## DEPARTMENT OF COMMERCE

### Board of Studies Meeting

Minutes of the 22nd Board of Studies meeting held on 27.10.2026 at 10.00 a.m. in Room No. D1 - 112.

Members Present:

| S. No | Name | Category |
|---|---|---|
| 1 | **Dr. S. Arunpriya**<br>Professor & Head (i/c), Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Chairman |
| 2 | **Dr. V. P. Nallaswamy**<br>Associate Professor & Principal<br>VET Institute of Arts and Science College, Thindal,<br>Erode - 638012. | University Nominee |
| 3 | **Dr. Mahila Vasanthi Thangam**<br>Associate Professor and Head<br>Department of Commerce and International Trade<br>Karunya Institute of Technology and Sciences<br>Coimbatore - 641114. | Subject Expert |
| 4 | **Dr. V. Jesintha Preethi Francena**<br>Associate Professor, Department of Commerce<br>Stella Mary's College, Chennai - 600 086. | Subject Expert |
| 5 | **Dr. R. Maheswaran**<br>Vice President (Finance & Infrastructure)<br>KGISL Infrastructures Pvt Ltd., Coimbatore - 641035. | Industry Expert |
| 6 | **Mr. K. S. Sree Kumaran**<br>GST and Tax Consultant<br>KS Associates, 9/35, Periyar Nager, Nehru Nager,<br>Coimbatore- 641014. | Alumni |
| 7 | **Dr. P. B. Banudevi**<br>Dean-Commerce,<br>Dr. N.G.P. Arts and Science College, Coimbatore | Member |
| 8 | **Dr. N. Kuppuchamy**<br>Professor & Head, Department of Tamil<br>Dr. N.G.P. Arts and Science College, Coimbatore | Co-opted Member |
| 9 | **Dr. A. Hazel Verbina**<br>Professor & Head, Department of English<br>Dr. N.G.P. Arts and Science College, Coimbatore | Co-opted Member |
| 10 | **Dr. S. Gokilamani**<br>Associate Professor & Head (i/c)<br>Department of Mathematics<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |

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| 11 | **Dr. M.Kalimuthu**<br>Professor & Head (i/c)<br>Department of Commerce with Professional Accounting<br>Dr. N.G.P. Arts and Science College, Coimbatore | Co-opted Member |
| 12 | **Dr. S. Kowsalya**<br>Professor & Head<br>Department of Commerce Corporate Secretaryship with (CA)<br>Dr. N.G.P. Artrs and Science College, Coimbatore | Co-opted Member |
| 13 | **Dr. P. Suganya**<br>Associate Professor & Head<br>Department of Commerce with Computer Application<br>Dr. N.G.P. Arts and Science College, Coimbatore | Co-opted Member |
| 14 | **Dr. C. Balakrishnan,**<br>Assistant Professor & Head (i/c)<br>Department of Commerce with Banking and Insurance<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 15 | **Mr. G. Sethuraman,**<br>Assistant Professor & Head<br>Department of Commerce with Information Technology<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 16 | **Dr. J. Nancy Sebastina**<br>Associate Professor & Head (i/c)<br>Department of Commerce with Business Analytics<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 17 | **Dr. S. Mohanraj**<br>Associate Professor & Head<br>Department of Commerce with International Business<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 18 | **Dr. S. Namasivayam**<br>Professor & Head<br>Department of Commerce with Business Process Services<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 19 | **Dr. T. Snekalatha**<br>Professor & Head<br>Department of Commerce Accounting and Taxation<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 20 | **Dr. V. Pream Sudha**<br>Professor & Head (i/c)<br>Department of Computer Science with Data Analytics<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 21 | **Dr. A. Adhiselvam**<br>Professor & Head<br>Department of Information Technology<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member |
| 22 | **Dr. S. S. Muruganandham**<br>Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |

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| 23 | **Dr. C. Kandasamy**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore | Internal Member |
| 24 | **Dr. Vennila Gopal**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 25 | **Dr. S. Gandhimathi**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 26 | **Dr. S. Dharchana**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 27 | **Dr. M.P. Kumaran**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 28 | **Dr. S. Valluvan**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 29 | **Mrs. M. Banurekha**<br>Assistant Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 30 | **Dr. M.R. Chandrasekar**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 31 | **Dr. P. Vimal Kumar**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 32 | **Dr. D. Shanmugavadivel**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 33 | **Dr. Helda Mery**<br>Assistant Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member |
| 34 | **Ms. S. Madhumitha**<br>II M.Com. Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore | Student Representative |
| 35 | **Ms. G. Arunthathe**<br>III B.Com. A, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore | Student Representative |
| 36 | **Mr. M.S. Suryaprakasam**<br>III B.Com. B, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Student Representative |

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

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

**Item 22.1:** ***To review and approve the minutes of the 21st BoS meeting held on 01. 04.2026.***

The Chairman of the Board presented the 21st minutes of the BoS meeting held on 01.04.2026 and requested the members to approve. After a brief discussion, the following resolution was passed:

Resolution: Resolved to approve the minutes of the meeting held on 01.04.2026

**Item 22.2:** ***To consider and approve the Regulation, Scheme and syllabi for II semester for the students admitted in UG and PG during the academic year 2026-27.***

The Chairman presented the detailed scheme, regulation and II semester syllabi for the UG and PG students admitted during the academic year 2026-27. The following changes were incorporated.

**New Courses:**

| **UG** | | |
|---|---|---|
| **Course Code** | **Course** | **Reason** |
| 26COU2CP | Core Practical II: Computerized Accounting | To enhance accounting proficiency through use of Accounting Software. |
| **PG** | | |
| **Course Code** | **Course** | **Reason** |
| 26COP2CP | Core Practical II: Digital Finance - II | To make the curriculum more industry-oriented, skill-based, and application-focused, thereby focusing employability and professional competencies. |
| 26COP2DA | Risk Management | Gives essential knowledge and skills to identify, assess, and mitigate business risks for contemporary industry expectations. |

**Changes Made:**

| **PG** | | |
|---|---|---|
| **Course Code** | **Course** | **Reason** |
| 26COP2CA | Direct Tax | Dr. V. P. Nallaswamy University nominee suggested to include Alternate Minimum Tax in Unit V. |

**Course Removed**

| **UG** | | |
|---|---|---|
| **Course Code** | **Course** | **Reason** |
| 25COU2CP | Core Practical II: Accounting Software for Business -I | The course on Accounting Software for Business -I has been replaced Computerised accounting due to updated industry requirements. |
| **PG** | | |
| **Course Code** | **Course** | **Reason** |
| 25COP2CP | Core Practical I: Computer Application in Business | Digital finance introduced to Avoids repetition and creates space for advanced, industry-oriented courses. |
| 25COP2DA | Change Management | Will provide students with essential knowledge and skills to identify, assess, and mitigate business risks. |

After discussion the following resolution was passed.

