

# 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](http://www.drngpsc.ac.in) | Email: [info@drngpsc.ac.in](mailto:info@drngpsc.ac.in) | Phone: +91-422-2369100

BoS

18<sup>th</sup>

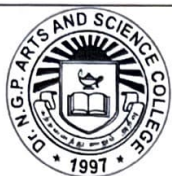
## Department of Commerce

### Board of Studies Meeting

The minutes of the 18<sup>th</sup> meeting of Board of Studies held on 07.11.2024 at 10.00 am at Seminar Hall III – C1 - Block.

### Members Present:

S.No	Name	Category
1.	Dr.D.Parasakthi Professor & Head, Department of Commerce Dr.N.G.P. Arts and Science College, Coimbatore.	Chairman
2.	Dr. K. Kanniammal, Professor, Department of Commerce Avinashilingam University, Coimbatore.	University Nominee
3.	Dr. Sharon Sophia, Associate Professor Grade I, Vellore Institute of Technology Business School, Chennai.	Subject Expert
4.	Mr.V.Gunasekaran Director, Nextro Service Pvt. Ltd., Saibaba Colony, Coimbatore.	Alumni
5	Dr. S. Saravanan, Vice-Principal, Dr.N.G.P.Artrs and Science College, Coimbatore	Member
6	Dr. P. B. Banudevi Dean-Commerce, Dr.N.G.P.Artrs and Science College, Coimbatore	Member
7	Dr.N.Kuppuchamy Professor & Head Department of Tamil	Co-opted Member
8	Dr.A. Hazel Verbina Professor & Head (i/c) Department of English	Co-opted Member
9	Dr.R. Sowrirajan Professor & Head Department of Mathematics	Co-opted Member
10	Dr. M.Kalimuthu Professor & Head (i/c) Department of Commerce with Professional Accounting	Co-opted Member
11	Dr. S. Kowsalya Professor & Head Department of Commerce with Corporate Secretaryship (CA)	Co-opted Member
12	Dr.P. Suganya Associate Professor & Head Department of Commerce with Computer Application	Co-opted Member



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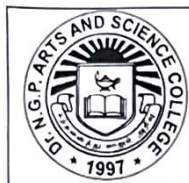
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13	Dr.P. Revathi Associate Professor & Head Department of Commerce with Banking and Insurance	Co-opted Member
14	Dr. S. Arunpriya Professor & Head Department of Commerce with Finance	Co-opted Member
15	Dr. M.S. Ranjithkumar Professor & Head Department of Commerce with Business Analytics	Co-opted Member
16	Dr.S. Mohanraj Associate Professor & Head Department of Commerce with International Business	Co-opted Member
17	Dr. S. Namasivayam Professor & Head Department of Commerce with Business Process Services	Co-opted Member
18	Dr.V. PremaSudha Professor & Head(i/c) Department of Computer Science with Data Analytics	Co-opted Member
19	Dr.S.S.Muruganandham	Member
20	Dr.Vennila Gopal	Member
21	Dr.S.Gandhimathi	Member
22	Dr.S.Dharchana	Member
23	Mr. M.A. Prasad	Member
24	Dr. M.P. Kumaran	Member
25	Ms. M. Banurekha	Member
26	Dr. M.R. Chandrasekar	Member
27	Dr.P.Vimal Kumar	Member
28	Dr. D. Shanmugavadivel	Member
29	Mr. K.Ponnumani	Member
30	Mr. N.Chandru	Member
31	B Dharaneedharan II M.Com	Student Representative
32	D. Subhashree II B. Com – A	Student Representative





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

Further, the Chairman informed the absence of the following member to attend the meeting, their suggestions were represented through mail and requested for permission of their absence.

1. Dr. C. Karthick – Subject Expert
2. Mr. N. Sampath Kumar – Industrial Expert

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

### Item 18.1: To review and approve the minutes of the previous meeting held on 05.04.24

The Chairman of the Board presented the minutes of the previous meeting held on 05.04.24 and requested the members to approve. After brief discussion the following resolution was passed.

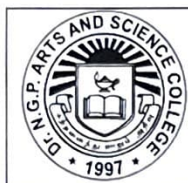
**Resolution: Resolved to approve the minutes of the previous meeting held on 05.04.24**

### Item 18.2: To consider and approve the syllabi for II semester for the students admitted during the academic year 2024-2025.

