	<p align="center">Dr. N.G.P. ARTS AND SCIENCE COLLEGE (An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore) Approved by Government of Tamil Nadu and Accredited by NAAC A++ Grade (3rd Cycle- 3.64 CGPA) Dr. N.G.P.-Kalapatti Road, Coimbatore-641048, Tamil Nadu, India Web: www.dnmgpsc.ac.in Email: info@dnmgpsc.ac.in Phone: +91-422-2369100</p>	<p align="center">BoS</p> <p align="center">19th</p>
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Department of Hospital Administration

Board of Studies Meeting

The minutes of the 19th meeting of Board of Studies held on 28.06.2025 at 10.00 am at the Board Room.

Members Present:

S.No.	Name	Category
1	Dr. V.Uma Professor & Head Department of Management Studies Dr.N.G.P. Arts and Science College, Coimbatore	Chairman
2	Dr.T. Sunderswaran Associate Professor Department of Management Studies G.R.D College of arts and science, Coimbatore	University Representative
3	Prof. T. Jeyarajasekar Principal College of Hospital Administration Dr Somervell Memorial CSI Medical College, Karakonam Thiruvananthapuram	Subject Expert
4	Dr. R. Indhumathy Senior Assistant Professor Department of Management Studies Dr. N.G.P Institute of Technology Coimbatore	Subject Expert
5	Dr. Kaavya S V Quality Manager, Government Medical College Hospital, Tirupur	Industrial Expert
6	Ms. Heshma B Operations Executive Ramakrishna Hospitals, Coimbatore	Meritorious Alumni
7	Dr.P.R. Muthuswamy Director –Academics, Dr. NGPEI	Special Invitee
8	Mrs. U. Suji	Member

The HoD and Chairman of the department of Hospital Administration welcomed and introduced the newly constituted external board members and the internal members. The Chairman requested for the continuous support in development of academic standard and enrichment of the syllabus.

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

1. Dr. Kaavya S V - Industrial Expert
2. Ms. Heshma B - Alumni

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

Item 19.1

To review and approve the minutes of the 18th BoS meeting held on 08.11.2024.

The chairman of the Board presented the 18th minutes of the BoS meeting held on 08.11.2024 and requested the members to approve. After brief discussion the following resolution was passed

Resolution:

Resolved to approve the minutes of the 18th Meeting of BoS held on 08.11.2024.

Item 19.2: *To review and approve the syllabi for I semester for the students admitted during the academic year 2025-26.*

The chairman presented the detailed syllabi for the I semester for the students admitted from the academic year 2025-26 onwards. The board accepted the syllabi without any changes.

Resolution:

Resolved to approve the syllabi for the I semester for the students admitted during the academic year 2025-26.

Item 19.3: *To review and approve the syllabi for III semester for the students admitted during the academic year 2024-25.*

The chairman presented the detailed syllabi for the III semester for the students admitted during academic year 2024-25. The details of changes made also presented as follows.

Changes Made:

M.Sc. Hospital Administration		
Code	Course	Changes and Reason
24COP3EA	Financial and Management Accounting	As suggested by Commerce board the syllabi was re-structured to align with the needs of the healthcare industry as follows: Unit I- Scope of Accounting Unit II- Funds flow & cash flow analysis

		Unit III- Costing & budgetary control Unit IV- Capital budgeting Unit V- Working Capital
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After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabi for the III semester for the students admitted during the academic year 2024-25.

Item 19.4 : *To consider and approve any other item brought forward by the Chairman and the members of the board.*

The Board Chairman discussed the implementation of a 30-day internship at Kovai Medical Center and Hospital, wherein each student will be assigned to one specific department — such as HR, Marketing, Quality, Medical Records, Purchase, Insurance, or Public Relations — to gain focused and in-depth exposure for the students admitted during the academic year 2025-26.

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 Dr. V.Uma, Head and Chairman- Hospital Administration BoS.

Date: 28.06.2025



(Dr.V.Uma)

BoS Chairman/HoD
Department of Hospital Administration
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Syllabus Revision