Resolution: Resolved to approve the above modification and adopt the revised syllabus for students admitted for the academic year 2026-27.

**Item 22.3:** ***To consider and approve IV semester syllabi for UG and PG students admitted during the academic year 2025-26***

The Chairman presented the detailed Syllabi for Semester IV to the students admitted in UG and PG during the academic year 2025-26. The syllabi for Semester IV framed for batch 2024-25 will be followed for the students admitted in the academic year 2025-26 with the following changes.

**New Courses:**

| **UG** | | |
|---|---|---|
| **Course Code** | **Course** | **Reason** |
| 25COU4SP | Banking and Insurance Practices (Non-Lab Practical) | To provide students with practical knowledge of banking and insurance procedures, including account opening, e-KYC, digital banking, insurance policy management, and claim processing, thereby enhancing their financial literacy and employability readiness. |

**Changes Made:**

| **UG** | | |
|---|---|---|
| **Course Code** | **Course** | **Changes & Reason** |
| 25COU4CA | Auditing | • Subject Expert Dr. Mahila Vasanthi Thangam, suggested to include Vouching of Digital Vouchers, E-invoices, electronic receipts, Digital signatures and Online payment proofs in Unit II.<br>• Subject Expert Dr. V. Jesintha Preethi Francena suggested to include Auditor's Code of Conduct, Independence of Auditors in Unit IV and Role of ICAI in Regulating the Profession in Unit V. |
| 25COU4CB | Entrepreneurial Development | • University Nominee Dr.V.P.Nallaswamy suggested to include Business Opportunity in various sectors, Intellectual property rights (IPR) for MSMEs in Unit II.<br>• Alumni Mr.K.S.Sree Kumaran suggested to include Government Policies, Schemes and Institutional Support for entrepreneurs in Unit III. |
| 25COU4IA | Indian Economy | • Subject Expect Dr. V. Jesintha Preethi Francena suggested to include in Union and State budgeting in Unit I.<br>• University Nominee Dr.V.P.Nallaswamy, suggested to include the PM-KISAN Samman Nidhi in Unit III. |

| PG | | |
|---|---|---|
| 25COP4CA | Security Analysis and Portfolio Management | • The subject expert, Dr. Mahila Vasanthi Thangam, suggested to include Passive management – Active management and The Formula plans for the purchase and sale of securities in unit V. |
| 25COP4CB | Industrial Relations and Personnel management | • As per the suggestion of the industry expert Dr. R. Maheswaran, Payment of Bonus Act 1965 was included in Unit II. |
| 25COP4DA | International Marketing | • Alumni Mr. K. S. Sree Kumaran suggested to include International Product Planning, Product standardization and adoption in Unit II. |

**Course Removed**

| UG | | |
|---|---|---|
| **Course Code** | **Course** | **Changes & Reason** |
| 24COU4SP | Accounting Software for Business | To provide practical knowledge of banking operations, insurance services, financial products, and industry practices, thereby enhancing their financial literacy and employability in the banking and insurance sectors. |

After discussion, the following resolution was passed.

Resolution: Resolved to approve the Syllabi for 2025-26 batch with the modifications, for the students admitted in the academic year 2025-26.

**Item 22.4:** *To consider and approve VI semester syllabi for students admitted in the academic year 2024-25.*

The Chairman presented the detailed Syllabi for the VI Semester to the UG students admitted in the academic year 2024-25. The following changes were incorporated.

**Changes Made:**

| UG | | |
|---|---|---|
| **Course Code** | **Course** | **Changes & Reason** |
| 24COU6SA | Personal Selling and Salesmanship | • Skill-oriented topics covering the identification of customer buying motives, assessment of potential customers, marketing analysis and sales report evaluation is included. |
| 24COU6DA | Organizational Behavior | • As per the suggestion of the subject expert Dr.V.Jesintha Preethi Francena, Managing Emotions and Stress Diversity is included in Unit III. |
| 24COU6DB | Industrial Relations and Labour Law | • University Nominee Dr.V.P.Nallaswamy suggested to include role of Company Secretary in Labour Audit in Unit V. |

After discussion the following resolution was passed.

Resolution: Resolved to approve the Syllabi of 2024-25 batch with suggested modifications for the students admitted in the academic year 2024-25.

**Item 22.5:** *To consider and approve II and IV semesters IDC syllabi for the students admitted in the academic year 2026-27 and 2025-26.*

The Chairman presented in detail, II and IV Semester IDC Syllabi for UG students admitted during the academic year 2026-27 and 2025-26. The following changes were incorporated.

**Changes Made:**

| **UG** | | |
|---|---|---|
| **Course Code** | **Course** | **Changes & Reason** |
| 26COU2IB | Auditing | • As per the suggestions of the industry expert Dr. R. Maheswaran, Audit Planning and Role of Auditing in Corporate Governance were included in Unit - I. |
| 25COU4IB | Customer Relationship Management | • University Nominee Dr. V. P. Nallaswamy suggested to include Customer engagement in Unit V. |
| 25COU4IC | Human Resource Management | • Subject Expert Dr. Mahila Vasanthi Thangam suggested to include Online recruitment, Employee placement in Unit II.<br>• University Nominee Dr. V. P. Nallaswamy suggested to include Employee, grievances, Work stress, Team work and communication in Unit III. |

After discussion the following resolution was passed.

Resolution: Resolved to approve the Syllabi of 2026-27 batch and 2025-26 batch.

**Item 22.6:** *To consider and approve any other item brought forward by the Chairman and members of the board.*

The NPTEL course equivalent to Security analysis and portfolio management for UG and PG course offered in the curriculum was identified, and approved by the board for Credit Transfer.

After discussion, the following resolution was passed.