The chairman presented the detailed Scheme and Regulation for the students admitted from the academic year 2024-25 and syllabus for the II semester. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes.

#### Changes Made:

B.Com.		
Course Code	Course	Change and Reason
24COU2CP	Financial Modeling II	University Nominee Dr.K.Kanniammal suggested the following changes and changes were made <ul style="list-style-type: none"><li>• Programmes were rearranged as per the procedure of Financial Modeling.</li><li>• Diagrammatical chart presentation was included in the program 5,6&amp; 7.</li></ul>
M.Com.		
Course Code	Course	Change and Reason
24COP2CA	Direct Tax	Mr.V.Gunasekaran Alumni suggested the following topic to be included <ul style="list-style-type: none"><li>• Unit 4: Assessment of Partnership firm</li></ul>



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24COP2CB	Organizational Behavior	The following case studies were included as per the suggestion of Dr. Sharon Sophia Subject Expert <ul style="list-style-type: none"><li>Unit 4: Case study on hybrid leadership styles</li><li>Unit 5: Case study on Organizational Culture</li></ul>
24COP2CP	Computer Application in Business	Mr.V.Gunasekaran Alumni suggested to include the following Exercises <ul style="list-style-type: none"><li>Search data using X lookup, Index, Match.</li></ul>

After discussion the following resolution was passed.

**Resolution:** Resolved to approve the syllabus for the II semester for the students admitted from the academic year 2024-25

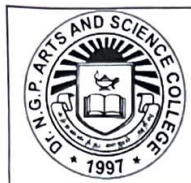
**Item 18.3:** To consider and approve the changes, if any, in the syllabi for IV semester for the students admitted during the academic year 2023-2024.

The Chairman presented the detailed syllabi for semester IV to the students admitted from the academic year 2023-2024. onwards. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes.

### Changes Made:

B.Com.		
Course Code	Course	Change and Reason
235CO1A4CA	Auditing	The Board suggested the following topics and it was included. <ul style="list-style-type: none"><li>Unit 1: Code of ethics.</li><li>Unit 2: Misrepresentation of internal control and internal check</li><li>Unit 3: Impairment of Assets</li><li>Unit 4: NBFC, Audit of online business</li><li>Unit 5: Audit Assurance and Control, Audit Analytics, Audit trial</li></ul>
235CO1A4CB	Entrepreneurial Development	Dr.Sharon Sophia suggested the following topics and were included <ul style="list-style-type: none"><li>Unit 3: NSAC - Disruptive trends during the era of Industry 5.0 - VUCA volatility, uncertainty, complexity, and ambiguity) 2.0 - OODA loop (Observe, Orient, Decide and Act)</li><li>Unit 4: Case study on big five startup</li><li>Unit 5: Tax Holiday to Startups, SEZ</li></ul>





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### New Courses Introduced:

M.Com.		
Course Code	Course	Change and Reason
235CO2A4CB	Industrial Relations and Personnel Management	To enrich Human Resource skills to face industry 5.0

### Courses Removed

M.Com.		
Course Code	Course	Change and Reason
225CO2A4CC	Corporate Social Responsibility	A unit of Organizational Behavior contains the same topic.

### IDC Offered:

The Following IDC Course is offered by the department to the following Departments

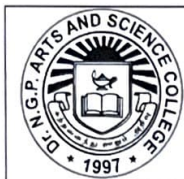
Course Code	Course	Department
235CO1A4IA	Customer Relationship Management	Department of Computer Science with Data Analytics
235CO1A4IB	Human Resource Management	Department of Computer Science with Information Technology

After discussion the following resolution was passed.

**Resolution: Resolved to approve the syllabus for the IV semester for the students admitted from the academic year 2023-24.**

**Item 18.4:** To consider and approve syllabi for VI semester for the students admitted during the academic year 2022-2023.

The Chairman presented the detailed syllabi for VI semester to the students admitted from the academic year 2022-2023 onwards. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes.



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## New Courses Introduced: Core Theory

B.Com.		
Course Code	Course	Change and Reason
225CO1A6DA	Organizational Behavior	<ul style="list-style-type: none"> <li>Units were framed by the expert's suggestions to make the students to understand and fit in any organisation culture.</li> </ul>
225CO1A6DB	Industrial Relations and Labour Law	<p>Dr.Sharon Sophia subject expert and Mr.V.Gunasekaran suggested to include the following topics</p> <ul style="list-style-type: none"> <li>Unit 5: New Pension Scheme, Building and Other Constructions Works Act 1996</li> </ul>

## New Courses Introduced: Skill Enhancement Course (SEC)

B.Com.		
Course Code	Course	Change and Reason
225CO1A6SA	SEC- IV Personal Selling and Salesmanship	Enable the students to be familiar with process of sales and selling as an attractive career.

