

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

16th

Board of Studies Meeting

Department of Commerce

The minutes of the 16th meeting of Board of Studies held on 17.10.2023 at 10.00 am at the Commerce Lab.

Members Present:

S.No	Name	Category
1	Dr.D.Parasakthi	Chairman
2	Dr. K. Kanniammal	University Nominee
3	Dr. Sharon Sophia	Subject Expert
4	Dr. C. Karthick	Subject Expert
5	Mr. N. Sampath Kumar	Industrial Expert
6	Mr.V. Gunasekaran	Meritorious Alumni
7	Dr. S. Saravanan	Member
8	Dr. P. B. Banudevi	Member
9	Dr.S.S.Muruganandham	Member
10	Dr.S.Renugadevi	Member
11	Dr.Vennila Gopal	Member
12	Dr.S.Gandhimathi	Member
13	Dr.S.Dharchana	Member
14	Mr. M.A. Prasad	Member
15	Dr. M.P. Kumaran	Member
16	Ms. M. Banurekha	Member
17	Dr. M.R.Chandrasekar	Member
18	Dr. P.Vimal Kumar	Member
19	Mr. D. Shanmugavadivel	Member
20	Ms.P.Mahewari	Member
21	Mr. K.Ponnumani	Member
22	Mr. N.Chandru	Member



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16th

The HoD and Chairman of the Department of Commerce welcomed and introduced all the members and appreciated them for their continuous support, contribution for the development of academic standard and enrichment of the syllabus.

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

1. Mr. N. Sampath Kumar – Industrial Expert

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

Item 16.1

To review and approve the minutes of the previous meeting held on 12.6.23

The chairman of the Board presented the minutes of the previous meeting held on 12.6.23 and requested the members to approve. After brief discussion the following resolution was passed

Resolution:

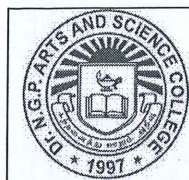
Resolved to approve the minutes of the previous meeting held on 12.6.23

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

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

Changes Made:

B.Com.		
Course	Code	Reason
Financial Modeling II	235CO1A2CP	To include other stock levels in the programme (LIFO, FIFO, HIFO)
Indian Economy	235CO1A2IA	Include Startups, MSME as per NSE
M.Com.		
Course	Code	Reason
Direct Tax	235CO2A2CA	To add a content regarding types of assessment
Organisational Behaviour	235CO2A2CB	To include recent developments and change in the case study



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Computer Application in Business	235CO2A2CP	Adding programme relating to Geometric Mean, Harmonic Mean calculation, Bond Valuation.
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New Courses Introduced:

B.Com.		
Course	Code	Reason
-	-	-
M.Com.		
Course	Code	Reason
Business Analytics (EDC)	235DA2A2EA	Making students to get familiar with Business Analytics which is the need of the hour
Digital Marketing	235IB2A2DB	Enabling students to be familiar with recent developments in digital marketing.

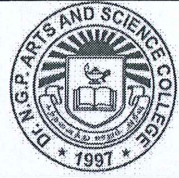
Courses Removed

B.Com.		
Course	Code	Reason
-	-	-
M.Com.		
Course	Code	Reason
Operations Research (EDC)	222MT2A2IC	Based on Students preference and the demand, Business Analytics course was included
Retail Marketing	225CO2A2DA	Digital Marketing which hold the universe was replaced which has a part of retail marketing also.

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

Resolution:

Resolved to approve the syllabus for the II semester for the students admitted from the academic year 2023-24 onwards,



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Item 16.1(b): To consider and approve the changes, if any, in the syllabi for IV semester for the students admitted during the academic year 2022-2023.

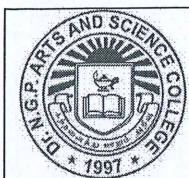
The Chairman presented the detailed syllabus for the IV semester for the students admitted from the academic year 2022-2023 onwards. The details of changes made also presented as follows.

Changes Made:

B.Com.		
Course	Code	Reason
Auditing	225CO1A4CA	To include audit of NGO, Co-operative society, Frauds and responsibilities in checking frauds
M.Com.		
Course	Code	Reason
Security Analysis and Portfolio Management	225CO2A4CA	Risk & Return, Alpha, Beta and Standard Deviation were added in Unit II
Advanced Financial Management	225CO2A4CB	Trading on Equity, Agency Cost, Agency theory, Profit Maximization and wealth Maximization was Included
Project Management	225CO2A4DC	Case study on budgeting was included.

