

## 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.  
Website: www.dnrgpasc.ac.in | Email: info@dnrgpasc.ac.in. | Phone: +91-422-2369100

BoS

21<sup>st</sup>

### Department of Management Studies

#### Board of Studies Meeting

The minutes of the 21<sup>st</sup> meeting of Board of Studies held on 01.04.2026 at 10.30 a.m.,

IQAC Board room

#### Members Present:

S.No.	Name	Category
1.	Dr. S. Mohan Professor & Head Department of Management Studies Dr. N.G.P. Arts and Science College, Coimbatore.	Chairman
2.	Dr.P.Thirumoorthi Professor Department of Management Studies Periyar University Salem.	Subject Expert
3.	Mr.K.Senthil Head - Digital Marketing Roots Multiclean RKG Industrial Estate Ganapathy Coimbatore.	Meritorious Alumni
4.	Dr.P.R. Muthuswamy Director – Academics Dr.N.G.P. Educational Institutions	Special Invitee (Honorary Expert)
5.	Ms.B.S.Ganga Prenitha	Student Representative
6.	Dr. V. Abirami	Member
7.	Dr.S.N.Selvaraj	Member
8.	Dr.B.M.Rajesh	Member
9.	Dr. A. Ragukumar	Member
10.	Dr. R. Latha	Member
11.	Dr.M.Sathana Priya	Member
12.	Dr.M.Sofia	Member
13.	Dr.R. Venkatesan	Member
14.	Dr. R. Rukmathan	Member
15.	Mr. R. Govindaraju	Member
16.	Ms. V. Santhiya	Member

17.	Dr. N. Kuppuchamy	Co-opted Member
18.	Dr. A. Hazel Verbina	Co-opted Member
19.	Dr. R. Sowrirajan	Co-opted Member
20.	Dr.M.Kalimuthu	IDC Member

The Chairman and HoD of the Department of Management Studies welcomed and introduced all the members and requested their support for the development of academic standard and enrichment of the syllabus.

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

1. Dr.S.Parthiban , University Representative
2. Dr. Vijaya Vardhan Manchala , Subject Expert
3. Mr.M.Ranganathan , Industrial Expert
4. Dr. S. Mohanraj , IDC Member

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

**Item 21.1:** *To review and approve the minutes of the 20<sup>th</sup> BoS meeting held on 10.11.2025*

The chairman of the Board presented the minutes of the previous meeting held on 10.11.2025 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 10.11.2025**

**Item 21.2:** *To consider and approve the Scheme and Syllabi of I Semester for the Students admitted during the Academic Year 2026-27.*

The Chairman presented the detailed Scheme and Syllabi of I Semester for the Students admitted during the Academic Year 2026-27. The members deliberated in detail about the Scheme and Syllabus of each course. After discussion it is unanimously decided to adopt the following changes.

Dr. Thirumoorthi suggested to merge the Discipline Specific Electives and introduce New Courses as follows

Course Code	Existing Course	New Course
26BMU1CB	Management Information Systems	Business Information Systems
26BMU6DC	DSE II: Financial Services	DSE II: Financial Services and Technology
26BMU6DF	DSE III: Financial Technology	DSE III: Investment Management

**Changes Made:**

Course Code	Course	Changes and Reason
26BMU1CA	Management Concepts	<ul style="list-style-type: none"> <li>Unit III: Dr. Muthuswamy suggested to include Traditional Indian Organizational Systems.</li> <li>Unit IV: He also suggested to include Role of AI in Enhancing Managerial Direction. To inculcate the knowledge of AI and IKS in Management Concepts.</li> </ul>
26BMU1CP	Spreadsheet for Business	<p>Dr. Thirumoorthi suggested to remove the following programs</p> <ul style="list-style-type: none"> <li>Prepare a Mark List of your Class and Perform the Following Operations: Sum, Average, Count, Min, Max, Sort and Filter</li> <li>Create a Spreadsheet for Sales Data and Apply Highlight Cell Rules</li> <li>Create a Password to Protect Worksheet</li> <li>Enter Stock details and Prepare Various Reports using Excel</li> <li>Invoice Report Preparation</li> <li>Creation of Balance Sheet</li> </ul> <p>He also suggested to add the following programs</p> <ul style="list-style-type: none"> <li>Program for creating Final accounts (Trading, Profit &amp; Loss)</li> </ul>

		<p>account and Balance Sheet) by using formula. Practice shortcut key in Excel</p> <ul style="list-style-type: none"> <li>• Create a Statement of a bank customer's account showing Simple and Compound Interest calculation for 10 different customers using mathematical &amp; logical functions</li> <li>• Program to implement 3D formulas</li> <li>• Apply functions associated with financial operations (Present Value, Future Value, Number of Periods, Rate, PMT including IPMT, PPMT.</li> <li>• Create excel dash board by adding tables and Charts</li> <li>• Calculation of Depreciation via a Straight-Line Method using SLN function &amp; Written - down Value Method</li> </ul>
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After discussion the following resolution was passed with changes and modifications.

