



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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## MINUTES OF THE FOURTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

Name of Board: Commerce

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

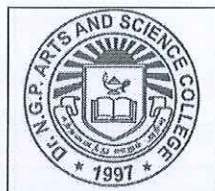
Name of the	BoS
Department	Commerce
Meeting No.	14
Date and Time	24/11/2022, 11.00 a.m.
Venue	IQAC Board Room
Members	The details are given in ANNEXURE - I

### AGENDA

1	Discussion on UG Syllabi for Part III – Core Courses for second semester 2022-23 Batch and onwards.
2	Discussion on Syllabus for Part III - Inter Disciplinary Course (IDC) 2022-23 Batch and onwards.
3	Discussion on Part - I (Tamil/Hindi/French/Malayalam) offered by Language Department for 2022-23 Batch and onwards.
4	Discussion on Part -II (English) offered by English Department for 2022-23 Batch and onwards.
5	Discussion on Part IV (AECC) for 2022-23 Batch and onwards.
6	Discussion on credits for Part - V Extension Activity for 2022-23 Batch and onwards
7	Discussion on Value Added Certificate Course (VACC).
8	Discussion on PG syllabi for Core Courses for second semester 2022-23 Batch and onwards.
9	Discussion on PG Syllabus for Extra Departmental Course (EDC)
10	Discussion on PG syllabi for Discipline Specific Elective (DSE) for second semester 2022-23 Batch and onwards.
11	Any other matter.







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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## MINUTES OF THE FOURTEENTH BOARD OF STUDIES MEETING

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.

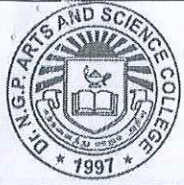
The following were the minutes of the meeting:

<b>Item 01</b>	<b>Discussion on UG Syllabi for Part III - Core Courses for second semester 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>225BPA1A2CA - Advanced Financial Accounting (New Course)</b> <ul style="list-style-type: none"><li>The unified syllabus approved by Board of Studies in Commerce with Business Process Services was placed for endorsement.</li></ul> <b>225CR1A2CA - Business Law (New Course)</b> <ul style="list-style-type: none"><li>The unified syllabus approved by Board of Studies in Commerce with Corporate Secretaryship was placed for endorsement.</li></ul> <b>225CO1A2CP - Financial Modelling – II (New Practical Course)</b> <ul style="list-style-type: none"><li>It was discussed to include Data application in EXCEL for decision making.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabi for the above courses.
<b>Item 02</b>	<b>Discussion on syllabus for Part III - Inter Disciplinary Course (IDC)</b>
<b>Discussion</b>	<b>225CO1A2IA- Indian Economy</b> <ul style="list-style-type: none"><li>Dr. Sharon Sophia Subject Expert suggested to include Tamil Nadu Industrial Policy and New Technology introduced in Indian Agriculture.</li></ul> <b>225CO1A2IB – Auditing(New Course)</b> <ul style="list-style-type: none"><li>Dr.K.Kanniammal suggested to include Share transfer audit in <b>Unit - IV</b></li><li>The syllabus is offered to Commerce with Corporate Secretaryship.</li></ul>
<b>Resolution</b>	The Board unanimously approved the IDC Syllabus.
<b>Item 03</b>	<b>Discussion on Part - II (Tamil/Hindi/French/Malayalam) offered by Language department for 2022-23 Batch and onwards.</b>
<b>Discussion</b>	<b>221TL1A2TA –Tamil II - Ara Ilakiyam</b> <b>221TL1A2HA - Hindi-II - Modern Literature</b> <b>221TL1A2FA – French II - Grammar, Translation and Civilization</b> <b>221TL1A2MA – Malayalam II - Modern Literature</b> The unified syllabi approved by the Board of Studies in Language Department were placed for endorsement.
<b>Resolution</b>	The Board unanimously approved the Syllabi for the above courses.

Cont'd...







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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

