

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
Web : www.drngpasc.ac.in | Email : info@drngpasc.ac.in | Phone : +91-422-2369100

BoS

13th

MINUTES OF THE THIRTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Name of Board: Commerce

The Meeting of Board of Studies (BoS) was held as given below:

Name of the	BoS
Department	Commerce
Meeting No.	13
Date and Time	04/08/2022, 10.00 a.m.
Venue	IQAC Board Room
Members	The details are given in ANNEXURE - I

AGENDA

1	Discussion on UG Curriculum for AY 2022-23 and onwards adopting R4 guidelines.
2	Discussion on UG Syllabi for Part III - Core Courses for first semester 2022-23 Batch.
3	Discussion on Syllabus for Part III - Inter disciplinary Course (IDC-Business Economics) offered to other departments.
4	Discussion on Part - I (Tamil/Hindi/French/Malayalam) offered by Language department for 2022-23 Batch.
5	Discussion on Part -II (English) offered by English Department for 2022-23 Batch.
6	Discussion on Part IV (AECC) Environmental Studies for 2022-23 Batch.
7	Discussion on credits for Part - V Extension Activity for 2022-23 Batch.
8	Discussion on Value Added Certificate Course (VACC) to Faculty of Commerce.
9	Discussion on PG Curriculum for AY 2022-23 and onwards adopting R4 guidelines.
10	Discussion on PG syllabi for Core Courses for first semester 2022-23 Batch.
11	Discussion on PG syllabi for Discipline Specific Elective (DSE) for the First Semester 2022-23 Batch.
12	Any other matter.



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Faculty: Commerce

Name of Board: Commerce

The Chairman of BoS welcomed all the Board members for the meeting. The items listed in the agenda were taken for discussion.

The following were the minutes of the meeting:

Item 01	Discussion on UG Curriculum for AY 2022-23 and onwards adopting R4 guidelines.
Discussion	<ul style="list-style-type: none">Under regulation R4, common syllabi have been designed for the mandatory core theory courses recommended by TANSCHER (All UG programmes in Faculty of Commerce). The unified syllabi framed by designated departments were approved by their respective Board.Discipline Specific Elective (DSE) grouped under four specializations (Finance, Information Technology, Human Resource Management and Marketing) as a part of Choice Based Credit System. The UG Curriculum for AY 2022-23 was presented for discussion.
Resolution	The Board unanimously approved the curriculum.
Item 02	Discussion on UG Syllabi for Part III - Core Courses for first semester 2022-23 Batch
Discussion	225CPA1A1CA : CORE I Financial Accounting (New Course) <ul style="list-style-type: none">The unified syllabus approved by Board of Studies in Commerce with Professional Accounting was placed for endorsement. 225CI1A1CA – CORE II Principles of Management (New Course) <ul style="list-style-type: none">The unified syllabus approved by Board of Studies in Commerce with Information Technology was placed for endorsement. 225CO1A1CP : CORE PRACTICAL I Financial Modelling – I (New Practical Course) <ul style="list-style-type: none">Computer Practical in EXCEL to develop financial modelling skills and competencies were discussed and included
Resolution	The Board members approved the syllabi for the above courses.
Item 03	Discussion on syllabus for Part III - Inter Disciplinary Course (IDC) offered to other departments
Discussion	225CO1A1IA-IDC-Business Economics <ul style="list-style-type: none">Dr.Sharon Sophia and Dr.Karthick suggested to include legal constraints in pricing and Monetary Policy Committee in the Interdisciplinary Course Business Economics offered to all UG Programmes in Faculty of Commerce.
Resolution	The Board unanimously approved the IDC Syllabus.

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Item 04	Discussion on Part - I (Tamil/Hindi/French/Malayalam) offered by Language department for 2022-23 Batch.
Discussion	221TL1A1TA/ 221TL1A1HA /221TL1A1FA /221TL1A1MA : Tamil-I: Ikkala Illakiyam / Hindi-I: Modern Literature /French-I: Grammar, Translation and Civilization/ Malayalam-I : Modern Literature <ul style="list-style-type: none">The unified syllabi approved by the Board of Studies in Language Department were placed for endorsement.
Resolution	The Board members approved the Syllabi for the above courses.
Item 05	Discussion on Part II (English) offered by department of English for 2022-23 Batch
Discussion	221EL1A1EA : Professional English I <ul style="list-style-type: none">The unified syllabus approved by the Board of Studies in English was placed for endorsement.
Resolution	The Board unanimously approved the syllabus.
Item 06	Discussion on Part IV (AECC) Environmental Studies for 2022-23 Batch
Discussion	Environmental Studies <ul style="list-style-type: none">The unified syllabus approved by the Board of Studies in Microbiology was placed for endorsement.
Resolution	The Board unanimously approved the syllabus.
Item 07	Discussion on credits for Part – V Extension Activity for 2022-23 Batches.
Discussion	Extension Activity - NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs. <ul style="list-style-type: none">One credit to be awarded for participation in extension activities like NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs
Resolution	The Board members approved one credit to Extension Activity.
Item 08	Discussion on Value Added Certificate Courses (VACC).
Discussion	<ul style="list-style-type: none">The VAC course entitled Tally: Accounting Software Package to be offered by the industry from the Batch 2022-23 and onwards to the Faculty of Commerce
Resolution	The Board members approved the VAC course, syllabus and the offering industry.
Item 09	Discussion on PG Curriculum for AY 2022-23 and onwards adopting R4 guidelines.
Discussion	<ul style="list-style-type: none">Under regulation R4, common syllabi have been designed for the mandatory core theory courses recommended by TANSCH (All PG programmes in Faculty of Commerce). The unified syllabus framed by designated departments was approved by their respective Board. <p>The PG Curriculum for AY 2022-23 was presented for discussion.</p>
Resolution	The Board unanimously approved the PG curriculum.