## New Courses Introduced: Discipline Specific Elective (DSE)

B.Com.		
Course Code	Course	Change and Reason
225FI1A6DA / 225IB1A6DA / 225BI1A6DA / 225CO1A6DA	DSE-II: Investment Management / India's Foreign Trade and Legislation / Retail Marketing / Organizational Behavior	Four Group of electives is offered to students in the area of Finance, International Business, Marketing and Human Resource Management to choose on their interest.
225FI1A6DB / 225IB1A6DB / 225BI1A6DB / 225CO1A6DB	DSE-III: Security Analysis and Portfolio Management / International Banking and Finance / Customer Relationship Management / Industrial Relations and Labou Law	

## Value Added Courses (VACC)

- Tally is offered through Global IT Academy for the faculty of Commerce
- Zoho software for accounts offered through Zoho and Strait Partners is proposed for the faculty of Commerce



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

**Resolution: Resolved to approve the syllabus for the VI semester for the students admitted from the academic year 2022-23**

**Item 18.5:** To approve the panel of examiners for question paper setting, question paper Scrutiny and conduct of practical and theory examinations are submitted to CoE for exam related work.

The Chairman presented the panel of examiners for question paper setting question paper Scrutiny and conduct of practical and theory examinations.

**Resolution: Resolved to approve the panel of examiners for question paper setting, question paper Scrutiny and conduct of practical and theory examinations are submitted to CoE for exam related work.**

**Item 18.6:** To consider and approve any other item brought forward by the Chairman and the members of the board.

The following Self Study papers were placed for approval for the students admitted in the AY 2024-25.

<b>B.Com.</b>	
Course Code	Course
24COUSSA	Leadership and Team Development
24COUSSB	Cyber Law
<b>M.Com.</b>	
Course Code	Course
24COPSSA	Innovation and IPR
24COPSSB	Supply Chain Management

**Resolution: Resolved to approve the Self Study papers.**

**Item 18.7:** To consider and approve any other item brought forward by the Chairman and the members of the board.

The NPTEL course equivalent to the courses offered in the curriculum was identified and approved by the board.

After discussion the following resolution was passed.

**Resolution: Resolved to implement in the fourth coming semester.**



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**Item 18.8: To consider and approve the Interdisciplinary Research work in the final semester students project.**

The Board discussed the importance of offering interdisciplinary research to address complex societal issues to align with both academic and practical outcomes in various fields.


**Resolution: Resolved to approve the interdisciplinary Research projects in various fields.**

**Item 18.9: To consider and approve any other item brought forward by the Chairman and the members of the board.**

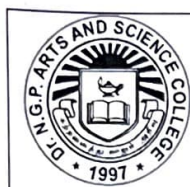
Appreciated the students who have completed the Foundation Level and Executive level in the Professional Course

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.

Date: 07/11/2024

  
Dr. D. PARASAKTHI, M.Com., M.Phil., MCA, LLB., Ph.D.,  
Head, 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: 24COU2CP Financial Modeling II

S.No.	List of Exercises	Change
1	Calculate a summary of the quantity and value of Inventory, LIFO, FIFO, HIFO.	
2	Prepare Liquidity Ratios for an accounting period.	Create a Comparative statement of a company with diagrammatic chart
3	Prepare Profitability Ratios for an accounting period.	Create a Common Size Statement of a company.
4	Prepare Turnover Ratios for an accounting period.	Create a Trend Analysis of a company.
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.	Prepare Liquidity Ratios for an accounting period.
8	Create a Common Size Statement of a company.	Prepare Turnover Ratios for an accounting period.
9	Create a Trend Analysis of a company.	Prepare Profitability Ratios for an accounting period.
10	Create financial statements using scenario analysis.	

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 Name: Commerce

Programme: B.Com.