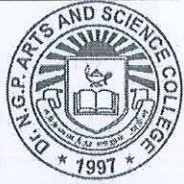
BoS

14<sup>th</sup>

<b>Item 04</b>	<b>Discussion on Part II (English) offered by department of English for 2022-23 Batch and onwards</b>
<b>Discussion</b>	<b>221EL1A2EA: Professional English II</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in English was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabus.
<b>Item 05</b>	<b>Discussion on Part IV (AECC) for 2022-23 Batch and onwards.</b>
<b>Discussion</b>	<b>221TL1A2AA - Basic Tamil</b> <b>221TL1A2AB - Advanced Tamil</b> <ul style="list-style-type: none"><li>The unified syllabi approved by Board of Studies in Language department were placed for endorsement.</li></ul> <b>225CR1A2AA - Human Rights and Women's Rights</b> <ul style="list-style-type: none"><li>The unified syllabus approved by Board of Studies in Commerce with Corporate Secretaryship was placed for endorsement.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabi.
<b>Item 06</b>	<b>Discussion on credits for Part - V Extension Activity for 2022-23 Batch and onwards.</b>
<b>Discussion</b>	<b>Extension Activity - NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs.</b> <ul style="list-style-type: none"><li>One credit to be awarded for participation in extension activities like NSS/NCC/ YRC/RRC/ Yoga/Sports/ Clubs</li></ul>
<b>Resolution</b>	The Board members approved one credit to each Extension Activity.
<b>Item 07</b>	<b>Discussion on Value Added Certificate Courses (VACC).</b>
<b>Discussion</b>	<ul style="list-style-type: none"><li>The VAC Course entitled Value Added Certificate Course on Business Practices for the Batch 2021-22 and onwards to the Faculty of Commerce.</li></ul>
<b>Resolution</b>	The Board members approved the VACC syllabus.
<b>Item 08</b>	<b>Discussion on syllabi for Core Courses for second semester PG 2022-23 Batch and onwards.</b>
<b>Discussion</b>	<b>225CO2A2CA: International Business (New Course)</b> <ul style="list-style-type: none"><li>Dr.Sharon Sophia Subject Expert suggested to include Forex Market and Cross Border Market in <b>Unit I</b></li><li>Dr.K. Kanniammal VC Nominee suggested to include Bretton Wood Theory in <b>Unit III.</b></li><li>Mr.N.Sampath Kumar Industrial Expert suggested to include Commodities Market in <b>Unit IV.</b></li></ul> <b>225CO2A2CB: Applied Costing (New Course)</b> <ul style="list-style-type: none"><li>Mr.N.Sampath Kumar Industrial Expert suggested to include Employee Turnover and Labour Turnover in <b>Unit - III</b> and Service costing in <b>Unit - IV.</b></li></ul> <b>225CO2A2CC: Accounting for Management (New Course)</b> <ul style="list-style-type: none"><li>Mr.V.Gunasekaran Alumni suggested to include Application and interpretation of ratio in <b>Unit - II</b></li></ul>







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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

	<ul style="list-style-type: none"><li>Dr.Sharon Sophia Subject Expert suggested to include Operating cycle, Aging cycle, Credit decision cycle and working capital cycle in <b>Unit -II</b>.</li></ul> <b>225CO2A2CP: Computer Applications in Business Accounting (New Course)</b> <ul style="list-style-type: none"><li>The syllabus was discussed to enhance analytical skills.</li></ul>
<b>Resolution</b>	The Board unanimously approved the Syllabi for the above courses.
<b>Item 09</b>	<b>Discussion on syllabus for Extra Departmental Course (EDC) offered by Mathematics department</b>
<b>Discussion</b>	<b>222MT2A2EC- Operations Research</b> <ul style="list-style-type: none"><li>The unified syllabus approved by the Board of Studies in Mathematics was placed for endorsement.</li></ul> <b>225CO2A2EA – Financial and Management Accounting</b> <ul style="list-style-type: none"><li>Mr.N.Sampath kumar the industrial experts suggested to add trust account in <b>Unit-II</b>.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabus for the course.
<b>Item 10</b>	<b>Discussion on PG syllabi for Discipline Specific Elective (DSE) for the second semester 2022-23 Batch and onwards</b>
<b>Discussion</b>	Discipline Specific Elective (DSE) courses were included to impart domain specific knowledge in Marketing, Finance and Management to meet the industrial and social requirements. <b>225CO2A2DA - Retail Marketing (New Course)</b> <ul style="list-style-type: none"><li>Mr.N.Sampath Kumar Industrial Expert suggested to include the recent trends in Retail Marketing.</li></ul> <b>225CO2A2DB – Insurance and Risk Management (New Course)</b> <ul style="list-style-type: none"><li>Mr.N.Sampath Kumar Industrial Expert suggested to include Personal Accident in <b>Unit - III</b>.</li><li>Dr.Sharon Sophia Subject Expert suggested to include Credit Risk, Probability Risk, Operational Risk and Market Risk in <b>Unit – IV</b>.</li></ul> <b>225CO2A2DC - Change Management (New Course)</b> <ul style="list-style-type: none"><li>The Course contents were discussed to enhance the tactical skill in dealing the micro and macroscopic needs effectively.</li></ul>
<b>Resolution</b>	The Board unanimously approved the syllabi for all the above courses.
<b>Item 11</b>	Any other matter
<b>Discussion</b>	The board members suggested the Panel of Examiners.
<b>Resolution</b>	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: 24/11/2022

  
(Dr. D. Parasakthi)

BoS Chairman/HoD  
Department of Commerce  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048 Page | 4



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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225BP1A2CA / Advanced Financial Accounting