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Item 10	Discussion on syllabi for Core Courses for first semester PG - 2022-23 Batch
Discussion	<p>225IB2A1CA : Human Resource Management (New Course)</p> <ul style="list-style-type: none">The unified syllabus approved by the Board of Studies in Commerce International Business was placed for endorsement. <p>225CO2A1CB : Advanced Corporate Accounting</p> <ul style="list-style-type: none">Dr.Kanniammal suggested to include Inter Company holdings to enhance the knowledge on holding companies and its procedures <p>225CO2A1CC : Corporate Governance (New Course)</p> <ul style="list-style-type: none">The Course contents were suggested and included to enhance the recent governance pattern in corporate companies. <p>225CO2A1CD : Marketing Management (New Course)</p> <ul style="list-style-type: none">The syllabus was discussed and included to develop the marketing skills and competencies as per global requirements.
Resolution	The Board members approved the syllabi for the above courses.
Item 11	Discussion on PG syllabi for Discipline Specific Elective (DSE) for the First Semester 2022-23 Batch
Discussion	<p>Discipline Specific Elective (DSE) courses were included to impart domain specific knowledge in Marketing, Finance and Management to meet the industrial and social requirements.</p> <p>225CO2A1DA - Advertisement and Promotions (New Course)</p> <ul style="list-style-type: none">The syllabus was discussed and included to inculcate the recent trends in advertising products and services <p>225CO2A1DB - Financial Markets and Instruments(New Course)</p> <ul style="list-style-type: none">The Indian financial system and different financial markets was discussed and included in the syllabus to enrich the knowledge on investment planning. <p>225CO2A1DC - Customer Relationship Management (New Course)</p> <p>The Course contents were discussed and included to enhance the customer relationship management.</p>
Resolution	The Board members approved the syllabi for all the above courses.
Item 12	Any other matter
Discussion	The board members discussed and suggested the Panel of Examiners.
Resolution	The Board recommended the external experts.

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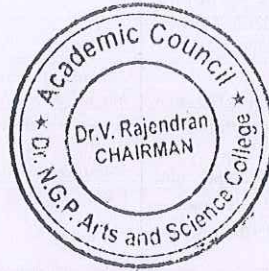
Item 12	Any other matter
Discussion	The board members discussed and suggested the Panel of Examiners.
Resolution	The Board recommended the external experts.

The chairman of Board of Studies (BoS) thanked all the members for their active participation and cordially invited them for the next meeting.

Date: 04/08/2022


(Dr. D. Parasakthi)

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





SYLLABUS REVISION

Faculty Name: Commerce
Semester: I

Board: Commerce

Course Code/ Name: 225PA1A1CA Financial Accounting

Unit	Existing	Revised
I	Accounting, Book-Keeping Accounting – Meaning – Objectives – Functions – Accounting Concepts and Conventions – Advantages – Limitations – Fundamentals of Book-Keeping – Accounting Standards - Journal – Ledger – Subsidiary books – Trial balance	Introduction to Accounting and Final Accounts Definition – Types of Accounts – Bases of Accounting Introduction to final accounts – Trading Account, Profit and Loss Account, Balance sheet with adjustments
II	Final Accounts Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account, Balance sheet with adjustments – Differences between Trial Balance and Balance sheet – Rectification of Errors: Types – Rectification	Bank Reconciliation Statement and Depreciation Need for Bank Reconciliation – Difference between cash book and pass book balances – Preparation of statement Meaning and Definition of Depreciation – Characteristics – Causes – Need – Methods (Straight Line, Written Down, Annuity, Sinking Fund, Insurance Policy and Machine Hour Rate methods)
III	Bills of Exchange Bills of Exchange – Promissory notes and bills of exchange – Recording of transactions relating to bills – Renewal of bills – Retiring of bills under rebate – Average Due Date – Meaning – Advantages – Calculation of Average Due Date	Definition – Features – Advantages – Distinction between Bills of Exchange and Promissory Notes – Dishonour of a Bill
IV	Bank Reconciliation Statement Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement Accounting for Non Trading concerns – Receipts and Payments Account – Income and Expenditure Account – Differences between Receipts and Payments and Income and Expenditure Accounts – Balance sheet	Account Current and Average Due Date Meaning of Account current – Definition – Methods: Product, Red-ink Interest, Interest table, Periodical balance and Epoque method Meaning of Average due date – Uses – Accounting treatment – Calculation of Interest
V	Depreciation Depreciation – Meaning – Causes – objectives of depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation	Accounting for Consignments and Goods Sent on Sale or Return Basis Meaning of Consignment – Distinction between consignment and sale – Accounting treatment in the books of the Consignor and Consignee – Goods sent on consignment at cost and at Invoice price Meaning of Sale or Return – Purpose – Methods of Recording Sale or Return Transactions