Resolution: Resolved to approve the NPTEL courses equivalent to the courses offered in our curriculum.

**Item 22.7:** *To consider and approve the SSDC courses for the academic year 2026-27.*

The Chairman presented the following course as Student Skill Development Course (SSDC) for the students admitted during the academic year 2026-27, 2025-26 and 2024-25.

| S. No | Course Name | Category |
|---|---|---|
| 1 | AI in Accounting | Student Skill Development Course (UG) |
| 2 | Master in Accounting, Finance and Taxation (AI Powered) | |
| 3 | Digital Accounting Practices | Student Skill Development Course (PG) |
| 4 | Research Analyst (NISM) | |

After discussion, the following resolution was passed.

Resolution: Resolved to approve and accept the above course as Student Skill Development Course.

**Item 22.8:** *To approve the panel of examiners for question paper setting, question paper Scrutiny and conduct of practical and theory examinations submitted to CoE for exam related work for even Semester during the academic year 2026-2027.*

The Chairman presented the panel of examiners for question paper setters and evaluators of answer scripts for theory and practical examinations to be submitted to CoE for the even semester of the academic year 2026-2027.

Resolution: Resolved to approve the panel of examiners for question paper setters and evaluators of answer scripts for theory and practical examinations to be submitted to CoE for the even semester of the academic year 2026-2027.

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 the Department CDC member.

Date: 27/10/2026

27/10/26

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

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Com.** **Semester: II**
**Course Code/ Name: 26COU2CP Computerized Accounting**

| S. No | Contents |
|---|---|
| 1 | Creation of Company with enabling GST. |
| 2 | Creation of Accounting Masters: Groups and Ledgers. |
| 3 | Formation of Inventory Masters: Stock Item, Stock Group, Stock Categories and Units of Measures. |
| 4 | Recording and Maintenance of Vouchers with GST: Contra, Payment, Receipt, Sales, Purchase, Credit Note, Debit Note and Journal. |
| 5 | Display of Subsidiary Books- Purchase Book, Sales Book, Purchase Return Book and Sales Return Book. |
| 6 | Creation of Cost Centre and Cost Category. |
| 7 | Generate Final Accounts Reports: Trial Balance, Profit & Loss Account and Balance Sheet. |
| 8 | Display of Cash Flow and Fund Flow Analysis Report. |
| 9 | Present Bill wise Statement. |
| 10 | Generate Bank Reconciliation Statement. |
| 11 | Activation of Data Security Features. |
| 12 | Moving to Next Financial Year – Types and Process. |
| 13 | AI-based accounting data analysis and report generation. |

**PERCENTAGE OF SYLLABUS REVISED: 100%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: M.Com.** **Semester: II**
**Course Code/ Name: 26COP2CP Digital Finance - II**

| S. No | Contents |
|---|---|
| 1 | PV and FV – Calculate present value and future value of investments. |
| 2 | CUMPRINC Function – Cumulative principal paid on a loan between start period and end period. |
| 3 | PMT and PPMT function - Payment for a loan based on constant payments and a constant interest rate. |
| 4 | IPMT – Returns the interest payment for the given period for an investment |
| 5 | NPV and IRR - Evaluating the investment proposal. |
| 6 | ACCRINTM - financial function used to calculate the accrued interest for a security that pays interest at maturity. |
| 7 | AMORLINC – financial function used to calculate the depreciation of an asset for each accounting period. |
| 8 | DB and DDB - Returns the Depreciation of an asset for a specific. |
| 9 | Bond Valuation and Yield Calculation – Calculate bond price, coupon payments and yield to maturity |
| 10 | Share Valuation Using Dividend Discount Model – Estimate equity value using dividend growth. |
| 11 | Prepare a loan repayment schedule showing EMI, interest and principal components using Excel financial functions. |
| 12 | Financial Forecasting and Sensitivity Analysis – Prepare projected financial results and analyse alternative scenarios. |

**PERCENTAGE OF SYLLABUS REVISED: 100%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: M.Com.** **Semester: II**
**Course Code/ Name: 26COP2DA Risk Management**

| Unit | Contents |
|---|---|
| 1 | Risk Management<br>Risk: Meaning, definition, nature and importance – Risk and uncertainty – Sources and classification – Risk management: objectives and principles – Risk management process - Role of a risk manager – Risk management policy and organisational risk culture.<br>Case study on Risk Management |
| 2 | Risk Assessment, Measurement and Control<br>Risk identification – Risk registers and risk maps – Qualitative and quantitative risk assessment – Probability and impact analysis – Expected loss and risk exposure – Scenario analysis and stress testing – Value at Risk (VaR): basic concept – Risk control techniques: avoidance, reduction, retention, transfer and diversification – Cost-benefit analysis of risk management.<br>Case study on Cost-benefit analysis of risk management. |
| 3 | Financial, Banking and Insurance Risk Management<br>Financial risks: meaning and types – Banking risks – Credit appraisal and rating – Non-Performing Assets (NPAs) – Asset-Liability Management (ALM) – Role of RBI – Insurance risk management – Reinsurance and risk pooling – Derivatives: forwards, futures, options and swaps – Hedging and speculation.<br>Case study on Financial Risk. |
| 4 | Enterprise Risk Management and Corporate Governance<br>Enterprise Risk Management (ERM): meaning and components – Strategic, operational, compliance, legal, reputational and supply-chain risks – Risk appetite and risk culture – Internal controls and audit – Corporate governance and risk management committee – Fraud prevention and business ethics – Risk management frameworks and regulatory compliance – Crisis management and disaster recovery.<br>Case study on Corporate governance and risk management. |
| 5 | Emerging Risks and Contemporary Risk Management Practices<br>Cybersecurity, data breaches and digital fraud – AI and digital payment risks – FinTech and online banking risks – Climate change and environmental risks – ESG risks – Pandemic and disaster risks – Reputation and social media risks – Risk resilience and sustainable business practices.<br>Case study on ESG risks |