New Courses Introduced:

B.Com.		
Course	Code	Reason
Entrepreneurial Development	225CO1A4CB	To cope up with the need of nation in enriching the startups, women empowering and entrepreneurship.
Accounting Software for Business	225CO1A4SP	To make students prepared in using latest software for Accounting in Business.



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M.Com.		
Course	Code	Reason
Corporate Social Responsibility	225CO2A4CC	It is necessary for Commerce students to know about Corporate Social Responsibility
International Marketing	225CO2A4DA	It is required to know about Global Marketing

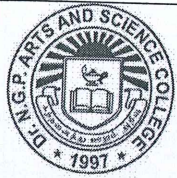
Courses Removed

B.Com.		
Course	Code	Reason
Executive Business Communication	195CO1A4SA	As New Professional English is introduced in Semester-IV with Communication content.
M.Com.		
Course	Code	Reason
Export Import Trade Procedure	195CO2A4DB	Course is replaced with International Marketing in IV semester of 2022-23 batch.
Tax Planning and Management	195CO2A4DC	The course has been framed as Direct Tax and Indirect Tax in III semester of 2022-23 batch.

IDC Offered

Course	Code	Department
Customer Relationship Management	225CO1A4IA	B.Sc. (Data Analytics)
Human Resource Management	225CO1A4IB	B.Sc. (Information Technology)

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Department of Commerce
Bos Chairman



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Value Added Courses (VACC)

Course	Department
Tally, Online Trading	Department of Commerce
Digital Marketing	Department of Commerce with Information Technology
GST online course	Department of Commerce with Accounting and Taxation

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

Resolution:

Resolved to approve the syllabus for the IV semester for the students admitted from the academic year 2022-23 onwards

Item 16.2: To approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

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

Resolution:

Resolved to approve the panel of examiners for question paper setting and evaluation of answer scripts for the even semester of the academic year 2023-2024.

Item 16.3: To consider and approve any other item brought forward by the Chairman and the members of the board.

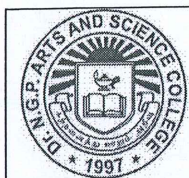
Recommendation was placed regarding Faculty Development Program in Risk and Return for faculties in the month of December.

Finally, the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with formal vote of thanks proposed by Mr. M. A. Prasad.

Date: 17/10/2023

(Dr. D. Parasakthi)

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



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SYLLABUS REVISION

Faculty Name: Commerce

Board: Commerce

Programme: B.Com.

Semester: II

Course Code/ Name: 235CO1A2CP Financial Modeling II

S.No.	List of Exercises	Change
1	Calculate a summary of the quantity and value of Inventory.	Valuation of inventory - LIFO, FIFO, HIFO
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

PERCENTAGE OF SYLLABUS REVISED: 10%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

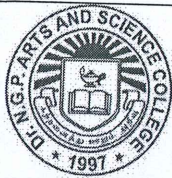


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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SYLLABUS REVISION

Faculty : Commerce

Programme: B.Com.

Board: Commerce

Semester: II

Course Code/ Name: 235CO1A2IA Indian Economy

Unit	Existing	Changes
I	Economy: Economic Growth and Development: Difference and Determinants, Indian Economy: It's Characteristics - Obstacles in Economic Development - Growth of Indian Economy under 5 Year Plans - NITI Aayog: Objectives and Features.	Inclusive growth and sustainable development Inclusive Development Index (IDI)
II	Population: Features of Indian Population - Size and Growth - Causes and Problems of Over Population - Measures for Population Control in India - Population Policy. HDI: Indicators and Limitations - Brain Drain: Factors and Impact - Reverse Brain Drain.	Quality of life, Multidimensional Poverty Index (MPI) - Gender Development Index (GDI) - Physical Quality of Life Index (PQLI)
III	Agriculture: Place of Agriculture in Indian economy - Agricultural Productivity: Causes of Low Productivity and Measures - Green Revolution: Achievement and Failures - Latest Trends in Indian Agriculture - Sources of Agricultural Finance - Agricultural Marketing: Defects and Measures.	Agriculture 4.0
IV	Industry: Role of Industries in Economic Development - New Industrial Policy 1991-Criticisms in New Industrial Policy 1991 - Tamil Nadu Industrial Policy 2021 - Core Industries - ICI Index - MSME - Role of MSME in Indian Economy, Industrial Sickness.	Start up MSME as per NSE, Industry 4.0 in India
V	Labour: 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.	Social Issues and Development Measures Social change - National Education Policy (NEP) 2020, Social security for unorganised workers - Financial exclusion and RBI on financial inclusion - Social Progress Index (SPI).