Content
<b>Branch and Departmental Accounting</b> Branch Accounting: Objects - Types of Branch Accounting - Dependent Branches - Features -Accounting in respect of Dependent Branches - Debtors System only - Cost Price and Invoice Price - Independent Branches (Theory only). Departmental Accounting: Need - Advantages - Distinction between Departments and Branches - Methods and Techniques of Departmental Accounting. Case Study on Branch Accounts.
<b>Hire Purchase and Instalment Purchase Systems</b> Hire Purchase System - Features - Distinction between Hire Purchase System and Instalment System - Accounting treatment for Hire Purchase System - Model Journal Entries - Calculation of Interest - Hire Purchase Trading Account - Debtors Methods - Stock and Debtors System (Excluding Default and Repossession). Instalment Purchase Systems - Accounting treatments.
<b>Partnership Accounting: Admission of a Partner</b> Partnership Deed - Division of Profits - Capital Accounts - Fixed and Fluctuating Capital - Interest on Capital and Drawings - Admission of a Partner - Calculation of New Profit sharing Ratios. Goodwill: Need for Valuation of Goodwill - Treatment of Goodwill - Revaluation of Assets and Liabilities. Case Study on Admission of a Partner.
<b>Retirement and Death of a Partner</b> Retirement (Excluding Retirement cum Admission) and Death of a Partner: Calculation of New Profit sharing ratio - Treatment of Goodwill on Retirement/ Death of a Partner - Adjustment of Capital after Retirement - Death of a Partner: Mode of payment - Special Treatments.
<b>Dissolution of a Firm</b> Meaning - Modes of Dissolution- Settlement of Accounts - Accounting Treatment - Normal Dissolution - Insolvency of a Partner (Excluding Insolvency of all Partners) - Garner vs. Murray - Capital Ratio Under Fixed Capital Method and Fluctuating Capital Method. Case Study on Garner vs. Murray.

The Question paper shall cover 20% Theory and 80% Problem.  
Case Study (Examined Internal only).

PERCENTAGE OF SYLLABUS (NEW) : 100%

### COURSE FOCUSES ON

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

Cont'd..





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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> Cycle - 3.64 CGPA)  
Dr. N.G.P. - Kalapatti Road, Coimbatore - 641 048, Tamil Nadu, India  
Web: www.drngpsc.ac.in | Email: info@drngpsc.ac.in | Phone: +91-422-2369100

BoS

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225CR1A2CA/ Business Laws

Unit	Content
I	<b>Indian Contract Act, 1872</b> Meaning of Law - Indian Contract Act, 1872 - Meaning of Contract and Agreement - Difference between Contract and Agreement - Types of contracts - Valid, void and voidable, illegal and immoral contracts - Essential elements of a contract - Offer and Acceptance - Consideration - Capacity to contract. Case Study: Capacity to contract.
II	<b>Free Consent and Performance of Contract</b> Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of Object - Performance of contract - Discharge of contract - Modes of discharge of contracts - Breach of contract - Types of breach - Remedies for breach of contract - Types of damages - Specific Relief. Case Study: Remedies for breach of contract
III	<b>Special Contracts</b> Contract of Indemnity - Essentials - Rights - Contract of Guarantee - Essentials - Difference between Contract of Indemnity and Guarantee - Kinds - Surety - Rights. Bailment and Pledge - Essentials - Kinds - Rights and Duties. Law of Mortgage - Mortgage vs. Pledge - Law of Agency - Rules - Essentials - Kinds - Rights and Duties of Agent and Principal - Personal Liability of an agent - Termination of agency - Methods.
IV	<b>The Sale of Goods Act, 1930</b> The Sale of Goods Act, 1930 - Essentials of Contract of sale - Sale distinguished from Agreement to sell - Implied condition and warranties - Doctrine of Caveat Emptor - Unpaid seller - Rights against Goods and the buyer. Case Study: Sale of Goods Act, 1930
V	<b>Information Technology Act, 2000</b> Definitions - Digital signatures - Electronic Governance - Attributions, Acknowledgement and Dispatch of Electronic Records - Secure Electronic Reports and Secure digital signature - Certifying Authorities - Digital Signature Certificate - Encryption - Duties of Subscribers.

Case Study (Examined Internal only)

PERCENTAGE OF SYLLABUS (NEW) : 100%

### COURSE FOCUSES ON

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

Cont'd..



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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS (NEW COURSE)

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225CO1A2CP Financial Modeling II

S.No.	List of Exercises
1	Calculate a summary of the quantity and value of Inventory
2	Prepare Liquidity Ratios for an accounting period
3	Prepare Profitability Ratios for an accounting period.
4	Prepare Turnover Ratios for an accounting period.
5	Preparation of cash flow statement of a company.
6	Create a Company model building using Linkages for Projecting Profit and Loss Account, Balance Sheet and Cash Flow Statement.
7	Create a Comparative statement of a company.
8	Create a Common Size Statement of a company.
9	Create a Trend Analysis of a company.
10	Create financial statements using scenario analysis.