**PERCENTAGE OF SYLLABUS REVISED: 100%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: M.Com.** **Semester: II**
**Course Code/ Name: 26COP2CA Direct Tax**

| Unit. | Existing | Changes |
|---|---|---|
| I | Introduction to Income Tax<br>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.<br>~~Case study on exempted incomes.~~ | Incomes Which Do Not Form Part of Total Income – Overview of Income Tax Act 2025.<br>Case study on Raghav Agarwala vs. Income Tax Office. |
| II | Income from Salaries and House Property<br>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.<br>~~Case study on allowances given to employees.~~ | |
| III | Profits and Gains of Business or Profession<br>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.<br>~~Case study on allowed and disallowed expenses.~~ | Provisions Relating to Depreciation, Exempted Capital Gains.<br>Case study on Shree Vaidehi Impex Pvt. Ltd. vs. DCIT. |
| IV | Income from Other Sources<br>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, New Tax Regime and Old Tax Regime, Partnership Firms.<br>~~Case study on assessment of individuals.~~ | |
| V | Income Tax Authorities<br>Income Tax Authorities – Powers – Functions - Procedure for Assessment: Income tax returns - Filing of Returns – Belated returns – Forms of returns of income – PAN–Types of Assessment - Collection of Tax.<br>~~Case study on filing of returns.~~ | **E-filing and Submission of Returns**<br>E-Filing – Alternate Minimum Tax (AMT) - Types of Returns – Filing - Verification of Returns – Permanent Account Number (PAN) – Concept-Uses – Tax Deducted at Source (TDS) – Tax Collected Sources (TCS) -Form 26AS – TRACES Portal.<br>Case study on TDS credit denied despite tax deduction. |

**PERCENTAGE OF SYLLABUS REVISED: 24.50%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Com.** **Semester: IV**
**Course Code/ Name: 25COU4SP Banking and Insurance Practices (Non-Lab Practical)**

| S. No | Contents |
|---|---|
| 1 | Filling up the application of Account opening, Depositing, Withdrawal and locker facility forms in a bank. |
| 2 | Filling application forms for Internet Banking, Mobile Banking, RTGS, NEFT, IMPS and SWIFT. |
| 3 | Filling up application form for obtaining Demand Draft. |
| 4 | Filling up CKYC/e-KYC application forms for banking and financial services, and completing mutual fund investor KYC formalities. |
| 5 | Filling up Account closure request form. |
| 6 | Preparing a business proposal for obtaining a bank loan and completing Cash Credit, Overdraft, Education Loan, Jewel Loan, and Mortgage Loan application forms. |
| 7 | Filling up Public Provident Fund (PPF) and National Pension System (NPS) application forms. |
| 8 | Filling up DEMAT and Trading Account Opening Forms, Mutual Fund Investment and SIP Registration Forms, Bank Mandate/Auto-Debit Authorisation, Nomination and Personal/Bank Details Change Forms, and Redemption, Switch and Systematic Withdrawal Plan (SWP) Request Forms. |
| 9 | Filling up insurance intermediary registration forms and proposal forms for individual life, group life, and general insurance policies. |
| 10 | Filling up LIC premium payment and policy revival forms. |
| 11 | Filling up insurance policy nomination change, policy detail change, address change, and other policy service request forms. |
| 12 | Filling up life insurance policy loan application and loan repayment forms. |
| 13 | Filling up insurance policy surrender application forms. |
| 14 | Filling up LIC maturity claim and death claim forms. |

**PERCENTAGE OF SYLLABUS REVISED: 100%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Com.** **Semester: IV**
**Course Code/ Name: 25COU4CA Auditing**

| Unit. | Existing | Changes |
|---|---|---|
| I | Introduction<br>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 - ~~code of ethics~~ - Errors and its types - Audit Programmes – CAG – National Financial Reporting Authority (NFRA). | Auditing Principles and Standards |
| II | Internal Control, Internal Check, Internal Audit<br>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.<br>Case study - Regulatory Compliance and Internal Auditing. | Vouching of Digital Vouchers, E-invoices, Electronic receipts, Digital signatures and Online payment proofs. |
| III | Valuation of Assets and Liabilities<br>Verification and valuation of assets and liabilities – Auditors position regarding the valuation and verifications of assets and liabilities – Depreciation – Impairment of assets - Reserves and provisions – Secret reserves.<br>Case study on Verification and Valuation of Fixed Assets. | Difference Between Verification and Valuation |
| IV | Audit of Joint Stock Companies<br>Audit of Joint Stock Companies - Qualification - Disqualifications - 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 - NBFC - Audit of online business - Frauds – responsibilities of auditor in checking frauds - Audit Report - Contents and Types.<br>Case study on The Auditor's Report: Analyzing the Responsibilities and Liabilities of Auditors in a Joint Stock Company. | Audit of Educational Institutions and Charitable Trusts |

| | | |
|---|---|---|
| V | ~~Audit of Computerized Accounts~~<br>~~Audit Assurance and control - Audit of Computerized Accounts Computer based Accounting Vs Conventional Accounting System~~-Computer assisted auditing techniques-Electronic Auditing - Audit Analytics - Investigation under the provisions of Companies Act - Audit trial. | Auditor's Code of Conduct – Independence of Auditors – ethical threats to auditor's independence Professional Misconduct and Penalties – Role of ICAI in Regulating the Profession – Recent Trends in Auditing: Forensic Auditing, and Environmental Auditing – Fraud Detection Tools – CARO (Companies Auditor's Report Order) – Auditing in ERP Environment |

**PERCENTAGE OF SYLLABUS REVISED: 21.50%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Com.** **Semester: IV**
**Course Code/ Name: 25COU4CB Entrepreneurial Development**