PERCENTAGE OF SYLLABUS REVISED: 27%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

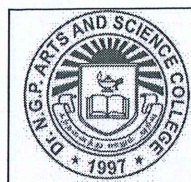


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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SYLLABUS REVISION

Faculty : Commerce

Programme: B.Com.

Board: Commerce

Semester: IV

Course Code/ Name: 225CO1A4CA / Auditing

Unit	Existing	Changes
I	Introduction Auditing - Origin - Definition - Objectives - Book Keeping, Accounting, Auditing and Investigation - Distinction Between Auditing and Investigation- Types - Advantages and Limitations - Qualification and Qualities of a good Auditor - Errors and its types - Audit Programmes - CAG.	National Financial Reporting Authority (NFRAI)
II	Internal Control, Internal Check, Internal Audit Audit Note Book - Working Papers - Internal Control - Internal Check and Internal Audit - Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.	
III	Valuation of Assets and Liabilities Verification and valuation of assets and liabilities - Auditors position regarding the valuation and verifications of assets and liabilities - Depreciation - Reserves and provisions - Secret reserves.	
IV	Audit of Joint Stock Companies Audit of Joint Stock Companies - Qualification - Disqualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - frauds, responsibilities of the auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.	Audit of NGO, Co-operative Societies, Cinema theatres. Frauds, responsibilities of an auditor in checking frauds.
V	Audit of computerized Accounts Audit of Computerized Accounts - Computer based Accounting Vs Conventional Accounting System- Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.	

PERCENTAGE OF SYLLABUS (NEW) : 11.76 %

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

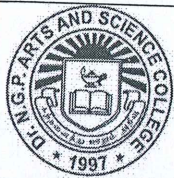


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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SYLLABUS -NEW COURSE

Faculty : Commerce

Programme: B.Com.

Board: Commerce

Semester: IV

Course Code/ Name: 225CO1A4CB / Entrepreneurial Development

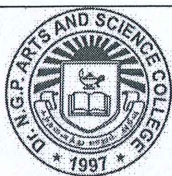
Unit	Content
I	Concept of Entrepreneurship Concept of Entrepreneurship: Definition, Nature and Characteristics of Entrepreneurship -Function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur -including self-employment of women council scheme - Self Help Group.
II	Project Identification Project identification - process -selection of the project - project formulation evaluation - feasibility analysis, Project Report, start-up Capital, venture capital, Seed Capital, Crowd Funding, Angel funding - High net worth - Risk analysis.
III	Institutional service to entrepreneur Institutional service to entrepreneur - DIC, SIDO, NSIC, SISI, SSIC, SIDCO - ITCOT, IIC, KVIC, Department of MSME - Challenges of Entrepreneurs.
IV	Institutional finance to entrepreneurs Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC, GIC, SIPCOT - SIDBI, Commercial banks - Recent government schemes for start ups - MUDRA scheme - failures of start ups.
V	Incentives and subsidies Incentives and subsidies - Subsidy services - subsidy for market - Tax holiday to MSME, role of entrepreneur in export promotion and import substitution.

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

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16th

SYLLABUS -NEW COURSE

Faculty : Commerce

Board: Commerce

Programme: B.Com.

Semester: IV

Course Code/ Name: 225CO1A4SP Accounting Software for Business

S.No.	List of Exercises
1	Tailor the invoices based on your needs.
2	Create and Send an Invoice for an order.
3	Record payments of your business.
4	Record the payments made by your customers.
5	Create a bill and record the expenses and bills.
6	Manage your customers and vendors.
7	Create a programme for managing your project and time sheets.
8	Link your bank accounts and credit cards.
9	Generate a report of your business.
10	Connect and collaborate with your clients.

Out of 10 Programs, 10 Programs are mandatory

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/
Ethics

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SYLLABUS REVISION

Faculty : Commerce

Board: Commerce

Programme: M.Com.