**Resolution:**

**Resolved to approve the Scheme and I Semester Syllabus for the Students admitted during the Academic Year 2026-27.**

**Item 21.3:** *To consider and approve the changes, if any, in the Syllabi of III Semester for the Students admitted during the Academic Year 2025-26.*

The Chairman presented the detailed Syllabi of III Semester for the Students admitted during the Academic Year 2025-26. The members deliberated in detail about the Syllabi. After discussion it is unanimously decided to adopt the Syllabus with the following changes.

**Changes Made:**

Course Code	Course	Changes and Reason
25BMU3CA	Production and Materials Management	<ul style="list-style-type: none"> <li>• Unit I: Dr. Thirumoorthi suggested to remove Production Management Strategies and to include Process Design, Plant Layout Types and Industry 4.0.</li> <li>• Unit II: He also suggested to include Functions of Materials Management, Materials requirement Planning, Materials Budgeting and Bills of Materials.</li> <li>• Unit III: Mr.Senthil suggested to remove Materials Management, Importance, Materials Handling, Procedure, Fundamental Principles, Structure, Integrated Materials Management and to shift the Maintenance related topics Breakdown, Preventive, Method Study, Time Study and Motion Study Procedures from Unit II to Unit III.</li> <li>• Unit IV: Dr. Thirumoorthi suggested to remove Store Keeping Functions, Stores Ledger, Bin Card and to include Just in Time (JIT)</li> <li>• Unit V: He also suggested to remove Inspection, Types, Elements, Benefits and to include AI in Quality Control To update the knowledge in Production and Materials Management.</li> </ul>
25BMU3CB	Marketing Management	<ul style="list-style-type: none"> <li>• Unit V: Dr. Thirumoorthi suggested to include IKS Principles in Promotion Mix. To update the knowledge of IKS in Marketing Management.</li> </ul>
25BMU3CC	Financial Accounting	<ul style="list-style-type: none"> <li>• Unit I: Mr.Senthil suggested to include a topic AI in Accounting.</li> </ul>

		<ul style="list-style-type: none"> <li>Unit III: He also suggested to include a topic Ethical Accounting To update the knowledge in Financial Accounting.</li> </ul>
25BMU3CP	Accounting Software	<p>Dr. Thirumoorthi suggested to merge the Programs 3 &amp; 4, 5 &amp; 6, 9 &amp; 10 and suggested to remove Accounting and Inventory Information. He also suggested to include the following Programs.</p> <ul style="list-style-type: none"> <li>Generate Bank Transactions: Bank Ledger and Bank Reconciliation.</li> <li>Display of Reports: Cash Flow Analysis, Fund Flow Analysis and Ratio Analysis.</li> <li>Creation of Cost Centre and Cost Category</li> <li>Activation of Data Security Features.</li> <li>Moving to Next Financial Year – Types and Process</li> </ul>

**IDC Offered**

Course Code	Course	Offered to
25BMU3IA	Retail Management	B.Com (IB)
25BMU3IB	Operations Management	B.Com (PA)

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

**Resolution:**

**Resolved to approve the III Semester Syllabus for the Students admitted during the Academic Year 2025-26.**

**Item 21.4:** *To consider and approve the Syllabi of V Semester for the Students admitted during the Academic Year 2024-25.*

The chairman presented the detailed Syllabus of V Semester for the Students admitted during the Academic Year 2024-25. The members deliberated in detail about the modification required. After discussion it is unanimously decided to adopt the following changes.

**Changes Made:**

Course Code	Course	Changes and Reason
24BMU5CA	Research Methods for Management	<ul style="list-style-type: none"> <li>Unit V: Dr. Muthuswamy suggested to include a topic AI Enhanced Sales Control. To inculcate the knowledge of AI in Research Methods for Management.</li> </ul>
24BMU5CB	Cost and Management Accounting	<ul style="list-style-type: none"> <li>Unit II: Dr. Thirumoorthi suggested to remove a topic EOQ.</li> </ul>
24BMU5CM	Data Visualization	<p>Mr. Senthil suggested to remove the following programs</p> <ol style="list-style-type: none"> <li>1. Create and load two CSV files into a Single Excel workbook</li> <li>2. Create Datasets and Compare the Sales of Mobile Phones by Country and City</li> <li>3. Create and Manage Datasets to Perform Extract, Profile, Clean, Transform.</li> </ol> <p>He also suggested to include the following programs</p> <ol style="list-style-type: none"> <li>1. Write the Procedure for preparing a Pivot Table in Excel and prepare a Dashboard using Sample Marketing Data.               <ol style="list-style-type: none"> <li>a) Offline Data and Online Data</li> <li>b) Online to Online using Google forms.</li> </ol> </li> <li>2. Perform edit data in Power BI when data is Exported by using Munging Technique.</li> <li>3. Perform Data Collection and Collaboration using Data Munging Technique.</li> </ol> <p>To inculcate the recent advancements in Data Visualization.</p>

24BMU5DC	Taxation Law and Practice	<ul style="list-style-type: none"> <li>• Unit I: Dr. Thirumoorthi suggested to remove Heads of Income and to include Introduction to Income Tax Act 2025, Income Tax Rules 2026 and its Features.</li> <li>• Unit IV: He also suggested to add a topic GST Reforms 2025.</li> <li>• Unit V: He also suggested to add a topic Features of Customs Duty. To inculcate the recent advancements in Taxation.</li> </ul>
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After discussion the following resolution was passed with the above changes and modifications.