| Unit | Existing | Changes |
|---|---|---|
| I | Entrepreneurship<br>Concept of Entrepreneurship: Definition, Nature and Characteristics of Entrepreneurship – Function and type of entrepreneurship- phases of EDP- Development of women entrepreneur and rural entrepreneur – ~~self-employment – women council scheme – Self Help Group (SHG).~~ | Emerging forms of entrepreneurship - Entrepreneurial Skills and Competencies - Entrepreneurial Decision Process - gig economy - role of entrepreneurship in economic development - employment generation and sustainable development - Viksit Bharat @2047.<br>Identifying Entrepreneurial Opportunities and Developing a Business Model. |
| II | Project identification<br>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 Individuals- Risk analysis.<br>Case study on project identification | **Opportunity Identification and Selection**<br>Environmental dynamics and change – Business Opportunity in various sectors – Identification of Business Opportunity - Opportunity selection – Setting up of Small SBEs. Formulation of Business Plans: Meaning – Content – Formulating Business Plan – Network Analysis – Project Appraisal - Methods of Appraisal - Intellectual property rights (IPR) for MSMEs. Preparation and Presentation of a Business Idea and Business Plan for a SBEs. |
| III | Institutional service to entrepreneurs<br>Types of institutional services - DIC-SIDO-NSIC- SISI- SSIC- SIDCO – ITCOT-IIC-KVIC- MSME – NSAC - Disruptive trends in industry 5.0 era- VUCA 2.0 - OODA loop - Challenges of entrepreneurs. | **Government Policies, Schemes and Institutional Support**<br>Government initiatives: Make in India - Startup India - Digital India - Stand-Up India – PMMY - Skill India and |
| IV | Institutional finance to entrepreneurs<br>Types of Institutional finance to entrepreneurs- IFCI-SFC- IDBI- ICICI- TIIC- SIDCS- LIC-GIC- SIPCOT– SIDBI- Commercial banks - Recent government schemes for startups – MUDRA scheme – challenges of startups – Subsidies to entrepreneurs.<br>Case study on big five startups. | |
| V | Incentives and subsidies<br>Incentives and subsidies – Subsidy services – subsidy market – Tax holiday to Startups- SEZ - role of entrepreneur in export promotion and import substitution.<br>Case study on role of entrepreneur in export promotion. | |

**PERCENTAGE OF SYLLABUS REVISED: 32.50%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Com.** **Semester: IV**
**Course Code/ Name: 25COU4IA Indian Economy**

| Unit. | Existing | Changes |
|---|---|---|
| I | Inclusive Growth & Sustainable Development<br>Indian economy: It's characteristics - Inclusive growth and sustainable development - Challenges in achieving inclusive growth - Inclusive Development Index (IDI) - 5 Year Plans - NITI Aayog: It's objectives and features. | Union and state budgeting: objectives, efficient allocation principles - Pareto efficiency - role of budget in economic development – gender budgeting and green budgeting for SDG 2030 attainment.<br>Budget analysis on the recent union and state budget. |
| II | Population & Labour Improvement<br>Features of Indian population - Quality of life - National Multidimensional Poverty Index (MPI) - Gender Development Index (GDI) - Physical Quality of Life Index (PQLI) - Nature of labour in India - Unorganised workers. | India's emerging silver economy: opportunities and challenges Mini project on the employment status of gig workers |
| III | Agricultural Progress<br>Nature of Indian agriculture – Agriculture 4.0 - Government initiatives in potential digitalization of agricultural sector - Agricultural marketing: It's defects and government measures to improve agricultural marketing.<br>Case study on 'Application of new technology in Indian agriculture' | Climate change: economic consequences, measures and schemes to address the change - MSP – PM-KISAN Samman Nidhi Field visit on 'Awareness on application of new technology and marketing in agriculture' |
| IV | Industrial Progress<br>Role of industries in economic development – New Industrial Policy 1991 and its criticisms – Tamil Nadu Industrial Policy 2021 – Core industries – ICI Index - Industry 4.0 in India – Features of industrial labour - Industrial disputes: It's causes - Methods of settling industrial disputes.<br>Case study on 'Industrial disputes' | International conflicts, trade wars, economic sanctions and tariffs on Indian industries - geo-political tensions: opportunities and challenges.<br>Case study on recent major geopolitical tensions and its impact on India's industrial progress |
| V | Social Issues and Development Measures<br>Major social issues – Human Development Index (HDI) indicators - Social change - National Education Policy (NEP) 2020 - Social security for unorganised workers - Financial exclusion and RBI on financial inclusion - Social Progress Index (SPI).<br>Case study on 'Analyse India's position in various indexes' | Substance abuse: Effect on human capital, labour productivity, household welfare and national economic growth |

**PERCENTAGE OF SYLLABUS REVISED: 45.00%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: M.Com.** **Semester: IV**
**Course Code/ Name: 24COP4CA Security Analysis and Portfolio Management**

| Unit. | Existing | Changes |
|---|---|---|
| I | Investment<br>Securities: Meaning - nature and types of securities Classification of assets, classification of financial instruments Investment environment – Investment process - Investment, Speculation and Gambling - ~~Classification of Investors- Investment Avenues- Factors affecting Investment Decisions – Lending sector and borrowing sector.~~<br>Case study on security analysis. | Bond and fixed income instruments valuation –valuation of equity and preference shares.<br>Case study on valuation of equity and preference shares. |
| II | Risk and Return<br>Risk and Return: Risk – Meaning –types - ~~Contemporary issues in Investment Management~~ - Sources of Risk: Systematic and Unsystematic risk – managing the risk - Risk with probability,<br>Risk without probability - Measurement of return - Computation of Risk and Return - ~~percentage of return Alpha, Beta Computation of Alpha, Beta Measures of arithmetical progression, standard deviation, co-variance, coefficient of variance, Regression.~~<br>~~Case study on risk and return of securities.~~ | Concept of intrinsic value. Objectives, Points and figures chart, bar chart, RSA, RSI, Moving average analysis, MACD, Japanese Candlesticks. |
| III | Security Analysis<br>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.<br>Case study on company analysis. | |
| IV | Portfolio Theories<br>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)<br>Case study on Market Movement. | |

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| V | Portfolio Management<br>Meaning and Significance of Portfolio Management, Phases of Portfolio Management: Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost Benefit<br>Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's Measure, Jensen Measure and Fama's Measure, Forecasting Portfolio Performance.<br>Case Study on Portfolio Management. | **Portfolio Revision**<br>Passive management – Active management – The Formula plans for the purchase and sale of securities – Rupee cost averaging – Constant rupee plan – Constant ratio plan – Portfolio revision and cost.<br>Case Study on Portfolio Revision. |