Semester: II

Course Code/ Name: 235CO2A2CA Direct Tax

Unit	Existing	Changes
I	Introduction to Income Tax Income Tax Act - Definition - Income - Agricultural Income - Assessee - Previous year - Assessment year - Residential status - Scope of Total Income - Capital and Revenue - Receipts and Expenditure - Exempted Incomes.	
II	Income from Salaries & House Property Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16- Income from House Property: Types of Rental value- Determination of Annual value-Let-out house-Self occupied house-Deductions out of annual value.	
III	Profit and Gains of Business Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases -Deemed profits -Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains - Determination of cost of acquisition and improvement.	
IV	Income from Other Sources Income from Other Sources: General incomes -Specified incomes- Deductions U/S 57 - Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C - 80U).	Assessment of Individuals
V	Income Tax Authorities Income Tax Authorities - Powers - Functions - Procedure for Assessment: Incometax returns - Filing of Returns - Belated returns - Forms of returns of income -PAN-Types of Assessment - Collection of Tax..	

PERCENTAGE OF SYLLABUS REVISED : 2%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

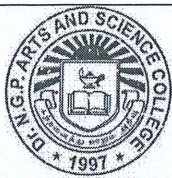


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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SYLLABUS REVISION

Faculty : Commerce

Programme: M.Com.

Course Code/ Name: 235CO2A2CB Organisational Behaviour

Board: Commerce

Semester: II

Unit	Existing	Changes
I	Introduction, Personality, Perception Introduction to Organisational Behaviour - Historical background - Relevance of Organisational Behaviour to management function - contributing disciplines - challenges. Personality: Determinants - Assessment - Trait theories - Psychological and social learning-Personality - Job fit- application of organizational behaviour in business. Perception: Process - Distortions - Factors influencing perception.	
II	Learning, Attitudes and Values Learning: Classical, Operant and Social Cognitive approaches - Managerial implications. Emotions and Emotional Intelligence Attitudes and Values: Attitude - Behaviour relationship - Sources of Attitude-work related Attitudes. Motivation: Early theories and Contemporary theories-Motivation at work - Designing Motivating Jobs.	
III	Group Dynamics Group Dynamics: Foundation of Group Behaviour - Group norms - Group and Team - Stages of Group development - Factor affecting Group and Team Performance - Group Decision making -Group cohesiveness - Inter group relations. Interpersonal Communication: Communication process-Barriers to communication - Guidelines to effective communication.	
IV	Leadership, Power and Politics Leadership - Trait theory, Behavioural theory and Contingency theory. Power and Politics: Sources of power - Political behaviour in organisations - Managing politics. Conflict and Negotiation: Sources and types of conflict - Negotiation Strategies - Negotiation Process.	Paradoxical Leadership
V	Work Stress Work Stress: Stress in work place - Individual differences on experiencing stress - Managing work place stress, work life balance - ethical work. Organisational culture and climate: Concept - creating and sustaining culture - Types of organisational culture, organisation's citizenship.	

PERCENTAGE OF SYLLABUS REVISED: 2%

COURSE FOCUSES ON



Skill Development



Employability



Intellectual Property Rights



Social Awareness/ Environment



Entrepreneurial Development



Innovations

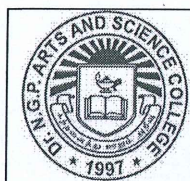


Gender Sensitization



Constitutional Rights/ Human Values/ Ethics

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16th

SYLLABUS REVISION

Faculty : Commerce

Board: Commerce

Programme: M.Com.

Semester: II

Course Code/ Name: 235CO2A2CP Computer Application in Business

S.No.	Existing List of Exercises	Changes
1	Calculate EMI for a loan	
2	Calculate NPV for the given data	
3	Calculate IRR for the given data	
4	Calculate Expected Rate of Return for the given data	
5	Create Pivot table for data representation.	
6	Search a data using V lookup.	Search a data using H lookup
7	Create an Error Table using V lookup.	
8	Scenario analysis – Tax calculation.	
9	Statistical Calculations. (i) Mean (ii) Median (iii) Mode (iv) Average (iv) Standard Deviation	Geometric Mean, Harmonic Mean Skewness, Kurtosis
10	Prepare ratio analysis for an accounting period. (i) Liquidity Ratio (ii) Profitability Ratio (iii) Turnover Ratio	
11	Preparation of cash flow statement, Cash Budget of a company.	
12	Create a Company model building using Linkages for Projecting Profit and Loss Account, Balance Sheet and Cash Flow Statement.	Bond valuation, Risk and Return computation.

Out of 12 Programs, 12 Programs are mandatory using Excel

PERCENTAGE OF SYLLABUS REVISED: 41.66%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

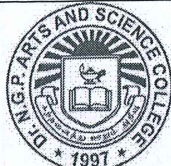


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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SYLLABUS -NEW COURSE

Faculty : Commerce

Board: Commerce

Programme: M.Com.