Course Code/ Name: 235CO1A4CA Auditing

Board: Commerce

Semester: IV

Unit	Existing	Change
I	<b>Introduction</b> 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).	Code of Ethics.
II	<b>Internal Control, Internal Check, Internal Audit</b> Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.	Misrepresentation of Internal Control and Internal Check
III	<b>Valuation of Assets and Liabilities</b> Verification and valuation of assets and liabilities – Auditors position regarding the valuation and verifications of assets and liabilities – Depreciation – Reserves and provisions – Secret reserves.	Impairment of Assets
IV	<b>Audit of Joint Stock Companies</b> Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit – Audit of Co-operative Societies, Cinema Theatres, NGO - Frauds – responsibilities of auditor in checking frauds - Audit Report - Contents and Types.	NBFC, Audit of online business
V	<b>Audit of Computerized Accounts</b> Audit of Computerized Accounts – Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques- Electronic Auditing - Investigation under the provisions of Companies Act.	Audit Assurance and Control, Audit Analytics, Audit trial

**PERCENTAGE OF SYLLABUS REVISED: 15.7%**

### 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 checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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### SYLLABUS REVISION

**Faculty : Commerce**

**Programme: B.Com.**

**Course Code/ Name: 235CO1A4CB / Entrepreneurial Development**

**Board: Commerce**

**Semester: IV**

Unit	Existing	Change
<b>I</b>	<b>Concept of Entrepreneurship</b> 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.	
<b>II</b>	<b>Project Identification</b> 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.	
<b>III</b>	<b>Institutional service to entrepreneur</b> Institutional service to entrepreneur - DIC, SIDO, NSIC, SISI, SSIC, SIDCO - ITCOT, IIC, KVIC, Department of MSME - Challenges of Entrepreneurs.	NSAC - Disruptive trends during the era of Industry 5.0 - VUCA (volatility, Uncertainty, Complexity, and Ambiguity) 2.0 - OODA loop (Observe, Orient, Decide and Act)
<b>IV</b>	<b>Institutional finance to entrepreneurs</b> 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 - Subsidies to entrepreneurs.	Case study on big five startup
<b>V</b>	<b>Incentives and subsidies</b> Incentives and subsidies - Subsidy services - subsidy for market - Tax holiday to MSME, role of entrepreneur in export promotion and import substitution.	Tax Holiday to Startups, SEZ

**PERCENTAGE OF SYLLABUS : 7.40%**

#### COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

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## SYLLABUS – NEW COURSE

Faculty : Commerce

Programme: B.Com.

Board: Commerce

Semester: VI

Course Code/ Name: 225CO1A6SA Personal Selling and Salesmanship

Unit	Content
I	<b>Introduction to Salesmanship</b> Concept of personal selling-nature and importance of personal selling- diversity of personal selling situations-types of personal selling situations-challenges of personal selling and changing roles of salesperson-Cast of Advertising Vs Cast of Personal selling AIDA Model of Selling.
II	<b>Buying Motives</b> Buying motives. Types of markets. Consumer and industrial markets - characteristics and Implication of selling function. Types of consumer.
III	<b>Process of sales</b> Meaning- importance and role of salesmanship-attributes of a good salesman -types of sales person - process of effective selling, prospecting, pre-approach, approach, presentation and demonstration, handling and objection, closing the sale, post-sale activities
IV	<b>Salesmanship</b> Concept of salesmanship and sales management - difference between personal selling and salesmanship - trends in sales management - qualities of successful sales person with particular reference to consumer services selling as a career-pros and cons of salesmanship - measure for making selling an attractive career, distribution, network relationship.
V	<b>Preparation of sales Report</b> Introduction to various aspects of sales force management: organizing the sales effort, recruitment and selection, training and development, and compensation. Reports and Documents, sale Manual, Catalogue, Order Book, Cash Memo, Tour Diary, Daily and Periodical Reports.

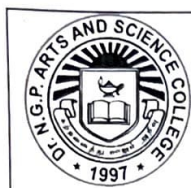
PERCENTAGE OF SYLLABUS REVISED : 100%

### COURSE FOCUSES ON

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input 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

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

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Web: [www.drngpasc.ac.in](http://www.drngpasc.ac.in) | Email: [info@drngpasc.ac.in](mailto:info@drngpasc.ac.in) | Phone: +91-422-2369100

BoS

18<sup>th</sup>

## SYLLABUS – NEW COURSE

Faculty : Commerce

Programme: B.Com.