**Resolution:**

**Resolved to approve the V Semester Syllabus for the Students admitted during the Academic Year 2024-25.**

**Item 21.5: To consider and approve the Self Study Courses for an Extra Credit during the III Semester for the Students admitted in the Academic Year 2025-2026.**

The Chairman presented the Self Study Courses to earn Extra Credit during the III Semester for the Students admitted in the Academic Year 2025 -2026.

After discussion the following resolution was passed without any changes and modifications.

**Resolution:**

**Resolved to approve the Self Study Courses to earn Extra Credit during the III Semester for the Students admitted in the Academic Year 2025-2026.**

**Item 21.6: To consider and approve the courses offered by NPTEL that are equivalent to the courses offered in our Curriculum and also Skill Based Development Courses.**

The board discussed the courses offered by NPTEL that are equivalent to the Course Offered in our Curriculum.

Semester	Course Offered in our Curriculum	Equivalent NPTEL Courses
V	Cost and Management Accounting (5 Credit)	<ul style="list-style-type: none"> <li>• Fundamental of Cost Accounting (8-week, 2 Credit)</li> <li>• Management Accounting (12-week, 3 Credit)</li> </ul>
VI	Entrepreneurship and Project Management (5 Credit)	<ul style="list-style-type: none"> <li>• Entrepreneurship (12-week, 3 Credit)</li> <li>• Project Management (8-week, 2 Credit)</li> </ul>

### Industry Aligned Skill Course

Finance and Taxation

#### Resolution:

**Resolved to approve the NPTEL courses that are Equivalent to the Courses in our Curriculum and also Skill Based Development Courses.**

**Item 21.7:** *To consider and approve the Scheme and Syllabi of Diploma in Office Administration for the Students admitted during the Academic Year 2026-27.*

The Chairman presented the detailed Scheme and Syllabi of Diploma in Office Administration for the Students Admitted during the Academic Year 2026-27. The members deliberated in detail about the Scheme and Syllabus of each course. After discussion it is unanimously decided to adopt the Syllabi without any changes.

#### Resolution:

**Resolved to approve the Scheme and Syllabi of Diploma in Office Administration Syllabus for the Students admitted during the Academic Year 2026-27.**

**Item 21.8:** *To approve the panel of examiners for question paper setting and evaluation of answer scripts for the Even Semester during the Academic Year 2026-27.*

The Chairman presented the panel of examiners for question paper setting, question paper scrutiny and conduct of practical and theory examinations are to be submitted to CoE for exam related work.

**Resolution:**

Resolved to approve the panel of examiners for question paper setting and evaluation of answer scripts for the odd semester during the academic year 2026-27.

**Item 21.9:** *To consider and approve the Scheme and Syllabi of I Semester of a New Programme B.B.A. (Logistics and Supply Chain Management) for the Students admitted during the Academic Year 2026-27.*

The Chairman presented the detailed Scheme and Syllabi of I Semester for the Students admitted during the Academic Year 2026-27. The members deliberated in detail about the Scheme and Syllabi of each course. After discussion it is unanimously decided to adopt the Scheme and Syllabi of the New Programme.

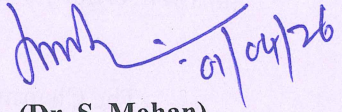
After discussion the following resolution was passed.

**Resolution:**

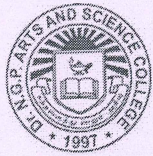
Resolved to approve the Scheme and I Semester Syllabus for the Students admitted during the Academic Year 2026-27 for B.B.A. (Logistics and Supply Chain Management).

Finally, the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting. The meeting was closed with formal vote of thanks proposed by Dr. V.Abirami.

**Date: 01/04/2026**

  
(Dr. S. Mohan)

**BoS Chairman/HoD  
Department of Management Studies  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048 | 10**



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BoS

21<sup>st</sup>

## Department of Management Studies Syllabus Revision

Faculty: Management

Board: Business Administration with Computer Applications

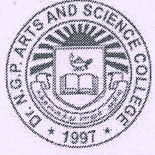
Semester: I

Course Code/Name: 26BMU1CA/MANAGEMENT CONCEPTS

Unit	Existing	Changes
I	<b>Introduction to Management</b> Management: Significance of Management – Contribution to Management: F.W. Taylor, Henry Fayol, Elton Mayo, Peter F Drucker, C.K. Prahalad – Management: A Science or an Art? – Nature and Scope of Management- Objectives of Management - Administration Vs Management - Levels of Management - Management Functions.	
II	<b>Planning</b> Planning and Decision Making: Purpose of Planning – Steps in Planning – Types of Planning- Objectives: Characteristics - Policies: Characteristics of a Sound Policy - Classification - Management by Objectives - Management by Exception – Decision Making: Characteristics - Process of Decision Making – Types of Decisions. Case Study on Planning	
III	<b>Organizing</b> Organizing: Types of Organization – Organizational Structure — Span of Control – Use of Staff Units and Committees – Delegation: Delegation and Centralization - Staffing: Types – Process. Case Study on Organizing	Traditional Indian Organizational Systems
IV	<b>Directing</b> Directing: Nature of Direction – Principles of Effective Direction – Elements of Direction – Importance of Direction – Techniques of Direction. Role of a Supervisor – Qualities of Supervisor - Kinds of Supervisor.	Role of AI in Enhancing Managerial Direction
V	<b>Controlling</b> Controlling: Meaning and Definition - Importance of Controls – Nature and Purpose of Control - Control Process - Requirements of Effective Control System - Budgetary and Non-Budgetary Controls - Coordination – Techniques Case Study on Coordination.	