Semester: II

Course Code/ Name: 235CO2A2DA Change Management

Unit	Content
I	Introduction to Change Management 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.
II	Process of change management and resistance to change Phases of the change Management Process - Change Management Process control - Resistance to Change: Concept of Resistance Change - Forms of Resistance - Reactions to change - Resistance to organizational change Initiatives - Overcoming the Resistance to Change - Techniques to Overcome Resistance.
III	Strategies for implementing change 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 - Facilitating Change - Implementing Change.
IV	Evaluating organizational change, change agent and culture 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 Culture in Managing Change.
V	Organizational Development interventions Organizational Development: Characteristics, assumptions of OD - Model of OD Action Research - OD Interventions - Selecting an OD intervention - classification of OD interventions - OD interpersonal interventions - OD team development interventions OD intergroup development interventions.

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

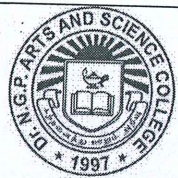


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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SYLLABUS REVISION

Faculty : Commerce

Board: Commerce

Programme: M.Com.

Semester: IV

Course Code/ Name: 225CO2A4CA Security Analysis and Portfolio Management

Unit	Existing	Changes
I	Investment Securities: Meaning-nature and types of securities -- Investment environment - Investment process - Investment, Speculation and Gambling - Classification of Investors- Investment Avenues- Factors affecting Investment Decisions .	Portfolio Management, Security Analysis, Classification of assets, classification of financial instruments Lending centers and borrowing centers
II	Risk and Return Risk and Return : Risk - Meaning -types -Contemporary issues in Investment Management - Sources of Risk: Systematic and Unsystematic risk - managing the risk -- Measurement of return - Computation of Risk and Return.	Risk with probability, Risk without probability. percentage of return - Alpha, Beta - Computation of Alpha, Beta - Measures of arithmetical progression, standard deviation, co-variance, co-efficient of variance, Regression
III	Security Analysis Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in Industry Analysis, Factors affecting Industry Analysis, Industry Life Cycle and Industry Characteristics, Company Analysis- Tools for company analysis- Technical Analysis: General Principles and Techniques of Technical Analysis, Evaluation of Technical Analysis.	
IV	Portfolio Theories Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory, Markowitz Model, Arbitrage Pricing Theory, Efficient Frontier, Factor Models: Sharpe's Single index. portfolio selection method, Prospect Theory, Capital Asset Pricing Model (CAPM), Security Market Line (SML) and Capital Market Line (CML)	
V	Portfolio Management Meaning and Significance of Portfolio Management, Phases of Portfolio Management: Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance.	

PERCENTAGE OF SYLLABUS REVISED: 29 %

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



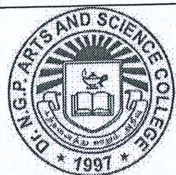
Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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16th

SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Programme: M.Com.

Semester: IV

Course Code/ Name: 225CO2A4CB Advanced Financial Management

Unit	Content
I	Financial Management Financial Management-Meaning, Nature, scope and objectives-Role and functions of Financial Management-Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance- procurement and utilisation of funds - profit maximisation - wealth maximisation.
II	Cost of Capital Cost of Capital - importance - Capital theory - Cost of Debt, Preference, Equity and Retained Earnings -Trading on equity - Agency cost - Agency theory - Weighted Average Cost of capital - Capital Budgeting Methods- Payback Period Method, Average Rate of Return, Discounted Cash Flow - Net Present Value- Internal Rate of Return- Profitability Index Method - Return on Investment - Risk analysis.
III	Capital Structure Capitalization - Over and Under Capitalization-Merits and Demerits. Theories of Capital Structure - Theories- Net income approach - Net operating income Approach- MM Approach - Determinants of capital structure.
IV	Leasing Leasing - Nature and Types- Advantages and Disadvantages- Leverages - Financial Leverage - Operating leverage - EBIT and EPS analysis.
V	Dividend Theories Dividend Theories: Walter's Model - Gordon and MM's models - Dividend Policy - Forms of Dividend - Determinants of Dividend Policy.

PERCENTAGE OF SYLLABUS REVISED: 100%%

COURSE FOCUSES ON



Skill Development



Employability



Intellectual Property Rights



Social Awareness/ Environment



Entrepreneurial Development



Innovations

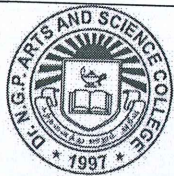


Gender Sensitization



Constitutional Rights/ Human Values/ Ethics

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BoS

16th

SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Programme: M.Com.