**PERCENTAGE OF SYLLABUS REVISED: 17.00%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: M.Com.** **Semester: IV**
**Course Code/ Name: 24COP4CB Industrial Relations and Personnel Management**

| Unit. | Existing | Changes |
|---|---|---|
| I | Introduction to Industrial Relations<br>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.<br>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.<br>Case study on Labour issues. | Harassment of Women at Workplace and Redressal Act 2013<br>Case study on Recent Labour issues in India |
| II | Wages and salary administration<br>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.<br>Methods of wage payment - time rate & piece rate. Incentive- Financial Incentive & non-financial Incentive, method of wage payment based on result.<br>Case study on wage and salary administration | Payment of Bonus Act 1965: Eligibility and disqualification for bonus, Minimum and Maximum Bonus.<br>Case study on wage and salary administration |
| III | Worker's participation in Management<br>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.<br>Case study on worker participation in management | Joint Management Council - workers ownership and complete participation in India. Establishment of work committee: statutory mechanism - Transition to the Industrial Relations Code 2020 – 2025 - May 8th 2026 Operational Rules.<br>Case study on worker participation in management in India |
| IV | Personnel Management<br>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.<br>Case study on safety and healthy environment issues | IKS in PM: Dharma and Ethics-Panchayat Raj and Participative Management. Rational- economic - social and self-actualization-realistic view of human nature.<br>Case study on safety and healthy environment issues. |

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| V | Performance Appraisal<br>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. Case study on measurement of performance appraisal | **Selection, Motivation and Performance Appraisal**<br>Manpower planning: concept and need. Recruitment and Selection: sources and steps. Placement and Induction: Objectives - Advantages. |

**PERCENTAGE OF SYLLABUS REVISED: 24.00%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: M.Com.** **Semester: IV**
**Course Code/ Name: 24COP4DA International Marketing**

| Unit. | Existing | Changes |
|---|---|---|
| I | 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.~~<br>~~Case study on international segmentation~~ | International Marketing vs Domestic Marketing, Difficulties and barriers in International Marketing, Future of global marketing.<br>Case study on barriers in International Marketing. |
| II | International Product & Pricing Policy<br>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.<br>Case study on pricing strategies for international markets. | International Product Planning – Product standardization and Adoption. |
| III | International Marketing Channel Policy<br>Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – ~~Contemporary issues in International marketing Future prospects in International marketing~~<br>Case Study on distribution channel policy | **International Distribution and Logistics**<br>Types of intermediaries- Factors Involved in Distribution Systems - International Supply Chain Management- Modes of Transportation - International Packaging – Ecological concerns in International Marketing – International Marketing Ethics. |
| IV | International Promotional Policy<br>International Promotion – Concept, Strategies: - International advertising, International Sales Promotion, Sales force and Their management – Other forms of promotion for global markets.<br>Case Study on international sales promotionl | **International Promotional Strategies**<br>Communication Process Media Selection - Personal Selling - Public Relations and Publicity - Advertising - E-Marketing - Impact of Digital and Social Media on Global Promotions. |
| V | International Institutional Infrastructure & Documentation<br>Institutional infrastructure for export in India, Export Assistance, Introduction to Export documentation and procedures, framework, pre shipment & post shipment documents.<br>Case study on export documentation procedures | |

**PERCENTAGE OF SYLLABUS REVISED: 36.00%**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Com.** **Semester: VI**
**Course Code/ Name: 24COU6SA Personal Selling and Salesmanship**

| Unit. | Existing | Changes |
|---|---|---|
| I | Introduction to Salesmanship<br>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~~<br>AIDA Model of Selling.<br>Case study on Tea's Me Cafe: Tamika Catchings is Brewing Glory. | **Introduction to Salesmanship**<br>digital selling and customer engagement skills. |
| II | ~~Buying Motives~~<br>~~Buying motives. Types of markets. Consumer and industrial markets - characteristics and Implication of selling function. Types of consumer.~~ | Identifying customer needs and preferences – Application of Maslow's Need Hierarchy Theory to understand customer behaviour - Analyzing rational and emotional buying motives - Customer segmentation, profiling and need-based selling. Understanding customer pain points – empathy - Problem identification - solution-oriented selling. Active listening - open-ended questioning - emotional intelligence - Interpreting customer behaviour.<br>Case Study on Analysis of Customer Buying Motives Through Mock Customer Interviews. |
| III | ~~Process of sales~~<br>~~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. Case study on weight watchers completely revamped their enterprise sales process with HubSpot.~~ | Identifying and assessing potential customers - Pre-approach and Information Gathering - Approach and Rapport Building - Identifying Customer Needs - Sales Presentation and Product Demonstration - Handling Objections – **Negotiation and Closing the Sale:** Developing Negotiation skills - Knowing Negotiation strategies - win-win agreements - persuasion - influence - techniques for securing customer commitment - Order Fulfilment - Delivery – Follow-up - Relationship Building. **Personal Selling Skills:** Practicing sales pitch development - effective communication – acquiring deep product knowledge - Problem-solving - Adaptability, time management, sales conversation management and guiding customers.<br>Case Study on Application of the Complete Selling Process from Prospecting to Closing the Sale. |

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| IV | ~~Salesmanship~~<br>~~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.~~<br>~~Case study on Rush order helps VOG mask Scale-Up During a Pandemic.~~ | Nature – principles - qualities - Skills of a salesperson - **Core Soft Skills:** Communication –Active listening - persuasion - empathy- storytelling - emotional intelligence –Interpersonal skills- relationship building - **Core Hard Skills:** Product knowledge – prospecting - lead qualification - customer needs analysis - objection handling - negotiation and closing techniques – CRM - customer data management - systematic follow-up - Customer retention. **Time Management and Sales Organization skills:** Prioritizing sales activities, managing sales pipelines, scheduling customer interactions and maintaining follow-up records.<br>Case study on Sales Force Management and Customer Relationship Building at Tata Consumer Products Limited. |
| V | ~~Preparation of sales Report~~<br>~~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.~~ | **Marketing Analytics and Sales Reporting**<br>**Marketing Analytics:** Collecting and analysing sales data, preparing simple charts - slicing and dicing - graphical data summarization - data-driven marketing decisions – Comparing sales performance. **Sales Reporting and Documentation:** Preparation of Sales reports - sales force supervision - sales manuals - product catalogues - order books - sales orders - cash memos – invoices - tour diaries - expense reports - periodic sales reports - sales forecasting - performance analysis – presentations - product demonstrations and customer follow-up reports.<br>Collecting and analysing sales data, preparing simple charts, comparing sales performance. |