PERCENTAGE OF SYLLABUS REVISED: 68 %

COURSE FOCUS ON

- | | | | |
|-------------------------------------|-----------------------------------|--------------------------|-----------------------------|
| <input checked="" type="checkbox"/> | Skill Development | <input type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovation |
| <input type="checkbox"/> | Intellectual Property Right (IPR) | | |

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SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 225C11A1CA/Principles of Management

Unit	Existing	Revised
I	Management: Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management – Evolution of Management – Taylor, Fayol, Hawthorne study. Management By Objectives (MBO) – Management By Exception (MBE)	Introduction to Management: Organization culture and Environment — Current trends and issues in Management.
II	Planning: Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making.	
III	Organising: Definition – Principles - Types - Importance –Elements of Organising Process - Delegation and Decentralization – Departmentation- Span of Control.	Line & Staff- Overcoming Line-staff conflict, Committees- Organization Structures – Types - Advantages & Disadvantages Barriers of Delegation Directing – meaning & Definition – Principles – Techniques – Importance
IV	Staffing: Meaning and Definition – Functions – Recruitment - Sources of Recruitment – Selection, Interview – Types - Motivation – Importance of Motivation - Maslow's Theory of Motivation – X, Y and Z Theories – Herzberg theory. Leadership – Types – Qualities of a Good Leader	Performance Appraisal - 360 Degree Appraisal Method – Assessment Centre Method - McGregor Theory & William Ouchi Theory
V	Control: Co-ordination – Need and Techniques. Control – Meaning and Definition – Need and significance of control – Process of Control – Techniques of control.	Controlling and Reporting: Reporting – meaning & Definition – Principles – Techniques – Importance

PERCENTAGE OF SYLLABUS REVISED: 20%

COURSE FOCUS ON



Skill Development



Entrepreneurial Development



Employability

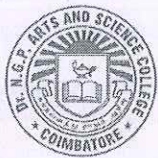


Innovation



Intellectual Property Right (IPR)

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SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 225CO1A11A Business Economics

Unit	Existing	Revised
I	Business Economics, Demand: Meaning- definition- scope of business economics- micro and macro economics- significance of business economics. Demand-determinants – law of demand and demand curves – types of demand – concept of elasticity – methods of measuring price elasticity of demand.	Demand Analysis Change in demand and shift in demand Determinants of elasticity of demand
II	Supply: Supply – factors affecting supply – law of supply – elasticity of supply and types of elasticity of supply – cost of production – concepts of cost and its types. Price and output decisions in various market forms: Determination of perfect market and imperfect market.	Supply and Cost analysis Legal constraints in pricing – Competition Act 2002-history and features –Producer Price Index(PPI)
III	Business Cycle: Introduction -characteristics of business cycle- phases of business cycle- boom-recession-depression-recovery. Inflation and Deflation: definition and meaning- types of Inflation-deflation-method of calculation and its effect in economy	Price analysis and Business Cycle Consumer Price Index(CPI) – Inflation Rate
IV	Monetary Policy: Meaning of monetary policy- objectives of monetary policy- limitations of monetary policy- instruments of monetary policy- Reserve Bank and control of credit (monetary policy) – Methods – general method (Quantitative) – selective method (Qualitative)- Fiscal Policy: meaning- objectives- instruments- limitations.	Monetary and Fiscal Policy: Monetary Policy Committee (MPC) - Demonetisation: merits and demerits, history of demonetisation in India.
V	National Income: Wealth and income- definition and concepts of national income- gross domestic product (GDP) - gross national product (GNP)- net national product (NNP)- national income (NI)- personal income (PI)- disposable personal income – per capita income- national income accounts or social accounting – methods of computation of national income- difficulties of computation of national income and per capita income	Transfer Payments. National Income Accounting - Methods of Computation

PERCENTAGE OF SYLLABUS REVISED: 30.3%

COURSE FOCUS ON



Skill Development



Entrepreneurial Development



Employability

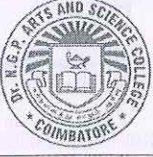


Innovation



Intellectual Property Right (IPR)