Semester: IV

Course Code/ Name: 225CO2A4CC Corporate Social Responsibility

Unit	Content
I	Introduction Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship - Corporate Philanthropy.
II	Implementation of CSR Policy CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non compliance of section 135.
III	Governance of CSR Activities Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.
IV	Monitoring of CSR Activities CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting.
V	CSR Audit and Standards CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit - Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000 (SA8000) - Indian Standard Organization (ISO-26000-2006) - GST component in CSR.

PERCENTAGE OF SYLLABUS (NEW)

: 100%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

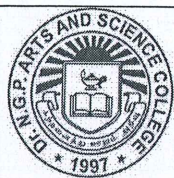


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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BoS

16th

SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Programme: M.Com.

Semester: IV

Course Code/ Name: 225CO2A4DB Financial Derivatives

Unit	Content
I	Introduction to derivatives Definition of Financial derivatives- Features - Types - History of Derivatives Markets - Uses of Derivatives -Stock derivative - Index derivative - Forex derivative - Basis of derivatives -Forward Market: Forward Contract concept - Features - Classification of Forward Contracts -Forward Trading Mechanism - Forward Prices Vs Future Prices - Types of margin
II	Futures Futures-Financial Futures Contracts - Types of Financial Futures Contract - Evolution of Futures Market in India -Traders in Futures Market in India - Functions and Growth of Futures Markets- Theories of Future prices - Future prices and Risk Aversion - Forward Contract Vs. Futures Contracts.
III	Hedging and Stock Index Futures Hedging and Stock Index Futures - Concepts - Perfect Hedging Model - Basic Long and Short Hedges - Cross Hedging - Hedging Objectives - Management of Hedge - Concept of Stock Index - Stock Index Futures - Stock Index Futures as a Portfolio management Tool - Speculation and Stock Index Futures - Stock Index Futures Trading in Indian Stock Market.
IV	Options and Swaps Options and Swaps -Concept - Types - Option Valuation- Option Positions Naked and Covered Option - Underlying Assets in Exchange-traded Options - Determinants of Option Prices - Binomial Option Pricing Model - Black-Scholes Option Pricing - Basic Principles of Option Trading - SWAP: Concept, Evaluation and Features of Swap - Types of Financial Swaps - Interest Rate Swaps - Currency Swap - Debt-Equity Swap.
V	Financial Derivatives Market in India Financial Derivatives Market in India - Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee -Derivatives Trading at NSE/BSE - Eligibility of Stocks -Emerging Structure of Derivatives Markets in India.

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

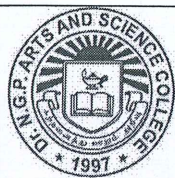


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Programme: M.Com.

Semester: IV

Course Code/ Name: 225CO2A4DA International Marketing

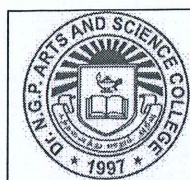
Unit	Content
I	Introduction Introduction The concept of global marketing -Meaning, objective - Importance, Growth and Benefits - Scope and Challenge of international marketing - The dynamic environment of international marketing, International segmentation, Targeting & Positioning.
II	International Product & Pricing Policy Global Product - Product standardization and Adoption - Global Brands, Trademarks, Packaging and Labeling - International marketing of services - Global pricing, Export pricing, Global Pricing strategies for international markets.
III	International Marketing Channel Policy Managing international distribution channels - Multinational retailers and Wholesalers - Global Logistics - Contemporary issues in International marketing - Future prospects in International marketing.
IV	International Promotional Policy International Promotion - Concept, Strategies: - International advertising, International Sales Promotion, Sales force and Their management - Other forms of promotion for global markets.
V	International Institutional Infrastructure & Documentation Institutional infrastructure for export in India, Export Assistance, Introduction to Export documentation and procedures, framework, pre shipment & post shipment documents.

PERCENTAGE OF SYLLABUS REVISED: 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 type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

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BoS

16th

SYLLABUS -NEW COURSE

Faculty Name: Commerce

Programme: M.Com.