Percentage of Syllabus Revised: 7%





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BoS

21<sup>st</sup>

### Course Focuses on

Skill Development

Entrepreneurial Development

Employability

Innovations

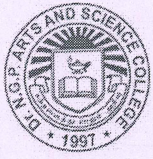
Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics





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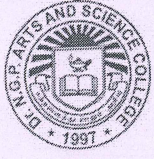
## Department of Management Studies New Course

Faculty: Management Board: Business Administration with Computer Applications  
Semester: I Course Code/Name: 26BMU1CB/BUSINESS INFORMATION SYSTEMS

Unit	New Syllabus
I	<b>Business Information Systems</b> Introduction: Data, Information and Knowledge Information Systems - Components of BIS. Types of Information Systems: Transaction Processing System (TPS) - Management Information System (MIS) - Decision Support System (DSS) - Executive Information System (EIS) - Role of BIS in Business Organizations. Case Study on Digital Transformation
II	<b>Information Systems and Data Management</b> Operating Systems - Computing - Application Software - Utility and Programming Software - Mobile Applications - Cloud Computing. Database: Types of Databases - Database Management Systems - Enterprise Databases - Big Data - Data Warehouse.
III	<b>Business Applications of Information Systems</b> E-Commerce and E-Business. Enterprise Systems: Enterprise Resource Planning (ERP) - Customer Relationship Management (CRM) - Supply Chain Management (SCM). Functional Information Systems: Marketing Information Systems - HR Information Systems - Accounting Information Systems. Case Study on Integrating Enterprise Systems for Smart Operations
IV	<b>System Development and Analysis</b> System Development Life Cycle (SDLC) - System Analysis and Design - Feasibility Study. Tools: Flowcharts - Data Flow Diagrams (DFD) - Decision Tables, Procedural vs. Object Oriented - Web Services.
V	<b>Information Security &amp; Emerging Trends</b> Information Security Concepts - Types of Cyber Threats - Data Protection and Privacy - IT Ethics and Cyber Laws. Emerging Trends: Artificial Intelligence (AI) - Internet of Things (IoT) - Blockchain. Case Study on Managing Cyber Risks in Modern Banking.

Percentage of Syllabus Revised: 100%





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BoS

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## Course Focuses on

Skill Development

Entrepreneurial Development

Employability

Innovations

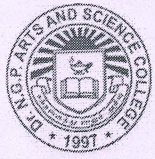
Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics





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21<sup>st</sup>


## Department of Management Studies Syllabus Revision

Faculty: Management  
Semester: I

Board: Business Administration with Computer Applications  
Course Code/Name: 26BMU1CP/SPREADSHEET FOR BUSINESS

List of Exercise	Existing	Changes
1	<del>Prepare a Mark List of your Class and Perform the Following Operations: Sum, Average, Count, Min, Max, Sort and Filter.</del>	Program for creating Final accounts (Trading, Profit & Loss account and Balance Sheet) by using formula. Practice shortcut key in Excel.
2	Prepare an Electricity Bill for 10 Customers. Create a Pivot Table to Analyze Worksheet Data.	
3	Draw the Different Type of Charts (Line, Pie, Bar) to Illustrate Year-wise Performance of Sales, Purchase, Profit of a Company by using Chart Wizard.	
4	Prepare a Worksheet for Employee Table and Working with IF, IFS, Sum IF, Average IF, Average IFS, and Count IF, Count IFS Statements.	
5	<del>Create a Spreadsheet for Sales Data and Apply Highlight Cell Rules.</del>	Create a Statement of a bank customer's account showing Simple and Compound Interest calculation for 10 different customers using mathematical & logical functions.
6	Perform Arithmetic and Logical Functions, Format Function for Student Datasets.	
7	Create a Spread Sheet using Concatenate Function.	
8	Prepare Worksheet for Student Table using V-Lookup and H-Lookup Function.	
9	<del>Create a Password to Protect Worksheet.</del>	Program to implement 3D formulas.

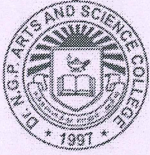


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10	<del>Enter Stock details and Prepare Various Reports using Excel.</del>	Apply functions associated with financial operations (Present Value, Future Value, Number of Periods, Rate, PMT including IPMT, PPMT).
11	<del>Invoice Report Preparation.</del>	Create excel dash board by adding tables and Charts.
12	<del>Creation of Balance Sheet.</del>	Calculation of Depreciation via a Straight-Line Method using SLN function & Written - down Value Method.