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BoS

13th

SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 221TL1A1TA / PART - I - TAMIL - I: IKKALA ILAKKIYAM

Unit	Existing	Changes
I	1. உயிர்-பெற்ற-தமிழர்-பாட்டு - பாரதியார் 2. படி - பாரதிதாசன் 3. போராடும்-புறப்பட்டோம் - தமிழ்-ஒளி 4. தமிழ்க் கொலை புரியாதீர் - புலவர் குழந்தை 5. திரைத்தமிழ்: அ)சும்மா கிடந்த நிலத்தை - எனத் தொடங்கும் பாடல் - பட்டுக்கோட்டை கல்யாண சுந்தரனார். ஆ) சமரசம் உலாவும் இடமுமே - எனத் தொடங்கும் பாடல் - மருதகாசி. இ) உன்னை அறிந்தால் - எனத் தொடங்கும் பாடல் - கண்ணதாசன்.	இலக்கிய வரலாறு - மறுமலர்ச்சி கவிஞர்களின் தமிழ்ப்பணிகள் பாரததேசம் - பாரதியார் தமிழரின் பெருமை - நாமக்கல் கவிஞர் திரைத் தமிழ் : விஞ்ஞானத்த வளர்க்கப் போறண்டி - உடுமலை நாராயணகவி
II	1. கடமையைச் செய் - மீரா 2. அம்மாவின்-பொய்கள் - ஞானக்கூத்தன் 3. செருப்புடன்-ஒரு-பேட்டி - மு.மேத்தா 4. சிங்கவால்-ஞாங்கின்-மரணம் - சிற்பி 5. கடல்கோள்-2004 - முத்தமிழ்-விரும்பி 6. கரிக்கிறது தாய்ப்பால் - ஆரூர் தமிழ்நாடன் 7. ஐந்தாம் வகுப்பு 'அ' பிரிவு - நா. முத்துக்குமார் 8. ஹைகூ. கவிதைகள் - 15 கவிதைகள்	இலக்கிய வரலாறு - புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் ஒப்பிலாத சமுதாயம் - அப்துல் ரகுமான் கன்னிமாடம் - மு.மேத்தா மலையாளக் காற்று - சிற்பி
III	1. ஒரு-கதையும்-கொஞ்சம்-கள்ளிப்பாலும் - தாமரை 2. நீரில் அலையும் முகம் - அ. வெண்ணிலா 3. தொட்டிச்-செடி - இளம்பிறை 4. ஏனிந்த வித்தியாசங்கள் - மல்லிகா	தொலைந்து போனேன் - தாமரை தற்காத்தல் - பொன்மணி வைரமுத்து புதையுண்ட வாழ்க்கை - சுகந்தி சுப்ரமணியன்
IV	1. வேப்பமரம் - ந.பிச்சமூர்த்தி 2. அகல்மைய - புதுமைப்பித்தன் 3. ஒருபிடி-சோறு - ஜெயகாந்தன் 4. காய்ச்சமரம் - கிராஜநாராயணன் 5. நிராசை - பாமா 6. குதிரை-மசால்-தாத்தா - சு.வேணுகோபால்	இலக்கிய வரலாறு - சிறுகதையின் தோற்றமும் வளர்ச்சியும் கனகாம்பரம் - கு.ப.ராஜகோபால் ஆற்றங்கரைப் பிள்ளையார் - புதுமைப்பித்தன் பொம்மை - ஜெயகாந்தன் காட்டில் ஒரு மான் - அம்பை வேட்கை - சூர்யகாந்தன்
V	அ. இலக்கியவரலாறு 1. மறுமலர்ச்சி கவிஞர்களின் தமிழ்ப்பணிகள் 2. புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும் 3. சிறுகதையின் தோற்றமும் வளர்ச்சியும் ஆ. இலக்கணம்:1. வல்லினம் மிகும், மிகா இடங்கள் (ஒற்றுப்பிழை நீக்கி எழுதுதல்) 2. ர,ற,ல, ழ, ள,ண, ந,ன வேறுபாடு (ஒலிப்பு நெறி, சொற்பொருள் வேறுபாடு அறிதல்) இ. படைப்பாக்கப் பயிற்சி 1. கவிதை, சிறுகதை எழுதுதல்	இலக்கிய வரலாற்றுப் பகுதி அந்தந்த அலகுகளுக்குத் தகுந்தாற் போல் மாற்றி அமைக்கப்பட்டுள்ளது.