Faculty: Management

Semester : III

Board: M.Sc. Hospital Administration

Course Code/Name: 24COP3EA / Financial

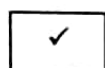
and Management Accounting

Unit	Existing	Changes
I	<p>Financial Accounting and its activities</p> <p>Financial Accounting: Meaning - Objectives, Accounting Concepts and Conventions Golden rules of accounting. Recording financial Transactions in Journal - Preparation of accounts in Ledger - preparation of Trial balance.</p> <p>Case study on Accounting conventions.</p>	<p>Scope of Accounting</p> <p>Accounting concepts and conventions - financial statement Balance sheet - Profits and loss account - Relation between balance sheet and profits and loss account - Distinction between management accounting. Financial accounting and cost accounting - Analysis of Financial Statement: using Comparative Statement, Common size Statement, Trend Analysis, Ratio Analysis.</p> <p>Case study on Accounting conventions.</p>
II	<p>Preparation of Financial statements</p> <p>Types of financial statements - Sole traders and Joint Stock Company (New Trust) Financial Statements - Final accounts - Trading a/c - Profit and loss a/c for sole traders and Joint stock company (new format)- Profit and loss appropriation a/c - Balance sheet (New format) - Working out problems with simple adjustments.</p> <p>Case study on Financial Statements.</p>	<p>Funds flow & cash flow analysis</p> <p>Funds flow statement - Uses and limitations of funds flow statement - Preparation of funds flow statement - Changes in Working Capital - computation of funds from operations -</p> <p>Cash Flow Statement - Difference between funds analysis and cash flow analysis - Computation of cash form operation -Preparation of cash flow statement.</p> <p>Case study on Fund flow statement.</p>
III	<p>Cost Accounting and Cost Sheets</p> <p>Cost Accounting - Meaning - objectives - scope - Different types of Costs- Cost sheet- components of cost sheet - preparation of cost sheet - preparation of tenders and quotations.</p> <p>Case study on Cost sheet</p>	<p>Costing & budgetary control</p> <p>Cost: Meaning and Definition - classification of costing in services - Preparation of Cost sheet in healthcare services -Marginal Costing - Absorption Costing - Cost Volume Profit (CVP) Analysis - Activity Based Costing (ABC).</p> <p>Budgeting: Meaning and definition - Difference between forecast and budget - Objectives of budgetary control -Advantages and disadvantages of budgetary</p>

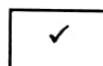
		control -Preparation of budget - classification of budget (Cash budget and flexible Budget only). Case study on Budgetary Control.
IV	<p>Marginal Costing</p> <p>Marginal Costing - Meaning - Advantages – limitations - Cost volume profit analysis / Break even Analysis - Marginal or variable cost – fixed cost – contribution- Profit volume ratio - Break Even Point – margin of safety – expected sales for desired profit - Profit from given sales - Cost volume profit analysis / Break even Analysis -Margin of safety- desirable profit- Marginal Costing in Decision making.</p> <p>Case study on Break Even Analysis.</p>	<p>Capital budgeting</p> <p>Definition - Capital expenditure budget - Importance of capital budgeting - types of capital expenditure - Methods of capital budgeting - Capital rationing - time preference for money - Compounds value - Present value - Value of an annuity due - Multi - period compounding. Techniques of capital budgeting: Pay-back Period, Net Present value, Internal Rate of Return, Accounting Rate of Return.</p> <p>Case study on Capital Budgeting.</p>
V	<p>Management Accounting and Accounting ratios</p> <p>Management Accounting – Meaning – objectives – functions - Comparative and common size financial statements – Accounting Ratios: Balance sheet ratios, Profit and loss a/c ratios and combined ratios.</p> <p>Case study on Comparative statement.</p>	<p>Working Capital (Theory only)</p> <p>Management of working capital - meaning of working capital Net Working capital - Financing mix approaches - Sources of working capital financing - Management of cash and marketable security. Importance of cash and liquidity - cash balance deciding factors - Determination of Cash Cycle - Cash - Cash turns over - Cash management strategies - working capital control - banking policy – Receivable management - Inventory management.</p> <p>Case study on Sources of financing</p>

Percentage of syllabus revised: 100 %

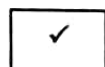
Course focuses on



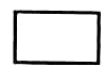
Skill Development



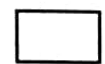
Entrepreneurial Development



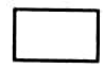
Employability



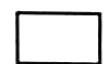
Innovations



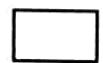
Intellectual Property Rights



Gender Sensitization



Social Awareness/ Environment



Constitutional Rights/ Human Values/ Ethics



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BoS

19th

ATTENDANCE OF THE NINETEENTH BOARD OF STUDIES MEETING

Faculty: Management

Board: Hospital Administration

VENUE: Board Room

DATE: 28/06/2025

TIME: 10.00 A.M

The following members were present for the Board of Studies meeting

S.NO	NAME	POSITION	SIGNATURE
1.	Dr.V.Uma Head	Chairman	<i>[Signature]</i> 28/6/25
2.	Dr.T. Sunderswaran Associate Professor Department of Management Studies G.R.D College of arts and science Coimbatore.	Member (Subject Expert) (Nominated by Vice Chancellor)	<i>[Signature]</i> 28/06/2025
3.	Prof. T. Jeyarajasekar Principal, College of Hospital Administration Dr Somervell Memorial CSI Medical College, Karakonam Thiruvananthapuram.	Member (Subject Expert) (Nominated by Academic Council)	<i>[Signature]</i> 28/6/25
4.	Dr. R. Indhumathy Associate Professor, Department of Management Studies Dr. N.G.P Institute of Technology Coimbatore.	Member (Subject Expert) (Nominated by Academic Council)	<i>[Signature]</i> 28/6/25
5.	Dr. S.V. Kaavya Quality Manager, Government Medical College Hospital Tirupur.	Member (Industrial Expert)	Absent





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BoS

19th

6.	Ms. B. Heshma Operations Executive Ramakrishna Hospitals Coimbatore.	Alumni	Absent
7.	Dr. P.R. Muthuswamy Director - Academics, Dr. NGPEI	Special Invitee	AC CoS
8.	Ms.U. Suji Assistant Professor	Member	HoD

Date: 28/06/2025

Dr. V. Uma
(Dr. V. Uma)

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



Dr. NGPASC
COIMBATORE | INDIA