Course Code/ Name: 225CO2A4DC Project Management

Board: Commerce

Semester: IV

Unit	Content
I	Concept of Project & Project Management Project – Meaning, Nature, Scope and Characteristics of a project; Dimensions of a Project –Types of project; project life cycle; An Introduction to Project Management: Phases of Project Management -Nature and scope of project management ; Project management as a profession; Role of project manager.
II	Project Identification and formula Project environment – identification of investment opportunities – project screening – prefeasibility study – project selection; project formulation – stages in project formulation – stages in project formulation; project report preparation; planning Commission's guidelines for project formulation.
III	Project Appraisal Objectives, essential of a project methodology – Market appraisal – Technical appraisal – Financial appraisal – Commercial appraisal- Managerial appraisal Social Cost Benefit Analysis (SCBA) – L&M approach & UNIDO approach – SCBA in India.
IV	Project planning and Scheduling Objectives – process of planning - components of good planning – project designing and project scheduling and time estimate – Estimation of cost of project and means of financing.
V	Project Execution and Administration Project Execution and Administration: Project contracting: Contract pricing, Types – Project organisation: Forms of organisation; Project direction; Project communication; Project coordination; Factors influencing effective project management – project over runs: Causes, Types and effects of over runs - Project Control: Control techniques – PERT, CPM: – Project review – Project audit.

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

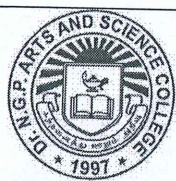


Social Awareness/ Environment



Constitutional Rights/ Human Values/
Ethics

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16th

SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Programme: B.Sc (Data Analytics).

Semester: IV

Course Code/ Name: IDC 225CO1A4IA Customer Relationship Mangement

Unit	Content
I	Understanding customers Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behavior in relationship perspectives; individual and group customers– Customer life time value– Selection of Profitable customer segments.
II	CRM structures Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM - CRM road map for business applications.
III	CRM Planning and Implementation Strategic CRM planning process–Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation –Customer-centric Marketing Processes– Customer retention plans.
IV	Trends in CRM CRM Solutions – Data Warehousing – Data mining for CRM –CRM software packages – The Technological Revolution: Relationship Management–Changing Corporate Cultures.
V	Recognizing Customer Lifetime Value Defining Customer Lifetime Value - Looking at Best Practices for CLV - Getting Started with Predictive Modeling - Personalizing Cross-Sells and Upsells - Enhancing Customer Loyalty and Retention: Coping with Customer Churn - Increasing Customer Retention - Operationalizing Analytics to Make Better Decisions - Growing Customer Loyalty and Advocacy.

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization

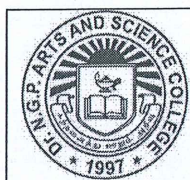


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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SYLLABUS -NEW COURSE

Faculty Name: Commerce

Board: Commerce

Programme: B.Sc (Information Technology).

Semester: IV

Course Code/ Name: IDC - 225CO1A41B Human Resource Management

Unit	Content
I	Human Resource Management Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications –Organization structure.
II	Human resource planning Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Right Sizing - Testing – Interview- SWOC analysis - Training – Promotion.
III	Human Resource Development Human Resource Development - Performance appraisal – Job evaluation and merit rating – Job satisfaction. Human behaviour process – Perception – Motivation- theories of Motivations - Personality development -Main determinants of Personality –Theories of personality.
IV	Organisational Discipline Organisational Discipline: Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Organization conflict- Conflict in organizational behaviors – Individual aspect of conflict – Management of conflict - Whistle Blowing - Grievance – Meaning – Characteristics of Grievances – Causes of Grievance –Methods of knowing Grievance – Grievance Redressal Procedure.
V	Direction Direction – Supervision – Control - Leadership –Types of Leadership - Leadership theories, Theories of supervision.

PERCENTAGE OF SYLLABUS REVISED: 100%

COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



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Intellectual Property Rights



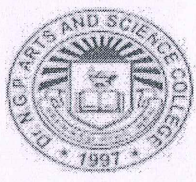
Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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ATTENDANCE OF THE SIXTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce

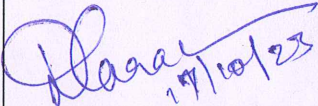
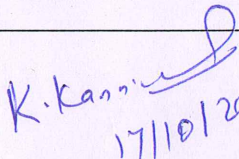
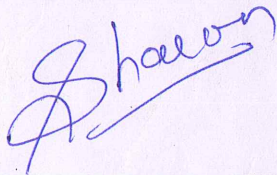
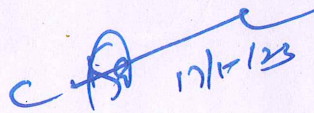
Name of Board: Commerce