Out of 10 Programs, 10 Programs are mandatory using Excel.

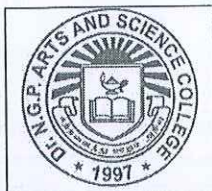
PERCENTAGE OF SYLLABUS (NEW) : 100%

COURSE FOCUSES ON:

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

Cont'd..





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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Semester: II

IDC - Course Code/ Name: 225CO1A2IA / Indian Economy

Unit	Existing	Changes
I	<b>Economy:</b> Meaning of Developed and Developing Economy - Characteristics of Indian Economy. Determinants of Development and Growth: Economic and Non Economic factors - Difference between Economic Development and Economic Growth - Obstacles in Economic Development.	Difference between Economic Development and Economic Growth
II	<b>Population:</b> Features of Indian population- Size and Growth of Population-Causes for growing population -Problems in Over Population. Measures for Population Control: Migration—Redistribution- Economic—Development - Population Policy and Family Planning	HDI indicators and Limitations - Brain Drain: Factors and impact Reverse Brain Drain. Case study on 'Brain drain'
III	<b>Agriculture:</b> Place of Agriculture in Indian economy- Agricultural Productivity: Causes of Low Productivity and Measures - Green Revolution: Achievements and Failures - Sources of Agricultural Finance. Agricultural Marketing: Defects and Measures	Latest Trends in Indian Agriculture. Case study on 'New technology in Indian agriculture'
IV	<b>Industry:</b> Role of Industries in Economic Development - New Industrial Policy 1991- Criticisms in New Industrial Policy 1991 - MSME - Role of MSME in Indian economy, Fiscal policy and Monetary Policy.	Tamil Nadu Industrial Policy 2021. Industrial Sickness
V	<b>Labour:</b> Meaning-Agricultural Labour- Causes for Poor Conditions- Measures to Improve the Conditions. Industrial Labour- Features of Industrial Labour. Industrial Disputes: Meaning- Causes for Industrial Disputes - Methods of Settling Industrial Disputes.	Methods of Settling Industrial Disputes Case study on 'Industrial disputes'

Case Study (Examined Internal only).

**PERCENTAGE OF SYLLABUS REVISED: 30%**

### COURSE FOCUSES ON

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

Cont'd..



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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS-NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

AECC / Name: 225CR1A2AA / Human Rights and Women's Rights

Unit	Content
I	<b>Introduction to Human Rights:</b> Human Rights: Meaning, Definition, Nature, Content - Legitimacy of Human Rights - Origin and Development of Human Rights - Theories - Principles of Magna Carta - Modern Movements of Human Rights - The Future of Human Rights..
II	<b>Human Rights in India:</b> The Constitution of India - Fundamental Rights - Right to Life and Liberty - Directive Principles of State Policy - Fundamental Duties - Individual and Group Rights - Other facets of Human Rights - Measures for Protection of Human Rights in India..
III	<b>Human Right Violations and Redressal Mechanism:</b> Human Rights - Infringement of Human Right by State Machinery and by Individual - Remedies for State action and inaction - Constitutional remedies - Public Interest Litigation (PIL) - Protection of Human Rights Act, 1993 - National Human Rights Commission - State Human Rights Commissions - Constitution of Human Right Courts..
IV	<b>Rights to Women and Child:</b> Matrimonial protection - Protection against dowry-Protection to pregnancy-Sexual offences - Law relating to work Place - Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women Constitutional Rights -Personal Laws - Protection of children against Sexual Offences Act 2012 (POCSO).
V	<b>Civil and Political Rights of Women:</b> Right of inheritance - Right to live with decency and dignity - The Married women's Property Act 1874 - Women's right to property - Women Reservation Bill - National Commission for Women - Political participation - Pre independent political participation of women - Participation of Women in post independent period..

PERCENTAGE OF SYLLABUS (NEW) : 100%

### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input checked="" type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Cont'd..