PERCENTAGE OF SYLLABUS REVISED

: 78%

COURSE FOCUS ON



Skill Development



Entrepreneurial Development



Employability



Innovation



Intellectual Property Right (IPR)

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BoS

13th

SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 221TL1A1HA/ PART – I - HINDI – I : MODERN LITERATURE

Unit	Existing	Changes
I	गद्य – नूतन गद्य संग्रह (जय प्रकाश) पाठ 1- रजिया पाठ 2- मक्रील पाठ 3- बहता पानी निर्मला पाठ 4- राष्ट्रपिता महात्मा गाँधी	-
II	कहानी कुंज- डॉ वी.पी. 'अमिताभ'(पाठ 1-4)	-
III	व्याकरण : शब्द विचार (संज्ञा, सर्वनाम,कारक,विशेषण)	व्याकरण : शब्द विचार (संज्ञा, सर्वनाम,विशेषण)
IV	अनुच्छेद लेखन	-
V	अनुवाद अभ्यास-III (केवल अंग्रेजी से हिन्दी में) (पाठ 1 to 10)	-

PERCENTAGE OF SYLLABUS REVISED

: 25%

COURSE FOCUS ON



Skill Development



Entrepreneurial Development



Employability



Innovation

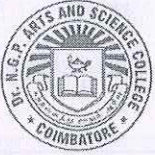


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13th

SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 221TL1A1FA / PART – I - FRENCH – I : Grammar, Translation and Civilization

Unit	Existing			Changes
I	Objectifs de Communication	Tâche	Activités de réception et de production orale	
	<ul style="list-style-type: none"> Saluer Enter en contact avec quelqu'un. Se présenter. S'excuser 	En cours de cuisine, premiers contacts avec les membres d'un groupe	<ul style="list-style-type: none"> Comprendre des personnes qui se saluent. Échanger pour entrer en contact, se présenter, saluer, s'excuser. Communiquer avec <i>tu</i> ou <i>vous</i>. Comprendre les consignes de classe Épeler son nom et son prénom. Computer jusqu'à 10. 	
II	Objectifs de Communication	Tâche	Activités de réception et de production orale	
	<ul style="list-style-type: none"> Demander de se présenter. Présenter quelqu'un. 	Dans la classe de français, se présenter et remplir une fiche pour le professeur.	<ul style="list-style-type: none"> Comprendre les informations essentielles dans un échange en milieu professionnel. Échanger pour se présenter et présenter quelqu'un. 	
III	Objectifs de Communication	Tâche	Activités de réception et de production orale	
	<ul style="list-style-type: none"> Exprimer ses goûts. 	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation.	<ul style="list-style-type: none"> Dans une soirée de rencontres rapid comprendre des personnes qui échantent sur elles et sur leurs goût Comprendre une personne qui parler des goûts de quelqu'un d'autre. 	
IV	Objectifs de Communication	Tâche	Activités de réception et de production orale	Demander à quelqu'un de faire quelque chose. Demander poliment. Parler d'actions passés. Tu veux bien? Page 46
	<ul style="list-style-type: none"> Présenter quelqu'un 	Dans un café, participer à une soirée de rencontres rapides et remplir de tâches d'appréciation	<ul style="list-style-type: none"> Exprimer ses goûts. Comprendre une demande laissée sur un répondeur téléphonique. Parler de ses projets de week-end. 	
Autoévaluation du module I Page 40 – Préparation au DELF A1 page 42				
V	Demander à quelqu'un de faire quelque chose. Demander poliment. Parler d'actions passés.	Organiser un programme d'activités pour accueillir une personne importante.	Comprendre une personne demande un service à quelqu'un. Demander à quelqu'un de faire quelque chose. Imaginer et raconter au passé à partir de situations dessinées.	Make in Own Sentences
	Tu veux bien? Page 46			

PERCENTAGE OF SYLLABUS REVISED : 8%

COURSE FOCUS ON



Skill Development



Entrepreneurial Development



Employability



Innovation



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13th

SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 221TLIA1MA / PART - I - MALAYALAM - I : MODERN LITERATURE

Unit	Existing	Changes
I	Novel : Alahayude penmakkal	Novel : Pathummayude Adu
II	Novel : Alahayude penmakkal	Novel : Pathummayude Adu
III	Short Story : Nalinakanthi	-
IV	Short Story : Nalinakanthi	-
V	Composition & Translation	Expansion of ideas, General Essay and Translation

PERCENTAGE OF SYLLABUS REVISED : 50%

COURSE FOCUS ON



Skill Development



Entrepreneurial Development



Employability



Innovation

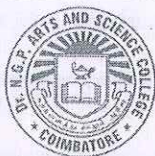


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13th

SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 221EL1A1EA- Core Course: Professional English I

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUS ON:

Skill Development

Entrepreneurial Development

Employability

Innovation

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SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: Environmental studies

Unit	Existing	Changes
I	Introduction to Environmental studies & Ecosystems: Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. Scope and importance; Concept of sustainability and sustainable development. Ecosystem - Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).	
II	Natural Resources: Renewable and Non-renewable Resources: Land Resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and overexploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Heating of earth and circulation of air: air mass formation and precipitation: Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.	
III	Biodiversity and Conservation: Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	
IV	Environmental Pollution, Environmental Policies & Practices: Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Prevention & Control of Pollution Act – Air & Water. Wildlife Protection Act; Forest Conservation Act; International agreements: Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context.	
V	Human Communities and the Environment & Field Work : Human population and growth: Impacts on environment, human health and welfare. Carbon foot print. Resettlement and rehabilitation of project affected persons: case studies. Disaster management: floods, earthquakes, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness case studies (e.g., CNG vehicles in Delhi): Visit to an area to document environmental assets; river/forest/flora/fauna, etc. Visit to a local polluted site – Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystems pond, river, Delhi Ridge, etc.	Population explosion – Family Welfare Programmes Role of Information Technology in Environment and human health. Role of the Colleges, Teachers and Students in village adoption towards clean, green and make in villages in various aspects.