VENUE: Commerce Lab

DATE: 17/10/2023

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	 17/10/23
2.	Dr. K. Kanniammal Professor, Department of Commerce Avinashilingam University Coimbatore.	VC Nominee	 17/10/2023
3.	Dr. Sharon Sophia Associate Professor Grade II Vellore Institute of Technology Business School Chennai.	Subject Expert	
4.	Dr. C. Karthick Assistant Professor School of Commerce, Finance and Accountancy Christ University Bangalore.	Subject Expert	 17/10/23
5.	Mr. N. Sampath Kumar GM Training and Career Advancement , Roots Industries India Ltd., Coimbatore.	Industrial Expert	ABSENT

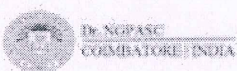
6.	Mr.V. Gunasekaran Director, Nextro Service Pvt. Ltd., Saibaba Colony Coimbatore.	Alumni	<i>Gunasekaran</i> 17/10/23
7.	Dr.N.Kuppuchamy Professor & Head Department of Tamil	Co-opted Member	<i>NK</i> 17/10/23
8.	Dr.R.VithyaPrabha Professor & Head Department of English		<i>RV-epc</i> 17/10/23
9.	Dr.R. Sowrirajan Professor & Head Department of Mathematics		<i>R Sowrirajan</i>
10.	Dr. S. Namasivayam Professor & Head Department of Commerce with Business Process Services (BPS)		<i>S. Namasivayam</i> 17/10/23
11.	Dr. S. Kowsalya Professor & Head Department of Commerce with Corporate Secretaryship (CA)		<i>S. Kowsalya</i> 17/10/23
12.	Dr. K.Vanaja Professor & Head Department of Commerce with Professional Accounting		<i>K. Vanaja</i> 17/10/23
13.	Dr.P. Suganya Associate Professor & Head (i/c) Department of Commerce with Computer Application		<i>P. Suganya</i> 17/10/23
14.	Dr.S. Mohanraj Associate Professor & Head Department of Commerce with Banking and Insurance		<i>S. Mohanraj</i>
15.	Dr.V. PremaSudha Professor & Head(i/c) Department of Computer Science with Data Analytics		<i>V. PremaSudha</i> 17/10/23
15.	Dr. S. Saravanan Dean Admin and Vice-Principal	Member	<i>S. Saravanan</i> 17/10/23
16.	Dr. P. B. Banudevi Dean Commerce	Member	<i>P. B. Banudevi</i> 17/10/23



17.	Dr.S.S.Muruganandham Professor	Member	<i>by</i>
18.	Dr.S.Renugadevi Professor	Member	<i>Dr. S. Renugadevi 17/10/23</i>
19.	Dr.Vennila Gopal Associate Professor	Member	<i>Dr. Vennila Gopal</i>
20.	Dr.S.Gandhimathi Associate Professor	Member	<i>S. Gandhimathi</i>
21.	Dr.S.Dharchana Associate Professor	Member	<i>Dharchana</i>
22.	Mr. M.A. Prasad Assistant Professor	Member	<i>Mr. M.A. Prasad</i>
23.	Dr. M.P. Kumaran Assistant Professor	Member	<i>Dr. M.P. Kumaran</i>
24.	Ms. M. Banurekha Assistant Professor	Member	<i>M. Banurekha 17/10/23</i>
25.	Dr. M.R. Chandrasekar Assistant Professor	Member	<i>Dr. M.R. Chandrasekar</i>
26.	Mr. P.Vimal Kumar Assistant Professor	Member	<i>P. Vimal Kumar 17.10.23</i>
27.	Mr. D. Shanmugavadivel Assistant Professor	Member	<i>D. Shanmugavadivel</i>
28.	Ms.P.Mahewari Assistant Professor	Member	<i>Ms. P. Mahewari 17/10/23</i>
29.	Mr. K.Ponnumani Assistant Professor	Member	<i>K. Ponnumani 17/10/23</i>
30.	Mr. N.Chandru Assistant Professor	Member	<i>N. Chandru 17/10/23</i>
31.	P.V. Arihara Sudhan III B.Com – A Register No. 211CO006	Student Representative	<i>P.V. Arihara Sudhan</i>
32.	K. Harshini II M.Com Register No.222CO007	Student Representative	<i>K. Harshini 17/10/23</i>

Date: 17/10/2023

(Dr.D. Parasakthi)



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