Course Code/ Name: 225CO1A6DA Organizational Behavior

Board: Commerce

Semester: VI

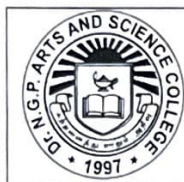
Unit	Content
I	<b>Introduction to Organizational Behavior</b> Definition, need and importance of organizational behavior – Nature and scope – Frame work – Organizational behavior models – Application in Management Contributions of other disciplines to OB–Emerging issues in Organizational Behavior.
II	<b>Learning, attitudes &amp; motivation</b> Learning – Types of learners – Learning process – Learning theories – Organizational behavior modification. Emotions – Emotional Labour – Emotional Intelligence.  Attitudes – Characteristics – Components – Formation – Measurement. Values  Motivation – Importance – Types – Content theories like Hierarchy model, Two factor theory, David McClelland theory
III	<b>Perception &amp; Leadership</b> Perception: Meaning and definition. Basic stages of Perceptual Process, Perceptual Selection, Perceptual Organization, Perceptual Interpretation.  Leadership: Meaning – Importance – Leadership styles – Theories.
IV	<b>Group Behavior</b> Organization structure – Formation – Groups in organizations – Influence – Group dynamics – Emergence of informal leaders and working norms – Group decision making techniques – Team building - Interpersonal relations – Communication – Control.
V	<b>Organization Culture</b> Definition of organizational culture-Culture as a descriptive term- Strong versus Weak culture - Functions, Creating and Sustaining culture-How employee learn culture-creating positive organizational culture.

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 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

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18<sup>th</sup>

## SYLLABUS – NEW COURSE

Faculty : Commerce

Board: Commerce

Programme: B.Com.

Semester: VI

Course Code/ Name: 225CO1A6DB Industrial Relations and Labour Law

Unit	Content
I	<b>Industrial Relations</b> Concept of Industry and Industrial Relations– Meaning of Employee Relations and its difference with Industrial Relations, Tripartite Scheme of Industrial Relations -Approaches to Industrial Relations-Sociological Approach - Psychological Approach -Marxian Approach -Trusteeship Approach.
II	<b>Industrial Conflicts and Labour Welfare</b> The Industrial Disputes Act, 1947-Disputes – Impact – Causes – Strikes – Prevention – Industrial Peace – Government Machinery – Conciliation –Arbitration –Adjudication. Labour welfare- statutory-Voluntary welfare funds-welfare of unorganized labour. Meaning of Good and Poor Industrial Relations - Causes for poor industrial relations - Indicators of Poor Industrial Relations
III	<b>Labour Legislations and Trade Union</b> Origin and growth of labour legislation in India Principles of labour legislations-Factories Act 1948- Minimum Wages Act, 1948- Payment of Wages Act, 1936- Payment of Bonus Act, 1965, Trade Unions Act,1926- trade union movement in India- objective -role - functions procedure for registration of trade unions- Rights and responsibilities- problems- Employee relations in IT sector
IV	<b>Labour Legislation in India</b> Introduction - Importance Scope of Various statutory and non - statutory agencies in India - Problems of Women Employees, Legislative measures protecting women employees, I.L.O., Standards for Women Employment, Origin and growth of labour legislation in India.
V	<b>Labour Laws and Labour Economic Problems</b> Employees' Provident fund and Miscellaneous provisions act, 1952- Employees' state insurance (ESI) Act, 1948- Maternity Benefit Act, 1961- Contract Labour Regulations and Abolition Act, 1970 -The Child Labour Prevention and Regulation Act, 1986. Occupational and Economic Classification of Labour Force - Socio-Economic Background of Indian Labour, Economic Problems of Labour, Wages and Standard of Living, Social Security and State Policy thereof.


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 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

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	<p align="center"><b>Dr. N.G.P. ARTS AND SCIENCE COLLEGE</b>          (An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)          Approved by Government of Tamil Nadu &amp; 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</p>	<p align="center"><b>BoS</b></p> <hr/> <p align="center"><b>18<sup>th</sup></b></p>
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### SYLLABUS REVISION

**Faculty : Commerce**

**Board: Commerce**

**Programme: M.Com.**

**Semester: II**

**Course Code/ Name:24COP2CA Direct Tax**

Unit	Existing	Changes
I	<b>Introduction to Income Tax</b> 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	<b>Income from Salaries &amp; House Property</b> 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	<b>Profit and Gains of Business</b> 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	<b>Income from Other Sources</b> 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.	Assessment of Partnership Firm.
V	<b>Income Tax Authorities</b> 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 : 1.96%**