PERCENTAGE OF SYLLABUS REVISED: 33 %

COURSE FOCUS ON

Skill Development

Entrepreneurial Development

Employability

Innovation

Intellectual Property Right (IPR)

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13th

SYLLABUS REVISION

Faculty: Commerce

Board: Commerce

Semester: I

Course Code / Name: 225IB2A1CA / Human Resource Management

PERCENTAGE OF SYLLABUS REVISED : 100%

COURSE FOCUS ON

Skill Development

Entrepreneurial Development

Employability

Innovation

Intellectual Property Right (IPR)

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13th

SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 225CO2A1CA Managerial Economics

Unit	Existing	Revised
I	Managerial Economics: Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise	Managerial Economics in Relation with other Disciplines – – Social Responsibility – Decision Making in Business
II	Demand analysis Demand analysis - Elasticity of demand- Factors influencing elasticity of demand - Demand determinants – Demand distinctions- Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables.	Law of Demand – Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand – Demand Forecasting: General Considerations and Methods.
III	Cost and production analysis: Cost and production analysis - Cost concepts – Cost and output relationship - cost control- Short run and Long run - cost functions - production functions – Break- even analysis – Economies of scale of production.	Managerial Use of Production Function - Pricing Policies – Pricing over Life Cycle of a Product - Export Pricing Strategy and Decisions.
IV	Pricing: Pricing and output decisions in different market situations – Monopoly and Duopoly competition – Perfect and Imperfect competition – Pricing policies – Types – Factors affecting pricing policies.	Macro Economics: Major Issues in Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) – Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate – Fiscal Policy and Monetary Policy.
V	Business cycles: Business cycles – National income, monetary and fiscal policy – Public finance – Government Institutions, State Governments, Local Self-Government, Central Government – Industrial Sickness – Causes – Remedies.	International Trade: International Trade: Features, Advantages and Disadvantages - International Trade Theories: Comparative Cost Theory, Opportunity Cost Theory and H.O. Theory – Gains from Trade – Terms of Trade - TRIPS, TRIMS and IPR.

PERCENTAGE OF SYLLABUS REVISED : 78%

COURSE FOCUS ON

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|-------------------------------------|-----------------------------------|--------------------------|-----------------------------|
| <input checked="" type="checkbox"/> | Skill Development | <input type="checkbox"/> | Entrepreneurial Development |
| <input checked="" type="checkbox"/> | Employability | <input type="checkbox"/> | Innovation |
| <input type="checkbox"/> | Intellectual Property Right (IPR) | | |

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13th

SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 225CO2A1CB Advanced Corporate Accounting

Unit	Existing	Revised
I	Company Final Accounts Company Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation -Managerial remuneration – Preparation of profit and loss account and Balance Sheet.	
II	Amalgamation and Absorption Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction and Internal reconstruction	
III	Holding Companies Holding company accounts excluding—inter-company holdings – Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets - Liquidation of companies	including inter-company holdings
IV	Accounts for Banking Companies Accounts for banking companies- Preparation of profit and loss account and balance sheet. Accounts for Insurance Companies- Preparation of profit and loss account and balance sheet.	
V	Indian Accounting Standards International Financial Reporting Standards (IFRS)– Meaning-Advantages- Disadvantages. Human Resource Accounting - Characteristics, Applications methods - Principles of Government Accounting – Principles of Responsibility accounting and inflation Accounting.	

PERCENTAGE OF SYLLABUS REVISED: 3%

COURSE FOCUS ON:

Skill Development

Entrepreneurial Development

Employability

Innovation

Intellectual Property Right (IPR)

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SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 225CO2A1CC Corporate Governance