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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty: Commerce

Board: Commerce

Semester: II

Course Code / Name: 225CO2A2CA / International Business

Unit	Content
I	<b>Concepts and Dimensions:</b> Concept of International Business - Types- Nature and Importance of International business - Difference between domestic and International Business. International business environment - nature - modes of entry in international business - theories of international trade - balance of payments. Types of Markets - Forex Market - Cross Border Market. Case study on international business environment
II	<b>Globalization Process:</b> An Overview - Introduction to global marketing - nature and importance - process of international marketing - transition from domestic to transnational marketing - international investment - technology transfer- The Global Monetary System -The Foreign Exchange Market - Introduction - Functions of the Foreign Exchange Market. Case study on global marketing
III	<b>World Trading System:</b> World Trade Organization - Basic principles and frame work - IMF - World Bank - international Commodity Agreements - Multilateral Financial Institutions. Bretton Woods Theory- Free Trade - Development of Multilateral Trading System- WTO & development of World trade - Regional grouping of countries and its impact. Case study on world trading
IV	<b>Legal Environment, EXIM Policy:</b> Legal Framework - objective of EXIM, FEMA - Origin and objective - framework of FEMA - Commodity Market, Consumer Law - Settlement of International Trade Disputes CBOT - Exporting, importing and counter trade- Introduction - Export and Import Finance- Export assistance - Import and Export documentation - Frame work - Standardized pre-shipment Export documents - Commercial and regulatory documents. Case study on international trade disputes
V	<b>Contemporary Developments and Issues:</b> Contemporary developments - issues - International Trade and Environment - International Business Ethics - Electronic Commerce - Instruments of Trade Policy- Common challenges of International Business - Language Barriers - Cultural Differences - Managing Global Teams - Currency Exchange and Inflation Rates - Nuances of Foreign Politics, Policy, and Relations. Case study on international trade policy.

Section C : Compulsory question for case study.

PERCENTAGE OF SYLLABUS (NEW)

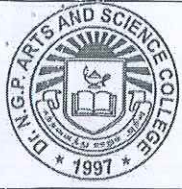
: 100%

### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input checked="" type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Cont'd..





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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225CO2A2CB Applied Costing

Unit	Content
I	<b>Introduction of Cost Accounting:</b> Meaning and definitions - Difference between financial and cost accounting - Relationship with Management accounting - Nature and significance of cost accounting - Installation of Costing system - Characteristics of ideal costing system- Methods of costing - Elements of costing - cost concept, fixed cost and variable costs - Preparation of cost sheet, Tenders and quotation. Case study on cost sheet
II	<b>Issue of Materials:</b> Material Classification and Coding of Material - Level Setting - Economic order quantity - purchase procedure - storage of materials - Bin Card - Stores Ledger - Issue of materials - Methods of Valuing Material issues - Cost Price Method - FIFO, LIFO, HIFO, NIFO and Base Stock - Average Price Method - Simple and Weighted Average price - Market Price Method - Replacement price and Realisable price - Notional Price Method - Standard Price, Inflated Price and Reuse Price - Treatment for Normal and Abnormal loss of materials - Waste, Scrap, Spoilage, Defectives and Obsolescence - Inventory control - Physical verification - periodical and perceptual inventory - Inventory Control techniques - ABC Analysis - FSN - JIT. Case study on Material Pricing
III	<b>Labour Cost:</b> Classifications of Labour Cost - Time keeping and Time Booking - Preparation of pay roll -Idle time - Over time - Accounting of labour cost - Wage payment and incentive system - Work study - Merit rating - Time and motion study - labour turnover - methods of labour turnover. Case study on Employee Turnover
IV	<b>Overhead Cost, Operating Costing:</b> Meaning and classifications of Overheads - Classification according to function - variability and elements - Absorption of overhead cost - Difference between cost allocation and apportionment and reapportionment - Predetermined overhead recovery rates - Over absorption and Under absorption - Meaning and causes - Accounting of under, and over absorbed overheads. Operating Costing - Operating Costing in Service Industries - Transport Costing, Power house, Cinema Theatres, Lodging houses Preparation of operation cost statement. Case study on Overhead Allocation
V	<b>Process Costing and Contract Costing:</b> Features of process costing - Comparison between Job costing and Process costing - Process losses - Inter - process Profits - Equivalent Production - Joint - Products and by products - Distinction between by - products, main products and joint products. Contract Costing - Introduction - Characteristics, Features of Contracts and Contract Costing - System of Contract Costing - Recording of cost of a contract - Recording of value and profit on contracts - Profit or Loss on contracts. Case study on Process Costing

Section C : Compulsory question for case study.

PERCENTAGE OF SYLLABUS (NEW)

: 100%

COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Cont'd...