#### 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: 24COP2CB Organisational Behaviour

Board: Commerce

Semester: II

Unit	Existing	Changes
I	<b>Introduction, Personality, Perception</b> 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	<b>Learning, Attitudes and Values</b> 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	<b>Group Dynamics</b> Group Dynamics: Foundation of Group Behaviour – Group norms – Group a Team – Stages of Group development – Factor affecting Group and Team Performance – Group Decision making –Group cohesiveness – Inter group relations. Interpersonal Communication: Communication process-Barriers communication – Guidelines to effective communication.	
IV	<b>Leadership, Power and Politics</b> Leadership – Trait theory, Behavioural theory and Contingency theory-paradoxical leadership. Power and Politics: Sources of power – Political behaviour in organisations – Managing politics. Conflict and Negotiation: Sources and types of conflict – Negotiation Strategies – Negotiation Process.	Case study on hybrid Leadership.
V	<b>Work Stress</b> 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.	Case study on organizational culture

PERCENTAGE OF SYLLABUS REVISED : 3.33%

### COURSE FOCUSES ON



Skill Development



Employability



Intellectual Property Rights



Social Awareness/ Environment



Entrepreneurial Development



Innovations



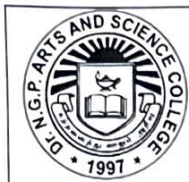
Gender Sensitization



Constitutional Rights/ Human Values/ Ethics

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18<sup>th</sup>

## SYLLABUS REVISION

Faculty : Commerce

Programme: M.Com.

Board: Commerce

Semester: II

Course Code/ Name: 24COP2CP 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 look up, H look up	X look up, Index, Match
7	Create an Error Table using V lookup.	
8	Scenario analysis – Tax calculation.	
9	Statistical Calculations. (i) Mean, Geometric Mean, Harmonic Mean (ii) Median (iii) Mode (iv) Average (iv) Standard Deviation, 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.	

PERCENTAGE OF SYLLABUS REVISED: 13.04%

### COURSE FOCUSES ON



Skill Development



Entrepreneurial Development



Employability



Innovations



Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics

Contd...



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18<sup>th</sup>

## SYLLABUS -NEW COURSE

Faculty : Commerce

Board: Commerce

Programme: M.Com.

Semester: IV

Course Code/ Name: 235CO2A4CB / Industrial Relations and Personnel Management

Unit	Content
I	<b>Introduction to Industrial Relations</b> Meaning, Definition, Concept and Scope, objective , Purpose and Elements of I.R. Industrial Conflict & Disputes: Meaning, Types, Causes and Effect of industrial dispute. Major determinants of I.R. Discipline: Meaning & definition, Aspects of discipline, Importance disciplinary procedure, The Red-Hot Stove Rule, Indiscipline and Types of Punishment. Grievance: Meaning, Concept, Nature, Source of Grievances, Grievances handling procedure.
II	<b>Wages and salary administration</b> Meaning purpose & principle of wage & salary administration, factors influencing wage & salary administration. Meaning of wage & salary, minimum wage, fair wage & living, wage. Meaning of money and real wage. Methods of wage payment - time rate & piece rate. Incentive- Financial Incentive & non-financial Incentive, method of wage payment based on result.
III	<b>Worker's participation in Management</b> Meaning, Need, Concept, Objective and Determinants of WPM, WPM in India, WPM scheme of 1975 i.e. in Industry, in Public Sector and Barriers in Workers participation. Case study on worker participation in management - National Thermal Power Corporation India.
IV	<b>Personnel Management</b> Definition - Concept of personnel Management, objective, principles, qualities and role of a personnel manager. Personnel policy and personnel objectives: Scope and Development, Need, Concept, Organization politics and human capital. Case study on providing safe and healthy environment.
V	<b>Performance Appraisal</b> Meaning and objectives of Performance Appraisal, issues and problems in performance appraisal - Job Description and performance appraisal - Job Analysis in performance appraisal system, Methods of performance appraisal - measurements in performance appraisal - performance feedback and counselling - legal and ethical perspective in performance appraisal.