Unit	Existing	Revised
I	Values: Values-Importance, sources of value systems, types, values loyalty and ethical Behaviour, values across cultures, business ethics nature, characteristics and needs, ethical practices and management.	Corporate Governance Corporate Governance: Need, Scope, Benefits and issues of corporate governance, Role and responsibilities of board of directors, shareholders and auditors- Corporate governance in Indian Perspective.
II	Ethics: The Ethical values system—universalism, utilitarianism, distributives justice, social contracts, individual freedom of choice, professional codes, culture and ethics—ethical values in different culture, culture and individual ethics. Corporate Governance Framework in India: Corporate Governance Framework in India: Corporate boards and its powers, responsibilities; disqualifications; board committees and their functions	Remuneration committee, nomination committee, compliance committee, shareholder grievance committee, investor's relation committee, regulatory frame work of corporate governance in India.
III	Law and Ethics: Law and ethics—relationship between law and ethics, other bodies in enforcing ethical business Behaviour, impact of laws on business ethics; social responsibilities of business—environmental protection, fair trade practice.	Whistle blowing Whistle blowing and corporate governance: The concept of whistle blowing; types of whistle blowers; whistle blower policy, the whistle blower legislation across countries; development in India.
IV	Corporate governance: Corporate governance: Need, Scope, Benefits and issues of corporate governance, Role and responsibilities of board of directors, share holders and auditors—Corporate governance in Indian Perspective. Corporate Governance and Banking Sector Corporate Governance and Banking Sector- Public Sector Banks- Code of Corporate Governance- Reforms of Banking Sectors - Corporate Governance and Public Enterprises-Business ethics.	
V	Corporate Governance and Banking Sector Corporate Governance and Banking Sector—Public Sector Banks—Code of Corporate Governance—Reforms of Banking Sectors—Corporate Governance and Public Enterprises—Business ethics and—corporate social responsibility	Corporate Social Responsibility Elements of corporate social responsibility: Employees, the environment, human rights, communities and social welfare, social investment, ethical conduct – Risk issues – economic, political, legal, regulatory, social and demographic risk issues.

PERCENTAGE OF SYLLABUS REVISED: 90%

COURSE FOCUS ON:

Skill Development

Entrepreneurial Development

Employability

Innovation

Intellectual Property Right (IPR)

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SYLLABUS REVISION

Faculty Name:

Board: Commerce

Semester: I

Course Code/ Name: 225CO2A1CD Marketing Management

PERCENTAGE OF SYLLABUS REVISED : 100%

COURSE FOCUS ON

Skill Development

Entrepreneurial Development

Employability

Innovation

Intellectual Property Right (IPR)

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SYLLABUS REVISION

Faculty Name:

Board: Commerce

Semester: I

Course Code/ Name: 225CO2A1DA Advertisement and Promotions

PERCENTAGE OF SYLLABUS REVISED : 100%

COURSE FOCUS ON

Skill Development

Entrepreneurial Development

Employability

Innovation

Intellectual Property Right (IPR)

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13th

SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 225CO2A1DB Financial Markets and Institutions

Unit	Existing	Revised
I	Financial Markets Financial Markets—An Overview—Money Market—Call Money Market—Commercial Paper Market—Commercial Bill Market—Certificate of Deposit (CD) Market—Treasury Bill Market—Government or Gilt-edged Securities Market.	Financial System: Structure of Indian financial system - objectives and functions of financial system- financial system and economic development – Financial sector reforms – financial inclusion and recent developments
II	Capital Market: Capital Market—An Overview—Capital Market Instruments—Capital Market Reforms—New Issue Market (NIM)—Debt Market—Foreign Exchange Market—Derivatives Market.	Money Market: Money Market: Meaning – Constituents- Functions - Instruments - Recent Trends in Indian Money Market.
III	Credit Rating: Credit Rating and Information Services of India Limited (CRISIL)—Discount and Finance House of India Limited (DFHI). Capital Market: Capital Market: meaning – Types - Primary Market- Its Role and Functions - Methods of Issuing Securities in Primary Market - Intermediaries in New Issue Market	Procedure for New Issues, and SEBI Guidelines for Issue in Primary Market - Secondary Market - Importance and Functions -, Listing of Securities in Stock Exchanges.
IV	ICRA Investment Information and Credit Rating Agency of India Limited (ICRA)—Over the Counter Exchange of India (OTCEI)—National Securities Depository Limited (NSDL)—Securities Trading Corporation of India Limited (STCI).	Leasing Leasing – Factoring - Credit Rating, Hire Purchase -Consumer Durables Financing, - Merchant Banking Agencies – Underwriting - Funds Transfer - Acceptance, Stock Holding - Loan Syndication - Custodial Service - Depository Services, and Venture Capital Finance.
V	Financial Institutions Financial Institutions—Money Market Institutions—Capital Market Institutions—Significance, Role, RBI regulation—National Housing Bank—Functions and working—Export-Import (EXIM) Bank of India—NABARD.	International capital and money market International capital and money market instruments and their salient features - Integration of financial markets and approach - Arbitrage opportunities - Role of financial intermediaries. International Money Market Instruments and Institutions - GDRs, ADRs, IDRs, Euro Bonds, Euro Loans, Repos, CPs, derivatives, floating rate instruments, loan syndication and Euro deposits.

