes and Reasons |
| 25PAU3CA | Higher Financial Accounting | Subject Experts suggested to include the following topics based on CA and CMA course contents Unit IV - Sale of Partnership Firm to a Limited Company Unit V - Investment and Lease Accounting |
| 25PAU3CB | Banking Theory Law and Practice | Subject Experts suggested to include the following topics to align with updated curriculum trends Unit- II – SWIFT, UPI and Case study on Financial Transaction Frauds and UPI Unit- IV –Truncation of Cheque |

| | | |
|----------|---------------------------------------|--|
| 25PAU3CC | Cost Accounting | Subject Experts suggested to include the following topics based on CA and CMA course contents Unit III – Activity Based Costing |
| 25PAU3SP | Non-Lab Practical: Banking Operations | Subject Experts suggested to add International Travel Insurance exercise along with Foreign Travel Card to align with updated curriculum trends. |

New IDC Course Introduced:

| Course Code | Course | Offering Department | Reason |
|-------------|-----------------------|---------------------------------|---|
| 25BMU3IB | Operations Management | BBA. with Computer Applications | This course is introduced for the following reasons: <ul style="list-style-type: none"> • Bridging Accounting with Business Operations • Industry-Relevant Skill Development • Part of CMA Intermediate Course |

IDC Offered

The following IDC course is offered to

| Course Code | Course Name | Department |
|-------------|---------------------|-----------------------|
| 24PAU3IA | Business Accounting | Computer Applications |

After discussion the following resolution was passed.

Resolution: Resolved to approve the existing Syllabi for the III Semester for the students admitted from the academic year 2025-26.

Item 21.4: To consider and approve the changes, if any, in the Syllabi for V Semester for the students admitted during the academic year 2024-25.

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

Discipline Specific Electives

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

| Course Code | Course |
|-------------|------------------------------------|
| 24CMU5DA | Financial Markets |
| 24IBU5DA | International Business Environment |
| 24BIU5DA | Advertising and Sales Promotion |
| 24COU5DA | Human Resource Management |

After discussion the following resolution was passed.

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

Item 21.5: 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 21.6: 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. Com (PA) | |
|--------------------|-----------------------------|
| Course Code | Course Name |
| 25PAUSSA | Entrepreneurial and Startup |
| 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 21.7: To approve the panel of examiners for the Odd semester of the academic year 2026-27.

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 2026-27.

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 Odd semester of the academic year 2026-27.

Item 21.8: 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 Courses:

| S.No | Batch | Semester | Students Skill Development Courses |
|------|---------|----------|---|
| 1. | 2026-29 | II | NPTEL |
| | | V | Certificate in GST Practitioner |
| 2. | 2025-28 | II | NPTEL – Principles of Management |
| | | V | Certificate in GST Practitioner |
| 3. | 2024-27 | II | Foundation Course in Managerial Economics |
| | | V | Certificate in GST Practitioner |

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 2026-27.

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 : 02.04.2026


(Dr.M.Kalimuthu)

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

| | | |
|---|---|------------------------|
|  | Dr. N.G.P. ARTS AND SCIENCE COLLEGE <i>(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)</i> Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3 rd Cycle - CGPA 3.64) Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India ☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in | BoS |
| | | 21st |

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: III

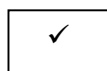
Course Code / Name: 25PAU3CA / Higher Financial Accounting

| Unit | Existing | Changes |
|------------|---|--|
| I | Partnership Accounts Partnership Accounts – Division of Profits – Fixed and fluctuating Capital – Past Adjustments – Guarantee of Profits – Profit and Loss Appropriation Account – Final Accounts of Partnership Firms. | - |
| II | Admission of a partner and LLP Admission of a partner: Adjustment in profit sharing ratio – calculation of sacrificing ratio – Treatment of good will. Concept of Limited Liability Partnership – Formations, benefits, disadvantages and LLP Names. | - |
| III | Retirement and death of a partner Retirement and death of a partner: Profit sharing ratio – gaining ratio – Treatment of good will – revaluation of assets and liabilities – treatment of undistributed profit and losses-payment to the retiring partner. Case Study on analysis on Retirement and death of a partner | - |
| IV | Dissolution of partnership firm Dissolution of partnership firms: Modes of dissolution – accounting treatments – treatment of goodwill – treatment of unrecorded assets and liabilities – piecemeal distribution of assets. Insolvency of a partner – Application of Garner vs Murray rule. Case Study on Insolvency of a Partner (Application of Garner vs Murray rule) | Sale of Partnership Firm to a Limited Company Accounting Treatment – Insolvency Accounts: Insolvency of Individual and Partnership Firm – Preparation of Statement of Affairs and Deficiency A/c. |
| V | Amalgamation of partnership firms Amalgamation of partnership firms: Forms of amalgamation of firms - Treatment in the books of amalgamation firms. | Investment and Lease Accounting Meaning – Accounting Treatment – Columnar Investment Account. Accounting for Leasing: Meaning – Advantages – Disadvantages – Classification: Operating & Finance Lease – Accounting Treatment. |