**Percentage of Syllabus Revised: 50%**





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## Department of Management Studies Syllabus Revision

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Board: Business Administration with Computer Applications

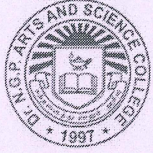
Semester: III Course

Code/Name: 25BMU3CA/PRODUCTION AND MATERIALS MANAGEMENT

Unit	Existing	Changes
I	<b>Introduction to Production Management</b> Production Management - Functions - Scope - Plant Location - Factors - Plant Layout - Production Planning and Control - Principles - Meaning - Routing - Scheduling - Dispatching - Control-Production Management Strategies.	Types, Process Design, Industry 4.0
II	<b>Materials Management</b> Materials Handling - Importance - Principles - Criteria for Selection of Material Handling Equipment's. Case Study on Materials Management.	Functions of Materials Management, Materials Requirement Planning (MRP) - Materials Budgeting - Bills of Materials (BOM).
III	<b>Maintenance Management &amp; Purchase Procedure</b> <del>Materials Management Importance Material Handling Procedure Fundamental Principles Structure Integrated Materials Management</del> Maintenance - Types - Breakdown - Preventive - Routine. Methods Study - Types - Time Study Procedures - Motion Study Procedures. Purchase Management - Principles - Import Substitution and Import Purchase Procedure. Case Study on Import Purchase Procedure	
IV	<b>Inventory Management</b> Inventory - Functions - Models - Tools - ABC, VED, FSN Analysis - EOQ(Simple Problems) - Reorder Point - Safety Stock - Lead Time Analysis- <del>Store Keeping Functions Stores Ledger Bin Card</del> Case Study on Inventory Management .	Just-In-Time (JIT)
V	<b>Quality Control</b> Quality Control - Importance - <del>Inspection Types</del> . TQM: Meaning - Objectives- <del>Elements Benefits</del> - 5S Principles - Benchmarking: Meaning - Types - Objectives - Advantages.	AI in Quality Control

Percentage of Syllabus Revised: 6%





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21<sup>st</sup>

### Course Focuses on

Skill Development

Entrepreneurial Development

Employability

Innovations

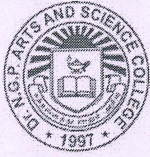
Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics





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

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

BoS

21<sup>st</sup>

## Department of Management Studies Syllabus Revision

Faculty: Management

Board: Business Administration with Computer Applications

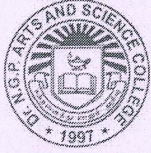
Semester: III

Course Code/Name: 25BMU3CB/MARKETING MANAGEMENT

Unit	Existing	Changes
I	<b>Basics of Marketing</b> Marketing: Definition- Objectives - Marketing Vs Selling – Importance of Marketing in Developing Countries – Marketing Concepts –Functions of Marketing – Marketing Environment: Internal Environment - External Environment.	
II	<b>Market Segmentation and Targeting</b> Buyer Behaviour: Determinants - Buying Process - Market Segmentation: Criteria for Segmentation- Bases - Benefits – Market Targeting: Strategies. Product Positioning. Marketing Channel: Types – Factors Influencing Channel Selection. Case study on Market Segmentation.	
III	<b>Products</b> Product: Definition- Consumer Goods and Industrial Goods – Types - Characteristics - New Product Development Process - Product Life Cycle (PLC): Marketing Strategies in Different Stages. Product Mix: Dimensions – Determining Factors - Product Modification and Elimination – Packaging: Importance– Failure of a Product. Case study on Product Life Cycle.	
IV	<b>Branding, Pricing and Physical Distribution</b> Branding: Characteristics of a Good Brand Name - Types - Pricing: Objectives – Factors Influencing Pricing Decisions – Kinds- Policies - Procedure for Price Determination - Physical Distribution – Importance -Functions of Physical Distribution. Case study on Pricing and Physical Distribution.	
V	<b>Promotion Mix</b> Advertising: Meaning –Importance - Media of Advertising: Newspaper - Radio - Television - Film - Outdoor - Window Display - Exhibition - Sales Promotion: Meaning -Importance- Methods of Sales Promotion. Public Relation: Objectives - Functions - Types - Personal Selling: Steps – Publicity.	IKS Principles in Promotion Mix.

Percentage of Syllabus Revised: 3%





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### Course Focuses on

Skill Development

Entrepreneurial Development

Employability

Innovations

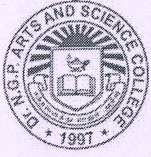
Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

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### Department of Management Studies Syllabus Revision

Faculty: Management

Board: Business Administration with Computer Applications

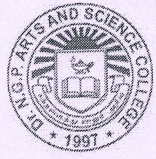
Semester: III

Course Code/Name: 25BMU3CC/FINANCIAL ACCOUNTING

Unit	Existing	Changes
I	<b>Basics of Financial Accounting</b> Accounting: Objectives - Basic Accounting Concepts – Kinds of Accounts – Double Entry Book Keeping – Functions of Financial Accounting - Rules of Double Entry System – Preparation of Journal and Ledger – Trial Balance - Cash Book – Types of Cash Book – Accounting Standards. Case Study on Cash Book.	AI in Accounting
II	<b>Depreciation Methods</b> Depreciation – Meaning and Definition – Features of Depreciation – Causes for Depreciation – Factors Affecting Depreciation -Methods of Depreciation.	
III	<b>Final Accounts</b> Preparation of Final Accounts - Trading Account – Profit & Loss Account – Balance Sheet with Adjustments – Differences Between Trial Balance and Balance Sheet. Case Study on Final Accounts	Ethical Accounting
IV	<b>Accounts of Non- Trading Concerns</b> Characteristics of Non-trading Institutions – Differences Between Trading and Non-Trading Institutions – Receipts and Payments Account - Income and Expenditure Account - Balance Sheet.	
V	<b>Accounts from Incomplete Records</b> Preparation of Accounts from Incomplete Records – Features of Incomplete Records –Differences Between Single Entry System and Double Entry System – Preparing Statement of Affairs – Calculation of Capital - Calculation of Profit and Loss. Case Study on Double Entry System	