**PERCENTAGE OF SYLLABUS REVISED: 80.00 %**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Com.** **Semester: VI**
**Course Code/ Name: 24COU6DA Organizational Behavior**

| Unit. | Existing | Changes |
|---|---|---|
| I | Introduction to Organizational Behavior<br>Definition, need and importance of organizational behavior – Nature and scope – Frame work – Organizational behavior models – ~~Application of Management Contributions to OB Emerging issues in Organizational Behavior.~~ | challenges and opportunities for managers; evolution of OB through Bhartiya Gyan Parampara; Chanakya's contribution to OB. |
| II | Learning, attitudes and motivation<br>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 – Theories of motivation- Hierarchy model, Two factor theory, David McClelland theory.<br>Case study on Employee Motivation and Retention Strategies in a Remote Work Environment. | Managing Emotions and Stress – Insights from the Bhagavad Gita and the Role of Ashtang Yog in Stress Management. |
| III | Perception and Leadership<br>Perception: Meaning and definition - Basic stages of Perceptual Process, Perceptual Selection, Perceptual Organization, Perceptual Interpretation. Leadership: Meaning – Importance – Leadership styles – Theories.<br>Case study on paradoxical leadership. | |
| IV | Group Behavior<br>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. | Diversity, Equity and Inclusion (DEI): Meaning, Workplace Diversity, Importance of Inclusion in Group Effectiveness and Strategies for Promoting an Inclusive Work Environment. |
| V | Organization Culture<br>Definition of organizational culture-Culture as a descriptive term- Strong versus Weak culture - Functions, Creating and Sustaining culture - Learning and adopting to workplace culture by employees -Creating positive organizational culture.<br>Case study on The Impact of Organizational Culture on Employee Engagement and Innovation. | |

**PERCENTAGE OF SYLLABUS REVISED: 18.00 %**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Com.** **Semester: VI**
**Course Code/ Name: 24COU6DB Industrial Relations and Labour Law**

| Unit. | Existing | Changes |
|---|---|---|
| I | Industrial Relations<br>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 | ~~Industrial Conflicts and Labour Welfare~~<br>The Industrial Disputes Act, 1947-Disputes – Impact – Causes – Strikes – Prevention – Industrial Peace – Government Machinery – Conciliation –Arbitration –Adjudication. Labour welfare: Statutory provisions - Voluntary welfare funds Welfare of unorganized labour. Industrial relations: Meaning of Good and Poor Industrial Relations - Causes for poor industrial relations - Indicators of Poor Industrial Relations.<br>Case study on Industrial Disputes | Legality - Lock-out - Layoff - Retrenchment – Closure - Special provisions - Unfair labour practices – Dispute settlement Machineries – Introduction to Standing Orders. The Industrial Employment (Standing Orders) Act 1946 – Objective – Scope –Standing Orders – Appeals.<br>Case study on Unfair Labour practices. |
| III | Labour Legislations and Trade Union<br>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(recent amendments). Trade union movement in India- Objective -Role - Functions and procedures for registration of trade unions- Rights and responsibilities- Problems- Employee relations in IT sector. | |
| IV | Labour Welfare and Women Employees<br>Introduction - Various statutory and non - statutory agencies in India. Women Employees: Problems of women employees - Need and importance of women employees welfare - Legislative measures protecting women employees- International Labour Organization (ILO)- ILO standards for Women Employment.<br>Case study on challenges of Women Employees. | |

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| V | Labour Laws and Labour Economic Problems<br>Employees' Provident fund and Miscellaneous provisions act, 1952- Employees' state insurance (ESI) Act, 1948- New Pension Scheme - Maternity Benefit Act, 1961- Contract Labour Regulation and Abolition Act, 1970 -The Child Labor Prevention and Regulation Act, 1986- Building and Other Construction Workers Act, 1996 - Occupational and economic classification of labour force - Equal remuneration - Socio-Economic background of Indian labour- Economic problems of labour- Wages and Standard of Living, Social Security and State Policy.<br>Case Studies related to the Economic Problems of migrant laborers. | Labour Laws and Labour Codes<br>The Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 – Schedule I and II – Exemption from maintenance 09 Text Book of Register and Return - Labour code on Wages, Industrial Relations, Social Security and Welfare, Occupational Safety, Health and Working Conditions – Industrial and Labour Laws Audit – Scope – Benefits – Labour Law Compliance –role of Company Secretary in Labour Audit. |

**PERCENTAGE OF SYLLABUS REVISED: 17.50%**

## SYLLABUS REVISION

**Faculty:** Commerce
**Board:** Commerce CSCA
**Programme:** B.Com.
**Semester:** II
**Course Code/ Name:** 26COU2IB Auditing

| Unit. | Existing | Changes |
|---|---|---|
| I | **Introduction**<br>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 Programme – ~~CAG National Financial Reporting Authority (NFRAI).~~ | Audit Planning and Role of Auditing in Corporate Governance |
| II | **Internal Control, Internal Check, Internal Audit**<br>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.<br>Case study on vouching of cash book | Difference Between Internal Audit and Statutory Audit |
| III | **Valuation of Assets and Liabilities**<br>Verification and valuation of assets and liabilities Auditors position regarding the valuation and verifications of assets and liabilities – Depreciation – Reserves and provisions – Secret reserves.<br>Case study on valuation and verification of assets and liabilities | |
| IV | **Audit of Joint Stock Companies**<br>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.<br>Case study on share transfer audit. | Audit of Educational Institutions and Charitable Trust. |
| V | **Audit of Computerized Accounts**<br>Audit of Computerized Accounts – Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques-Electronic Auditing - Investigation under the provisions of Companies Act. | CARO (Companies Auditor's Report Order) – Auditing in ERP Environment. |

**PERCENTAGE OF SYLLABUS REVISED: 10.00 %**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Sc. CS DA.** **Semester: IV**
**Course Code/ Name: 25COU4IB Customer Relationship Management**

| Unit. | Existing | Changes |
|---|---|---|
| I | **Understanding customers**<br>Customer information Database – Customer Profile Analysis – Customer perception- Expectations analysis – Customer Behaviour in relationship perspectives; individual and group customers– Customer life time value– Selection of Profitable customer segments.<br>Case study on customer behaviour. | |
| II | **CRM strategies**<br>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**<br>Strategic CRM planning process– Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call center management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation –Customer-centric Marketing Processes–Customer retention plans.<br>Case study on operational CRM. | |
| IV | **Trends in CRM**<br>CRM Solutions – Data Warehousing – Data mining for CRM –CRM software packages – The Technological Revolution: Relationship Management–Changing Corporate Cultures. | . |
| V | **Recognizing Customer Lifetime Value**<br>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~~<br>Case study on increasing customer retention. | Strengthening Customer engagement and Advocacy. |