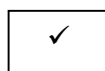
PERCENTAGE OF SYLLABUS REVISED

: 25 %

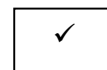
COURSE FOCUSES ON:



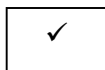
Skill Development



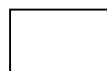
Entrepreneurial Development



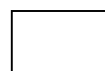
Employability



Innovations



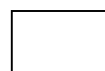
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

| | | |
|--|--|------------------------|
|  | <h2 style="margin: 0;">Dr. N.G.P. ARTS AND SCIENCE COLLEGE</h2> <p style="margin: 0;">(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)</p> <p style="margin: 0;">Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3rd Cycle - CGPA 3.64)</p> <p style="margin: 0;">Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India</p> <p style="margin: 0;">☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in</p> | BoS |
| | | 21st |

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: III

Course Code / Name: 25PAU3CB / Banking Theory Law and Practices

| Unit | Existing | Changes |
|------------|---|---|
| I | 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. | Banking Regulations Act - Latest Amendments |
| 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 - Micro Finance Institution. Case Study on Banking Ombudsman | Case Study on UPI and Financial Frauds |
| III | Banker 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 | NABARD and RRB National Bank for Agricultural & Rural Development (NABARD) - Objectives -Features - Functions - Co-operative Banks - Regional Rural Banks (RRB) - Contributions to Social and Rural Development. | Negotiable Instruments and Paying Banker Definition – Salient features of a cheque, Truncation of Cheques - Distinction between Cheque and Bill of Exchange. Crossing: Kinds. Endorsement: Definition – Significance – Kinds. Marking: Significance. Paying Banker: Circumstances for Dishonour of Cheques – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course. Collecting Banker: Statutory Protection – Duties of Collecting Banker. Case Study on Endorsement of a cheque |
| 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 | Loans and Advances Principles of Sound Lending – Secured and Unsecured Advances – Forms of Advances – Modes of Charging Security: Lien, Pledge, Mortgage, Assignment and Hypothecation. Advances against Documents of Title to Goods: Bill of Lading, Warehouse Receipt, Deliver Order, Railway Receipt and Dock Warrant. |

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 <input type="checkbox"/> Social Awareness/ Environment | <input checked="" type="checkbox"/> Entrepreneurial Development <input checked="" type="checkbox"/> Innovations <input type="checkbox"/> Gender Sensitization <input 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 (3rd Cycle - CGPA 3.64)
 Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India
 ☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in

BoS

21st

Syllabus Revision

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: III

Course Code / Name: 25PAU3CC / Cost Accounting

| Unit | Existing | Changes |
|------------|---|-------------------------|
| I | Cost concept and Cost sheet Cost Accounting: Meaning, Definition- Nature and Scope – Concept and Classifications – Costing an aid to Management – Differences between Cost and Financial Accounting - Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet. Case Study on Preparation of Cost Sheet of various Companies. | - |
| II | Material Control and Issue Material Control: Objectives- Essentials of material Control –Purchase Control-centralised and decentralised purchasing- Procedure and documentation involved in purchasing- Advantages and disadvantages. Stores Control– Requisition for stores -Stock level- EOQ- ABC analysis-JIT. Inventory Control – Techniques of inventory control - Perpetual inventory system— Methods of valuing material issue – LIFO – FIFO – Simple Average - Weighted Average. Case Study on ABC analysis. | - |
| III | Labour costing and Overheads Labour: System of wage payment – Idle time – Control over idle time – Labour turnover – Methods of Remuneration and Incentive systems- Time rates system–Piece rate system- Halsey Plan – Rowan Plan. Overhead: Classification of overheads – Allocation of overhead and Absorption of overhead –Primary distribution -Secondary distribution - Overhead Rates- Computation of Machine Hour Rate. Case Study on Methods of Remuneration | Activity Based Costing. |
| IV | Process Costing Process Costing: Meaning – Features-Advantages and disadvantages of process costing –Distinction between process costing and job costing. Process losses, Wastage, Scrap, Normal process loss – Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production Functions) | - |
| V | Operating costing and Reconciliation Statements Operating Costing: Meaning- Features- Cost unit in Operating Costing- Transport Costing only- Reconciliation of Cost and Financial Statements- Need- Reasons for disagreement in Profit- Procedure of Reconciliation | Contract Costing |