Percentage of Syllabus Revised:3 %





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### Course Focuses on

Skill Development

Entrepreneurial Development

Employability

Innovations

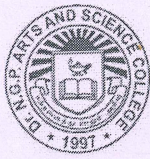
Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

Constitutional Rights/ Human Values/ Ethics



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Department of Management Studies  
Syllabus Revision

Faculty: Management

Board: Business Administration with Computer Applications

Semester: III

Course Code/Name: 25BMU3CP/ ACCOUNTING SOFTWARE

List of Exercise	Existing	Changes
1	Company Creation and Alteration	
2	Creating and Displaying Ledger	
3	Voucher Creation	
4	Voucher Alteration and Deletion	Generate Bank Transactions: Bank Ledger and Bank Reconciliation.
5	Inventory Information – Stock Summary	
6	Inventory Information – Godown Creation and Alteration	Activation of Data Security Features.
7	Day Book	
8	Bills Payable-Bills Receivable	
9	Trading Account	
10	Profit & Loss Account and Balance Sheet	Display of Reports: Cash Flow Analysis, Fund Flow Analysis and Ratio Analysis.
11	Ratio Analysis	Creation of Cost Centre and Cost Category
12	Accounting and Inventory Information	Moving to Next Financial Year – Types and Process

Percentage of Syllabus Revised: 42%

Course Focuses on

Skill Development

Entrepreneurial Development

Employability

Innovations

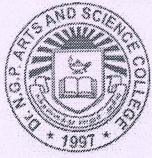
Intellectual Property Rights

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## Department of Management Studies Syllabus Revision

Faculty: Management

Board: Business Administration with Computer Applications

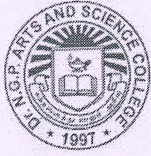
Semester: V

Course Code/Name: 24BMU5CA/RESEARCH METHODS FOR MANAGEMENT

Unit	Existing	Changes
I	<b>Introduction to Research</b> Research - Definition - Importance - Types of Research - Research Process - Research Problem: Selection - Techniques in Defining a Problem - Different Research Design - Sampling Design: Steps - Types - Sample Size - Sampling Errors. Case Study on Sample Determination.	
II	<b>Data Collection and Scaling</b> Data Collection Methods: Observation - Questionnaire - Interview - Schedule -Merits and Limitations - Collection of Secondary Data - Attitude Measurement - Scaling Techniques - Editing - Coding - Tabulation.	
III	<b>Hypothesis</b> Hypothesis: Characteristics of a Good Hypothesis - Types - Type I and Type II Errors - Procedure for Hypothesis Testing - Z Test - T Test - Chi Square Test - F test (Simple Problems Only) Case study on Formulation of Hypothesis.	
IV	<b>Interpretation and Report Writing</b> Interpretation: Essentials- Report Writing: Steps in Report Writing - Layout of the Research Report- Types of Reports - Mechanics of Writing a Research Report- Precautions of Writing Research Reports - Graphical Representation of Results.	
V	<b>Data Regulation and Data Analytics in Finance Application of Research</b> Product Research: New Product Development- Product Life Cycle- Price Research- Motivation Research: Nature - Techniques- Advertising Research - Sales Control Research - Distribution Research. Case Study on Research Ethics.	AI enhanced Sales control

Percentage of Syllabus Revised: 2%





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Entrepreneurial Development

Employability

Innovations

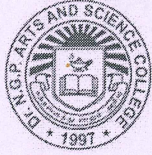
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## Department of Management Studies Syllabus Revision

Faculty: Management

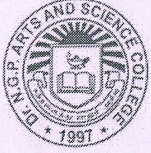
Board: Business Administration with Computer Applications

Semester: V Course Code/Name: 24BMU5CB/COST AND MANAGEMENT ACCOUNTING

Unit	Existing	Changes
I	<b>Basics of Cost and Management Accounting</b> Meaning – Definition – Scope – Objectives – Functions – Merits and Demerits of Cost and Management Accounting – Distinction between Cost, Management and Financial Accounting – Elements of Cost - Cost Concepts and Costs Classification - CMA Practices during Ancient India. (Theory only).	
II	<b>Cost Sheet and Materials Issue</b> Preparation of Cost Sheet – Stores Control-EOQ – Maximum, Minimum Reordering Levels – Pricing of Materials Issue – FIFO – LIFO – Average Cost – Standard Price Methods – Labour Cost – Remuneration and Incentives. (Problems only).	
III	<b>Financial Statement Analysis</b> Financial Statement Analysis – Preparation of Comparative and Common Size Statements – Analysis and Interpretation – Ratio Analysis – Classification of Ratios – Liquidity – Profitability – Solvency – Inter-firm Comparison - Limitations of Financial Statement. (Theory and Problems). Case Study on Ratio Analysis.	
IV	<b>Fund Flow and Cash Flow Analysis</b> Fund Flow Analysis – Statement of Changes in Working Capital – Calculation of Funds from Operations – Statement of Sources and Uses of Funds. Cash Flow Analysis – Calculation of Cash from Operations – Cash Flow Statement. (Problems only). Case Study on Cash Flow Analysis.	
V	<b>Preparation of Budgets and Marginal Costing</b> Budgeting – Budgeting Control – Types of Budgets – Preparation of Various Budgets – Introduction to Activity Based Costing - Marginal Costing – Cost Volume Profit Analysis – Profit Volume Ratio – Break Even Point – Margin of Safety - Role of AI in Cost Management. (Theory and Problems). Case Study on Flexible Budget.	