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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225CO2A2CC Accounting for Management

Unit	Content
I	<b>Management Accounting:</b> Nature and scope of Management Accounting- Meaning- Nature- Scope-Functions - Objectives - Importance - Limitations - Distinction between Financial Accounting and Management Accounting-Relationship between cost and management Accounting- Tools and Techniques of Management Accounting-Meaning and Process of financial statement Analysis and Interpretation. Case study on Financial Statement Analysis
II	<b>Ratio Analysis:</b> Ratio Analysis- Meaning-Advantages of Ratio Analysis- limitations-classification of ratios- application and interpretation of ratio - Working Capital Management-Meaning of Working capital- Importance - Working Capital cycle - Operating cycle, Aging cycle, Credit decision cycle, Inventory cycle Determinants and Computation of Working capital-Forecast of working capital Requirements - Inventory Management. Case study on Leverage Ratios
III	<b>Fund Flow statement and Cash Flow statement:</b> Fund Flow statement- Meaning and concept of Funds and Flow of Funds-Importance of Funds Flow statements- Limitations- Schedule of changes in working capital - Preparation of Funds Flow statement - Cash Flow statement - Uses of Cash Flow statement - Limitations-Preparation of Cash Flow Statement as per AS- 3. Case study on Cash flow statement
IV	<b>Marginal Costing:</b> Marginal Costing- Definition of Marginal cost and Marginal Costing- Salient features- Advantages of Marginal Costing- Limitations- Break-Even Analysis-Cost-volume- profit Analysis-Applications of Marginal costing for Business Decision making. Case study on Cost volume profit analysis of a company
V	<b>Budgeting and Budgetary control:</b> Budgeting and Budgetary control - Meaning- Definition- Objectives of Budgetary control- Essentials of Budgetary control - Advantages - Limitations-Classification and Types of Budgets - Application of various Budget. Standard costing and variance Analysis (Material and Labour only) -Advantages and Limitations of standard costing, Variance Analysis - Overhead variance-Sales variance Computation. Case study on Consolidated Cash Budget

Section C : Compulsory question for case study.

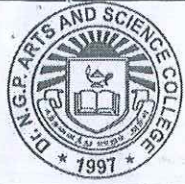
PERCENTAGE OF SYLLABUS (NEW) : 100%

COURSE FOCUSES ON:

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Cont'd..





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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> Cycle - 3.64 CGPA)  
Dr. N.G.P. - Kalapatti Road, Coimbatore – 641 048, Tamil Nadu, India  
Web: www.drngpsc.ac.in | Email: info@drngpsc.ac.in | Phone: +91-422-2369100

BoS

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225CO2A2CP Computer Applications in Business Accounting

S.No.	List of Exercises
1	Descriptive Analysis.
2	Search a data using V look up.
3	Create an Error Table using H look up, V look up and offset.
4	Create Pivot table for data representation.
5	Illustrate Power Functions (Count If, Count IFS, Sum IF, Sum If S)
6	Scenario analysis - Tax calculation.
7	Create a Company model building using Linkages for Projecting Profit and Loss Account , Balance Sheet and Cash Flow Statement
8	Sorting and Filtering Data (i) Sorting tables (ii) Using multiple-level sorting (iii) Using custom sorting (iv) Filtering data for selected view (AutoFilter) (v) Using advanced filter options
9	Calculate NPV for given data.
10	Calculate IRR for given data.
11	Calculate Expected Rate of Return for given data.
12	Prepare ratio analysis for an accounting period: Liquidity Ratio Profitability Ratio Turnover Ratio

Out of 12 Programs, 10 Programs are mandatory using Excel

PERCENTAGE OF SYLLABUS (NEW) : 100%

### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input checked="" type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Cont'd..







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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS NEW COURSES

Faculty Name: Commerce

Board: Commerce

Semester: II

EDC - Course Code/ Name: 222MT2A2EC Operations Research

Unit	Content
I	<b>Linear Programming Problem:</b> Basics of operations research: Characteristics- scientific method- scope -applications- objectives- phases- models- classification- limitations- linear programming: Introduction- requirements- assumptions- applications- formulation- advantages- limitations- graphical method- some exceptional cases.
II	<b>Transportation Model:</b> Introduction- formulation and solution - variants in transportation problems- post optimality analysis in transportation- the trans-shipment problem- dual of the transportation problem.
III	<b>Assignment Model:</b> Definition- Mathematical representation-Hungarian method- formulation and solution- variations of the assignment problem- sensitivity analysis- travelling salesman problem.
IV	<b>Decision Theory and Games :</b> Steps-decision making environments- decision making under conditions of certainty, uncertainty and risk- variation of the expected value criterion- posterior probabilities and Bayesian analysis - utility theory- theory of games- game models- rules- mixed strategies.
V	<b>Network Analysis:</b> Project planning, scheduling and controlling- basic tools and techniques- network logic- Fulkerson's rule- activity on node diagram- critical path method (CPM)- programme evaluation and review technique (PERT).

PERCENTAGE OF SYLLABUS (NEW)

: 100%

### COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment

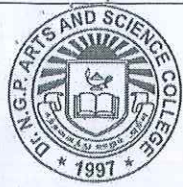


Constitutional Rights/ Human Values/ Ethics

Cont'd..