PERCENTAGE OF SYLLABUS REVISED : 5 %

COURSE FOCUSES ON:

Skill Development

Entrepreneurial Development

Employability

Innovations

Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

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 (3rd Cycle - CGPA 3.64)
Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India
☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in

BoS

21st

New Syllabus

Faculty: Commerce

Board: Commerce with Professional Accounting

Semester: III

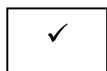
Course Code / Name: 25PAU3IB/ Operations Management

| Unit | New |
|------|--|
| I | Introduction to Operation Management Introduction - Scope - Characteristics of Modern Operations Functions - Recent Trends in Production and Operations Management. Industry 4.0. (Theory Only) |
| II | Operations Planning Demand Forecasting - Capacity Planning - Facility Location and Layout - Resource Aggregate Planning - Material Requirements Planning - Manufacturing Resource Planning - Economic Batch Quantity. (Theory Only) Case Study on Operations Planning. |
| III | Designing of Operational Systems and Control Introduction - Production Planning and Control - Control Measures: Time & Motion Study, Method Study, Work Study. Breakdown Maintenance - Preventive Maintenance - Routine Maintenance - Replacement of Machine - Spare Parts Management. (Theory Only) Case Study on Maintenance Management |
| IV | Project Management, Monitoring and Control Project Planning - Project Life Cycle - Gantt Charts - PERT and CPM. (Problem and Theory) Case Study on Project Management |
| V | Quality Management Quality Control - Importance - AI in Quality Control. TQM Basic Tools and Certification - ISO Standards Basics. 5S Principles - Benchmarking: Meaning - Types. (Theory Only) |

PERCENTAGE OF SYLLABUS REVISED

: 100 %

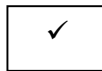
COURSE FOCUSES ON:



Skill Development



Entrepreneurial Development



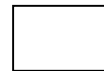
Employability



Innovations



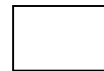
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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 - CGPA 3.64)
Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India
☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in

BoS

21st

New Syllabus

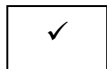
Faculty: Commerce
Semester: III

Board: Commerce with Professional Accounting
Course Code / Name: 25PAUSSA / Entrepreneurship and Startup

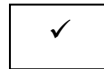
| Unit | New |
|------|--|
| I | Introduction to Entrepreneurship Concept, Significance, Theories and Models of Entrepreneurship Development - Traits and Characteristics, Functions, Types - Entrepreneurial Processes - Problems - Capacity building - Risk Analysis - Scope of Entrepreneurship in India. |
| II | Entrepreneurial Environment for Start-up Enterprises Significance - Internal and External Environment forces - Entrepreneurial Culture and Society - EDP: Objectives, Features, Steps and Issues in EDP Process - Role of Institutions and Government in EDP. |
| III | Developing Start-up Enterprises Developing a Business Idea: Opportunity, Methods, and Creativity - Deciding to setup a Start-up Enterprise: Effectual Reasoning, Forms, Size and Location - Entrepreneurial skills and Competences - Feasibility Study: Market Survey, Techno-Economic feasibility and Preparing Project Report - Financial Requirements. |
| IV | Steps in Promoting Start-up Micro-Enterprises Entrepreneurial Success in Rural Areas - Establishing Entrepreneurial System - Assistance and Sickness - Institutions Supporting and providing Financial Assistance: SSI, KVIC, MSME-DO, NSIC, NIESBUD, IIE, SIDC, SDIs, DICs NGOs, Industry Association, SIDBI and SFCs - Self-help Groups - Technological Up-gradation - Challenges. |
| V | Managing a New or Start-up Enterprise Management - HRM, Marketing, Financial Management, Production and Operations Management in a New or Start-up Enterprise. |

PERCENTAGE OF SYLLABUS REVISED : 100 %

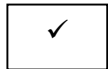
COURSE FOCUSES ON:



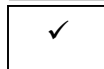
Skill Development



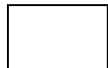
Entrepreneurial Development



Employability



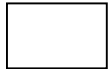
Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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 - CGPA 3.64)
Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India
☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in