PERCENTAGE OF SYLLABUS REVISED: 92%

COURSE FOCUS ON



Skill Development



Entrepreneurial Development



Employability



Innovation



Intellectual Property Right (IPR)

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SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: I

Course Code/ Name: 225CO2A1DC Customer Relationship Management

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUS ON

Skill Development

Entrepreneurial Development

Employability

Innovation

Intellectual Property Right (IPR)

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ATTENDANCE OF THE THIRTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

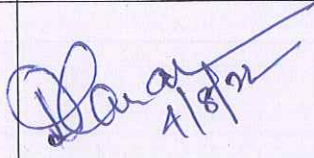
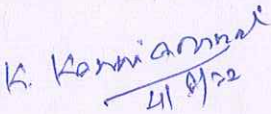
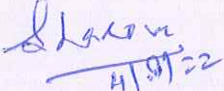

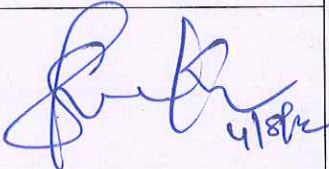
Name of Board: Commerce

VENUE: IQAC Board Room

DATE: 04/08/2022

TIME: 10:00 AM

The following members were present for the Board of Studies meeting

S.NO.	NAME	POSITION	SIGNATURE*
1.	Dr.D. Parasakthi Professor &Head Department of Commerce Dr.N.G.P. Arts and Science College	Chairman	 4/8/22
2.	Dr. K. Kanniammal Professor, Department of Commerce Avinashilingam University Coimbatore.	VC Nominee	 4/8/22
3.	Dr. Sharon Sophia Associate Professor Grade I Vellore Institute of Technology Business School Chennai.	Subject Expert	 4/8/22
4.	Dr. C. Karthick Assistant Professor School of Commerce, Finance and Accountancy Christ University Bangalore.	Subject Expert	
5.	Mr. N. Sampath Kumar GM Training and Career Advancement , Roots Industries India Ltd., Coimbatore.	Industrial Expert	 4/8/22





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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
Web : www.drngpasc.ac.in | Email : info@drngpasc.ac.in | Phone : +91-422-2369100

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6.	Mr.V. Gunasekaran Director, Nextro Service Pvt. Ltd., Saibaba Colony Coimbatore.	Alumni	V. Gunasekaran 4/8/2022
7.	Dr.N.Kuppuchamy Professor & Head Department of Tamil	Co-opted Member	N. Kuppuchamy 5/8/22
8.	Dr.R.VithyaPrabha Professor & Head Department of English		R. VithyaPrabha 4/8/22
9.	Dr.R. Sowrirajan Professor & Head Department of Mathematics		R. Sowrirajan
10.	Dr. S.Kamalaveni Professor & Head Department of Commerce with Information Technology		S. Kamalaveni 4/8/22
11.	Dr.K.Vanaja Professor & Head Department of Commerce with Professional Accounting		K. Vanaja 4/8/22
12.	Dr. S. Mohanraj Professor & Head Department of Commerce with International Business		S. Mohanraj 4/8/22
13.	Ms. M. Banurekha Assistant Professor	Member	M. Banurekha 7/8/22
14.	Mr. M.A. Prasad Assistant Professor(SG)	Member	M. A. Prasad 4/8/22
15.	Dr. M.P. Kumaran Assistant Professor	Member	M. P. Kumaran 4/8/22
16.	Dr.S.Gandhimathi Associate Professor	Member	S. Gandhimathi 4/8/22
17.	Mr.D.Shanmugavadivel Assistant Professor	Member	D. Shanmugavadivel 4/8/2022





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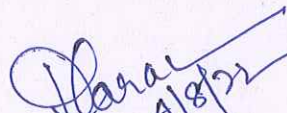
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17.	Mr. P.Vimal Kumar Assistant Professor	Member	P. Vimal Kumar 4/8/22
18.	Mr. N.Chandru Assistant Professor	Member	N. Chandru 4/8/22
19.	Dr.M.R. Chandrasekar Assistant Professor	Member	Dr. M.R. Chandrasekar 4/8/22
20.	Dr.S.Muruganandham Associate Professor	Member	Dr. S. Muruganandham 4/8/22
21.	Mr. K.Ponnumani Assistant Professor	Member	Mr. K. Ponnumani 4/8/22
22.	Ms.P.Mahewari Assistant Professor	Member	Ms. P. Mahewari 4/8/22
23.	Dr.Vennila Gopal Assistant Professor	Member	Dr. Vennila Gopal 4/8/22
24.	Dr.S.Renugadevi Assistant Professor	Member	Dr. S. Renugadevi 4/8/22
25.	Dr.S.Dharchana Assistant Professor	Member	Dr. S. Dharchana 4/8/22
26.	R.Monisha III B.Com - A Register No. 201CO034	Student Representative	R. Monisha
27.	D.Vinodhini II M.Com Register No.212CO029	Student Representative	D. Vinodhini 4/8/22

Date: 04/08/2022


4/8/22

(Dr.D. Parasakthi)

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



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