**PERCENTAGE OF SYLLABUS REVISED: 4.00 %**

## SYLLABUS REVISION

**Faculty: Commerce** **Board: Commerce**
**Programme: B.Sc. IT** **Semester: IV**
**Course Code/ Name: 25COU4IC Human Resource Management**

| Unit. | Existing | Changes |
|---|---|---|
| I | **Human Resource Management**<br>Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – Organization structure. | Role of human resource manager |
| II | **Human resource planning**<br>Human resource planning – Job analysis – Role analysis – Selection and Recruitment – Right Sizing - Testing – ~~Interview- SWOC~~ analysis - Training – Promotion.<br>Case study on Recruitment and Selection. | Online recruitment Employee placement |
| III | **Human Resource Development**<br>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.<br>Case study on human behaviour process. | |
| IV | **Organisational Discipline**<br>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.<br>Case study on conflict in organizational behaviour. | Employee, grievances and Work stress, Team work and communication. |
| V | **Direction**<br>Direction – Supervision – Control - Leadership – Types of Leadership - Leadership theories, Theories of supervision. | Team management, Role of leadership in IT organizations. |

**PERCENTAGE OF SYLLABUS REVISED: 12.00 %**

## ATTENDANCE OF THE TWENTYSECOND BOARD OF STUDIES MEETING

**Faculty: Commerce** **Board: Commerce**

Date: 27.10.2026
Time: 10.00.am.
Venue: D1- 112

**The following members were present for the meeting**

| S. No | Name | Designation | Attendance Status |
|---|---|---|---|
| 1. | **Dr. S. Arunpriya**<br>Professor & Head (i/c), Department of Commerce<br>Dr. N.G.P. Arts and Science College,<br>Coimbatore. | Chairman | Present |
| 2. | **Dr. V. P. Nallaswamy**<br>Associate Professor & Principal<br>VET Institute of Arts and Science College, Thindal<br>Erode - 638012. | VC Nominee | Present |
| 3. | **Dr. V. Jesintha Preethi Francena**<br>Associate Professor, Department of Commerce<br>Stella Mary's College<br>Chennai - 600 086. | Subject Expert | Present |
| 4. | **Dr. Mahila Vasanthi Thangam**<br>Associate Professor and Head<br>Department of Commerce and International Trade<br>Karunya Institute of Technology and Sciences<br>Coimbatore - 641114. | Subject Expert | Present |
| 5. | **Dr. R. Maheswaran**<br>Vice President (Finance & Infrastructure)<br>KGISL Infrastructures Pvt. Ltd.,<br>Chairman Chapter of The Institute of Cost Accountants of India<br>Coimbatore - 641035. | Industry Expert | Present |
| 6. | **Mr. K. S. Sree Kumaran**<br>GST and Tax Consultant<br>KS Associates, 9/35, Periyar Nager, Nehru Nager<br>Coimbatore- 641014. | Alumni | Present |
| 7. | **Dr. P. B. Banudevi**<br>Dean-Commerce,<br>Dr. N. G. P. Arts and Science College, Coimbatore. | Member | Present |

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| 8. | **Dr.N.Kuppchamy**<br>Associate Professor & Head<br>Department of Tamil<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 9. | **Dr. A. Hazel Verbina**<br>Professor & HoD<br>Department of English<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 10. | **Dr. S. Gokilamani**<br>Associate Professor & Head (i/c)<br>Department of Mathematics<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 11. | **Dr. M. Kalimuthu**<br>Professor & Head (i/c)<br>Department of Commerce with Professional Accounting<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 12. | **Dr. S. Kowsalya**<br>Professor & Head<br>Department of Commerce Corporate Secretaryship with Computer Application<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 13. | **Dr. P. Suganya**<br>Associate Professor & Head<br>Department of Commerce with Computer Application<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 14. | **Dr. C. Balakrishnan,**<br>Assistant Professor & Head (i/c)<br>Department of Commerce with Banking and Insurance<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 15. | **Mr. G. Sethuraman,**<br>Assistant Professor & Head (i/c)<br>Department of Commerce with Information Technology<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 16. | **Dr. J. Nancy Sebastina**<br>Associate Professor & Head (i/c)<br>Department of Commerce with Business Analytics<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 17. | **Dr. S. Mohanraj**<br>Associate Professor & Head<br>Department of Commerce with International Business<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |

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| 18. | **Dr. S. Namasivayam**<br>Professor & Head<br>Department of Commerce with Business Process Services<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 19. | **Dr. T. Snekalatha**<br>Professor & Head<br>Department of Commerce Accounting and Taxation<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 20. | **Dr. V. Pream Sudha**<br>Professor & Head(i/c)<br>Department of Computer Science with Data Analytics<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 21. | **Dr. A. Adhiselvam**<br>Professor & Head<br>Department of Information Technology<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Co-opted Member | Present |
| 22. | **Dr. S. S. Muruganandham**<br>Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 23. | **Dr. C. Kandasamy**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College<br>Coimbatore. | Internal Member | Present |
| 24. | **Dr. Vennila Gopal**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 25. | **Dr. S. Gandhimathi**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 26. | **Dr. S. Dharchana**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College,<br>Coimbatore. | Internal Member | Present |
| 27. | **Dr. M.P. Kumaran**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |

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| 28. | **Dr. S. Valluvan**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 29. | **Mrs. M. Banurekha**<br>Assistant Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 30. | **Dr. M.R. Chandrasekar**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 31. | **Dr. P. Vimal Kumar**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 32. | **Dr. D. Shanmugavadivel**<br>Associate Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 33. | Dr. Helda Mery<br>Assistant Professor, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Internal Member | Present |
| 34. | **Ms. S. Madhumitha**<br>II M.Com. Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Student Representative | Present |
| 35. | **Ms. G. Arunthathe**<br>III B.Com. A, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Student Representative | Present |
| 36 | **Mr. M.S. Suryaprakasam**<br>III B.Com. B, Department of Commerce<br>Dr. N.G.P. Arts and Science College, Coimbatore. | Student Representative | Present |

Date: 27.10.2026

(Dr. S. Arunpriya)
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