BoS

21st

New Syllabus

Faculty: Commerce

Board: Commerce with Professional Accounting

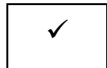
Semester: III

Course Code / Name: 25PAUSSB / Fundamentals of Insurance

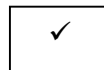
| Unit | New |
|------|---|
| I | Insurance Introduction – Meaning and Definition – Evolution of Insurance: Kinds of Insurance - Functions of Insurance – Nature of Insurance – Role and Importance of Insurance - Types of Insurance Organizations – Insurance organizations in India - IRDA roles and Functions. |
| II | Procedure for taking policy Meaning, Importance, terms used (Insured, Proposal, Policy, Premium, Claim), Principles of Insurance, Double Insurance, Re- Insurance, Insurable Interest - Procedure for taking policy, Fire Insurance, Marine Insurance, Health Insurance, General Insurance. |
| III | Contract of Insurance Contract of Life Insurance- Contract of Marine insurance – Classes of Policy, Policy Condition, Marine Losses - Contract of Fire- Kinds of Policies – Re- Insurance –Bancassurance – Miscellaneous Insurance. |
| IV | Procedures for becoming an Agent Pre- requisite for obtaining a license- Duration of license - Cancellation of license- Revocation or suspension termination of agent appointment- Code of conduct- Unfair practices –Guidelines of IRDA. |
| V | Insurance Intermediaries and Managing Risk in Insurance Insurance Agent – Surveyors and Loss Assessors - Insurance Brokers – Third Party Administrators (TPA) – Bancassurance – Other Channels – Concept of Risk in Insurance Business – Factors affecting Risk Profile of Insurers. |

PERCENTAGE OF SYLLABUS REVISED : 100 %

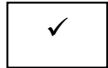
COURSE FOCUSES ON:



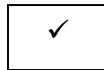
Skill Development



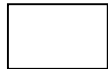
Entrepreneurial Development



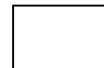
Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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 - CGPA 3.64)
Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India
☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in

BoS

21st

ATTENDANCE OF THE TWENTIETH BOARD OF STUDIES MEETING

Faculty: Commerce



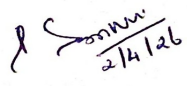
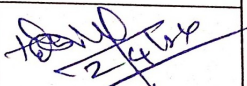
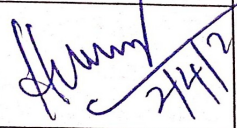

Board: Commerce with Professional Accounting

Date: 02/04/2026

Time: 10.00 a.m

Venue : D1 Block – Commerce Lab

The following members were present for the following meeting

| S. No. | Name | Designation | Signature |
|--------|---|--------------------|---|
| 1 | Dr. M. Kalimuthu, Professor & Head 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 | ABSENT |
| 3 | Dr.R.Velmurugan, Associate Professor & Head, Department of Commerce, Karpagam Academy of Higher Education, Pollachi Main Road, 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 | ABSENT |
| 6 | U S Vaishnav, 107,8th Street, Dr.Jaganatha Nagar, Civil Aerodrome Post, Coimbatore – 641014. | 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 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 |  |

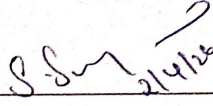
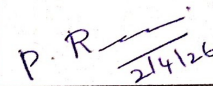

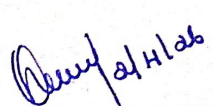
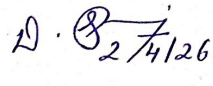
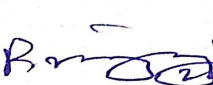
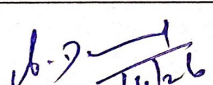
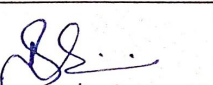
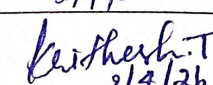
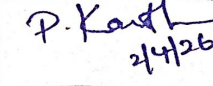


Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3rd Cycle - CGPA 3.64)
Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India
☎ +91-422-2369100 🌐 www.drngpasc.ac.in ✉ info@drngpasc.ac.in

BoS

21st

| | | | |
|----|---|------------------------|---|
| 10 | Dr. S.Suguna, Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |  2/4/26 |
| 11 | Dr. P. Revathi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |  2/4/26 |
| 12 | Dr. N. Ramya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |  2/4/26 |
| 13 | Dr. P.Dhanya, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |  2/4/26 |
| 14 | Dr. D. Sivasakthi, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |  2/4/26 |
| 15 | Dr.R.Mayilsamy, Associate Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |  2/4/26 |
| 16 | Mr.A.David, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |  2/4/26 |
| 17 | Ms.P.Maheswari, Assistant Professor, Department of Commerce(PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member | ABSENT |
| 18 | Dr.S.Malini, Assistant Professor, Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Internal Member |  2/4/26 |
| 19 | Kritheshni. T (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Student Representative |  2/4/26 |
| 20 | Karthikeyan.P (UG), Department of Commerce (PA), Dr.N.G.P. Arts and Science College, Coimbatore. | Student Representative |  2/4/26 |

Date : 02.04.2026


(Dr.M.Kalimuthu)

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