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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225CO2A2DA Retail Marketing

Unit	Content
I	<b>Retailing environment:</b> An overview of Retailing - Types of stores - Product Retailing vs. Service Retailing - Non store Retailing - Retail strategy - Achieving competitive advantage and positioning Retailing environment - Legal, Social, Economic, Technological, issues - Trends in the Indian Retailing Industry. Case study on retail environment
II	<b>Retailing process:</b> Retail store location and layout - Country/Region analysis - Trade area analysis - Site evaluation and selection - Store design and layout - Comprehensive store planning - Exterior design and layout - Interior store design and layout - Interior design elements. Case study on Retailing process.
III	<b>Inventory Evaluation:</b> Planning merchandise needs and merchandise budgets - Methods for determining inventory evaluation - Assortment planning, buying and vendor relations -Price strategies - Merchandise pricing -Psychological pricing - Mark-up and markdown strategies. Case study on Inventory Evaluation and Price strategies.
IV	<b>Retail Promotion:</b> Communicating with retail customer - Retail promotion mix- Advertising - Sales promotion - Publicity - Retail selling process - Retail database- In-store customer service. Case study on Retailing Mix and Advertising
V	<b>Globalization of Retailing:</b> Globalization and changing retail formats - Online retailing - International Retailing-Opportunities and Challenges - Market entry formulas - New customized formats (customized stores, portable stores, merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk 'shopping arcades'). Case study on Globalization of Retailing, Changing retail formats and online retailing

Section C : Compulsory question for case study.

PERCENTAGE OF SYLLABUS (NEW) : 100%

### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input checked="" type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Cont'd..







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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225CO2A2DB Insurance and Risk Management

Unit	Content
I	<b>Insurance:</b> Introduction to Insurance: Role of Insurance-Characteristics of Insurable Risk-Principles of Insurance-Reinsurance-Double Insurance-IT in Insurance. Case study on Role of Insurance in current scenario
II	<b>IRDA Regulations and Framework:</b> Indian Insurance Industry-Reforms-Private Players to Indian Insurance Market. IRDA Regulations: For Licensing of Insurance Agents-For Protection of Policy Holders' Interest. Actuary-Meaning-Statement of Advice (SOA). Case study on Private players in Insurance company
III	<b>Insurance types:</b> Introduction to Life-Fire-Marine - Insurance-Characteristics, Principles and types of Life, Fire and Marine insurance policy- Personal Accident - Risk coverage in Life, Fire and Marine Insurance. Case study on Risk coverage in life
IV	<b>Risk Management:</b> Introduction to Risk Management-Objectives of Risk Management - Concept of Risk - Types of Risk - Credit Risk, Probability Risk, Operational Risk, Market Risk -Principles of Risk Management- Risk Management process. Case study on Managing Risk.
V	<b>Controlling risk:</b> Risk management and control-Methods of Risk management - Risk management by individuals and corporations-Tools for Controlling Risk. Case study on Risk controlling.

Section C : Compulsory question for case study.

PERCENTAGE OF SYLLABUS (NEW) : 100%

COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Cont'd..



Dr. N.G.P. ARTS AND SCIENCE COLLEGE  
COIMBATORE, INDIA





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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Semester: II

Course Code/ Name: 225CO2A2DC Change Management

Unit	Content
I	<b>Introduction to change Management:</b> Change evolution of an organization - inhibit change - Classification of change - Mode of Change - Organizational Change: Introduction, forces of change - Images of managing change - Diagnosis for change - Organizational Transformation - Transformation Strategies - Nature of Organizational Change - Perspectives of organizational Change - Communicating Change - Methods of Techniques for Communicating Change. Case study on techniques for communicating change in management
II	<b>Process of change management and resistance to change:</b> Phases of the change Management Process - Change Management Process control - Resistance to Change: Concept of Resistance to Change - Forms of Resistance - Reactions to change - Resistance to organizational change Initiatives - Overcoming the Resistance to Change - Techniques to Overcome Resistance. Case study on controlling process of change management
III	<b>Strategies for implementing change:</b> Implementation of Change - The Delta Technique - Developing an Implementation Plan -Gaining Support and Involvement of Key People - Developing Enabling Organizational Structures - Types of Change Management Strategies - Factors Affecting the Choice of a Change strategy - Formulating and Facilitating Change - Implementing Change. Case study on choice of a change strategy
IV	<b>Evaluating organizational change, change agent and culture:</b> Concept of Monitoring and Evaluation of change - Measurement and Methods of Evaluation - Feedback Process - Continuous Incremental Change - Change Agents - Types of Change Agents - Role and Competencies of a Change Agent - Change Agent Styles - Concept of Organizational Culture - Dimensions of Culture - Type of Culture - Assessing Organizational Culture - Role of Culture in Managing Change. Case study on organizational changes.
V	<b>Organizational Development interventions:</b> Organizational Development: Characteristics, assumptions of Organizational Development - Model of Organizational Development Action Research - Organizational Development Interventions - Selecting an intervention - classification - Organizational Development interpersonal interventions - OD team development interventions - Organizational Development intergroup development interventions. Case study on Organizational Development interventions.