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
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18<sup>th</sup>

## ATTENDANCE OF THE EIGHTEENTH BOARD OF STUDIES MEETING

Faculty: Commerce


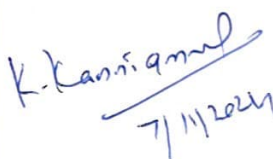
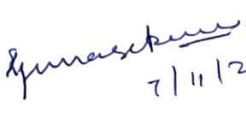
Name of Board: Commerce

VENUE: Seminar Hall 3 - C1 Block






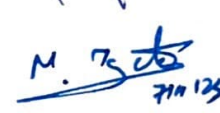
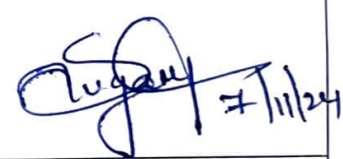



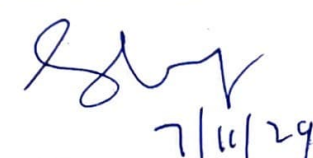

DATE: 07/11/2024

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	 7/11/24
2.	Dr. K. Kanniammal Professor, Department of Commerce Avinashilingam University Coimbatore.	VC Nominee	 7/11/2024
3.	Dr. Sharon Sophia Associate Professor Senior Vellore Institute of Technology Business School Chennai.	Subject Expert	ONLINE
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	ABSENT
6.	Mr.V. Gunasekaran Director, Nextro Service Pvt. Ltd., Saibaba Colony Coimbatore.	Alumni	 7/11/2024



7.	Dr.N.Kuppuchamy Professor & Head Department of Tamil	Co-opted Member	
8.	Dr.A.Hazel Verbina Professor & Head(i/c) Department of English		
9.	Dr.R. Sowrirajan Professor & Head Department of Mathematics		
10.	Dr. S. Namasivayam Professor & Head Department of Commerce with Business Process Services (BPS)		
11.	Dr. S. Kowsalya Professor & Head Department of Commerce with Corporate Secretaryship (CA)		
12.	Dr. M.Kalimuthu Professor & Head (i/c) Department of Commerce with Professional Accounting		
13.	Dr.P. Suganya Associate Professor & Head (i/c) Department of Commerce with Computer Application		
14.	Dr. S. Arunpriya Professor & Head Department of Commerce with Finance		
15.	Dr. P. Revathi Associate Professor & Head Department of Commerce with Banking and Insurance		
16.	Dr. M.S. Ranjithkumar Professor & Head Department of Commerce with Business Analytics		
17.	Dr.S. Mohanraj Associate Professor & Head Department of Commerce with International Business		
18.	Dr.V. PremaSudha Professor & Head(i/c) Department of Computer Science with Data Analytics		





19.	Dr. S. Saravanan Vice-Principal	Member	<i>S. Saravanan</i> 7/11/24
20.	Dr. P. B. Banudevi Dean Commerce	Member	<i>P.B. Banudevi</i> 7/11/24
21.	Dr.S.S.Muruganandham Professor	Member	<i>S.S. Muruganandham</i> 7/11/24
22.	Dr.Vennila Gopal Associate Professor	Member	<i>V. Gopal</i> 07/11/2024
23.	Dr.S.Gandhimathi Associate Professor	Member	<i>S. Gandhimathi</i> 7/11/24
24.	Dr.S.Dharchana Associate Professor	Member	<i>S. Dharchana</i> 7/11/24
25.	Mr. M.A. Prasad Assistant Professor	Member	<i>M.A. Prasad</i> 7/11/24
26.	Dr. M.P. Kumaran Assistant Professor	Member	<i>M.P. Kumaran</i> 7/11/24
27.	Ms. M. Banurekha Assistant Professor	Member	<i>M. Banurekha</i> 7/11/24
28.	Dr. M.R. Chandrasekar Assistant Professor	Member	<i>M.R. Chandrasekar</i> 7/11/24
29.	Dr. P.Vimal Kumar Assistant Professor	Member	<i>P. Vimal Kumar</i>
30.	Dr. D. Shanmugavadivel Assistant Professor	Member	<i>D. Shanmugavadivel</i>
31.	Mr. K.Ponnumani Assistant Professor	Member	<i>K. Ponnumani</i>
32.	Mr. N.Chandru Assistant Professor	Member	<i>N. Chandru</i>
33.	B. Dharaneedharan II M.Com Register No. 232CO006	Student Representative	<i>B. Dharaneedharan</i>
34.	D. Subhashree II B.Com – A Register No. 231CO050	Student Representative	<i>D. Subhashree</i>

Date: 07/11/2024

*Dr. D. Parasakthi*  
(Dr.D. Parasakthi)