Percentage of Syllabus Revised: 0%





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Entrepreneurial Development

Employability

Innovations

Intellectual Property Rights

Gender Sensitization

Social Awareness/ Environment

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21<sup>st</sup>

## Department of Management Studies Syllabus Revision

Faculty: Management

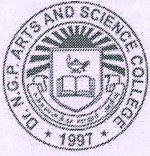
Board: Business Administration with Computer Applications

Semester: V

Course Code/Name: 25BMU5CM/DATA VISULIZATION

Unit	Existing	Changes
I	<p><b>Introduction to Power BI</b> Introduction-Understanding Business Intelligence-Star Schema-Snowflake Schema-Key Performance Indicator-Power BI as a Business Intelligence Application-Different user of Power BI-Power BI Licensing-Power BI Desktop Installation-Overview of Power BI. Connect and Shape: Data Connections in Power BI-Connecting to data-Loading Customer and Product Tables- Loading Data from Excel File and Multiple CSV files.</p> <p><del>1. Create and load two CSV files into a Single Excel workbook</del> <del>2. Create Datasets and Compare the Sales of Mobile Phones by Country and City.</del> <del>3. Create and Manage Datasets to Perform Extract, Profile, Clean, Transform.</del></p>	<p>1. Write the Procedure for preparing a Pivot in Excel and prepare a Dashboard using sample marketing data. a) Offline data and online data b) Online to Online using Google forms</p> <p>2. Perform edit data in Power BI when data is Exported by using Munging Technique.</p> <p>3. Perform Data Collection and Collaboration using Data Munging Technique.</p>
II	<p><b>Data Modeling and DAX</b> Introduction to Data Modeling-Combining Queries using Joins. Introduction to DAX-DAX Functions-Calculated Column and Measures-Mathematical Functions-Information Functions-Logical Functions-Filter Functions-Date and Time Functions.</p> <p>4. Perform Build and Optimize Data Models and DAX Measures Using Power BI 5. Create Dataset and Use Conditional Functions like IF and SWITCH to Add Calculated Columns to a Power BI Data Model. 6. Create Dataset and Apply the DAX Calculate Function to Replace Existing Context Filters in Power BI Visuals.</p>	
III	<p><b>Visualization in Power BI</b> Power BI Reports-Creating Multipage Reports - Remove any Pages or Visualizations-Standardizing Report Development-Report Themes-Creating and Using Templates.</p> <p>7. Design a dashboard that includes a bar chart, line chart and slicer. 8. Create Page Navigation in Power BI.</p>	





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IV	<p><b>Introduction to Tableau</b> Getting Started with Tableau-Creating a new Worksheet- Tableau Workspace-Data Pane-Dimension Versus Measures-Discrete Versus Continuous-Calculated Fields. Building a Foundation: Bar Charts-Horizontal Bar Charts-Grouping-Text: Tables-Adding Totals-Highlight Tables-Rank Tables. Lines: Forecasting, Date Format. 9. Apply filters to a Bar Chart Visualization to Only Show Sales from a Specific Region and Sort the Data in Descending Order. 10. Perform Tableau Calculations (Operations, Functions, Numeric, String, Data Table)</p>	
V	<p><b>Mapping and Dashboards</b> Basic Mapping: Symbol Map-Filled Map-Dual-Axis Map. Basic Dashboards - Layout Tables-Circles, Shapes and Pies-Gnatt Charts. 11. Create a Dual-Axis Chart to Compare Profit and Sales Over Time and Synchronize the Axes 11. Design a Dashboard Combining a Bar Chart, Line Chart, and Pie Chart to Visualize Sales Performance, with Filter Actions to Drill Down into Region. 12. Create Filled Maps with Pie Charts in Tableau</p>	

**Percentage of Syllabus Revised: 18%**

### Course Focuses on

Skill Development

Entrepreneurial Development

Employability

Innovations

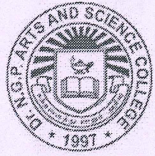
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## Department of Management Studies Syllabus Revision