Section C : Compulsory question for case study.

PERCENTAGE OF SYLLABUS (NEW): 100%

COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input checked="" type="checkbox"/>	Social Awareness/ Environment	<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 (3<sup>rd</sup> 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

14<sup>th</sup>

## ATTENDANCE OF THE FOURTEENTH BOARD OF STUDIES MEETING

FACULTY : Commerce

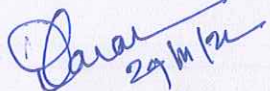
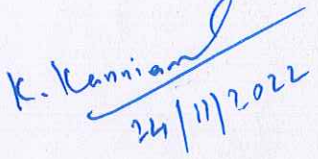
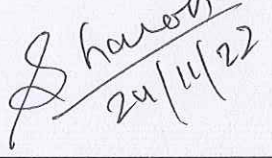
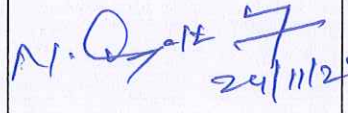
NAME OF THE BOARD : Commerce

VENUE : IQAC Board Room

DATE : 24/11/2022

TIME : 11:00 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	 24/11/22
2.	Dr. K. Kanniammal Professor, Department of Commerce Avinashilingam University Coimbatore.	VC Nominee	 24/11/2022
3.	Dr. Sharon Sophia Associate Professor Grade I Vellore Institute of Technology Business School Chennai.	Subject Expert	 24/11/22
4.	Dr. C. Karthick Assistant Professor School of Commerce, Finance and Accountancy Christ University Bangalore.	Subject Expert	ABSENT
5.	Mr. N. Sampath Kumar GM Training and Career Advancement , Roots Industries India Ltd., Coimbatore.	Industrial Expert	 24/11/22











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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

6.	Mr. V. Gunasekaran Director, Nextro Service Pvt. Ltd., Saibaba Colony Coimbatore.	Alumni	<i>Gunasekaran</i> 24.11.22
7.	Dr. N. Kuppuchamy Professor & Head Department of Tamil	Co-opted Member	<i>Kuppuchamy</i> 24/11/22
8.	Dr. R. Vithya Prabha Professor & Head Department of English		ABSENT
9.	Dr. R. Sowrirajan Professor & Head Department of Mathematics		<i>Sowrirajan</i>
10.	Dr. S. Saravanan Dean - <del>Admin</del>	Member	<i>S Saravanan</i> 24/11/22
11.	Dr. P. B. Banudevi Dean - Commerce	Member	ABSENT
12.	Ms. M. Banurekha Assistant Professor	Member	<i>M. Banurekha</i> 24/11/22
13.	Mr. M.A. Prasad Assistant Professor (SG)	Member	<i>M.A. Prasad</i> 24/11/22
14.	Dr. S. Gandhimathi Associate Professor	Member	<i>S. Gandhimathi</i> 24/11/22
15.	Mr. P. Vimal Kumar Assistant Professor	Member	<i>P. Vimal Kumar</i> 24.11.22
16.	Mr. N. Chandru Assistant Professor	Member	<i>N. Chandru</i> 24/11/22
17.	Dr. M.R. Chandrasekar Assistant Professor	Member	<i>M.R. Chandrasekar</i> 24/11/22
18.	Dr. S. Muruganandham Associate Professor	Member	<i>S. Muruganandham</i> 24/11/22
19.	Mr. K. Ponnurani Assistant Professor	Member	<i>K. Ponnurani</i> 24/11/22
20.	Ms. P. Mahewari Assistant Professor	Member	<i>P. Mahewari</i> 24/11/22
21.	Dr. M.P. Kumaran Assistant Professor	Member	<i>M.P. Kumaran</i> 24/11/22











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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with A++ Grade (3<sup>rd</sup> 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

14<sup>th</sup>

22	Mr. D. Shanmugavadivel Assistant Professor	Member	<i>D.Sug</i>
23	Dr. Vennila Gopal Associate Professor	Member	<i>V. Ven</i>
24	Dr. S. Renugadevi Professor	Member	<i>Renugadevi</i>
25	Dr. S. Dharchana Associate Professor	Member	<i>Dharchana</i>
26	R. Monisha III B.Com - A Register No. 201CO034	Student Representative	<i>Monisha R</i>
27	D. Vinodhini II M.Com Register No. 212CO029	Student Representative	<i>Vinodhini P 24/11/22</i>

Date: 24/11/2022



*Parasakthi*  
24/11/22  
(Dr. D. Parasakthi)  
BoS Chairman/HoD  
Department of Commerce  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048