Faculty: Management

Board: Business Administration with Computer Applications

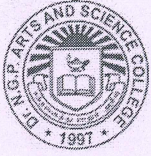
Semester: V

Course Code/Name: 25BMU5DC/TAXATION LAW AND PRACTICE

Unit	Existing	Changes
I	<b>Basics Concepts of Taxation</b> General Principles of Taxation – Distinction between Direct and Indirect Taxes – Tax Evasion – Avoidance – Causes - Remedies. Direct Taxes: Income Tax Act 1961 – Basis of Charge – Residential Status – Income exempted from Income tax – <del>Heads of Income</del> - Taxation Practices in Ancient System. (Theory and Problems). Case Study on Residential Status.	Introduction to Income Tax Act 2025, Income Tax Rules 2026 and its Features
II	<b>Income Under Salary and House Property</b> Computation of Income under Salary: Different Forms of Salary - Provident Fund - Allowances - Perquisites - House Rent Allowance - Problems. Computation of Income under House Property: Basis of Charge - Tax Exemptions - Computation of Gross Annual Value. (Theory and Problems). Case Study on Salary Income	
III	<b>Income Under Business, Profession and Capital Gains</b> Computation of Business Profits - Computation of Professional Income - Computation of Capital Gains - Income from Other Sources - Computation of Total Income under Various Heads - Problems. Income Tax Authorities - Duties and their Powers. (Theory and Problems).	
IV	<b>Concepts of Indirect Taxes</b> Concept of Indirect Tax - Administration of Indirect Taxation in India - Goods and Service Tax - Features of GST-History of GST in India - Constitutional Framework of GST, Model of GST: CGST – IGST – SGST – UTGST - Advantages of GST – Penalties and Appeals - Role of AI in GST. (Theory and Problems). Case Study on GST	GST Reforms 2025
V	<b>Concepts of Customs Duties</b> Customs Duties –Introduction of Customs - Objectives of Customs Duty – Scope of Customs Law in India - Classification of Goods - Exemption from Customs Duty - Customs Duty Drawback - Taxable Event - Levy of Import and Export Duty –Types of Import Duty. (Theory and Problems).	Features of Customs Duty

Percentage of Syllabus Revised: 8%





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Innovations



Intellectual Property Rights



Gender Sensitization

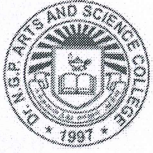


Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics





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21<sup>st</sup>

## ATTENDANCE OF THE 21<sup>st</sup> BOARD OF STUDIES MEETING

**Faculty: Management**

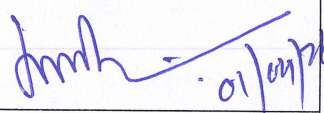
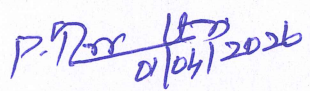
**Name of Board: Business Administration with Computer Applications**

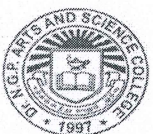
**VENUE: IQAC Boardroom**

**DATE: 01/04/2026**

**TIME: 10:30 AM**

The following members were present for the Board of Studies meeting

S.NO.	NAME	POSITION	SIGNATURE
1.	Dr.S. Mohan Professor & Head Department of Management Studies	Chairman	
2.	Dr.S.Parthiban Head -Department of Management Gobi Arts and Science College Gobichettipalayam – 638453.	Member (Nominated by Vice Chancellor)	ABSENT
3.	Dr.P.Thirumoorthi Professor Department of Management Studies Periyar University Salem - 636011	Member (Subject Expert) (Nominated by Academic Council)	
4.	Dr.Vijaya Vardhan Manchala Assistant Professor PSG Institute of Management Peelamedu Coimbatore.	Member (Subject Expert) (Nominated by Academic Council)	ABSENT
5.	Mr.M.Ranganathan Associate Vice President LMW Limited Perianaickenpalayam - 641020	Member (Industrial Expert)	ABSENT





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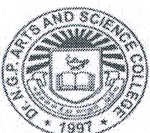
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6.	Mr.K.Senthil Head – Digital Marketing Roots Multiclean RKG Industrial Estate Ganapathy Coimbatore - 641006	Alumni	
7.	Dr.P.R. Muthusamy Director – Academics Dr.N.G.P. Educational Institutions	Special Invitee (Honorary Expert)	
8.	Dr.N. Kuppuchamy Professor & Head, Department of Tamil	Co-opted Member	 10/04/2020
9.	Dr.A. Hazel Verbina Professor & Head <del>it</del> Department of English	Co-opted Member	 11/4/20
10.	Dr.R. Sowrirajan Assistant Professor & Head Department of Mathematics	IDC Member	
11.	Dr.M.Kalimuthu Professor & Head Department of Commerce with PA	IDC Member	
12.	Dr. S. Mohanraj Associate Professor & Head Department of International Business	IDC Member	ABSENT
13.	Ms.B.S.Ganga Prenitha III-BBA(CA)-B	Student Representative	
14.	Dr.V. Abirami Professor	Member	
15.	Dr.S.N. Selvaraj Professor	Member	
16.	Dr.B.M.Rajesh Associate Professor	Member	
17.	Dr.A. Ragukumar Associate Professor	Member	
18.	Dr.R.Latha Associate Professor	Member	





# 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)

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19.	Dr.M.Sathana Priya Associate Professor	Member	
20.	Dr.M.Sofia Associate Professor	Member	
21.	Dr.R.Venkatesan Assistant Professor	Member	
22.	Dr. R. Rukmathan Assistant Professor	Member	
23.	Mr. R. Govindaraju Assistant Professor	Member	
24.	Ms. V. Santhiya Assistant Professor	Member	

Date: 01/04/2026

(Dr.S.MOHAN)

BoS Chairman/HoD  
Department of Management Studies  
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