



Anekant Education Society's
TULJARAM CHATURCHAND COLLEGE
OF ARTS, SCIENCE & COMMERCE, BARAMATI (PUNE)
(Autonomous)

DEPARTMENT OF COMMERCE
BOS: ACCOUNTANCY & TAXATION
(Faculty of Commerce & Management)

Minutes of BOS Meeting No. 8

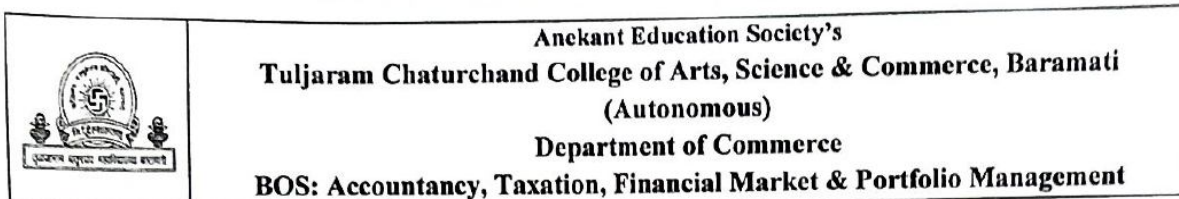
Day & Date of Meeting

Saturday, 21st October 2023

Venue

Department of Commerce

October 2023



Cell 503

Date- 13/10/2023

BOARD OF STUDIES MEETING NOTICE

This is to inform to all BOS members of Accountancy, Taxation, Financial Market & Portfolio Management that the meeting of the board members is scheduled on **Saturday, 21st October 2023 at 12.00 noon** through online mode.

The agenda of the meeting is as follows:

1. To read and confirm the minutes of the previous meeting held on 10th June 2023.
2. To discuss and incorporate the relevant feedback of the stakeholders (students, teachers, parents, alumni and employers) in the curriculum.
3. To design and approve curriculum of S.Y. B. Com (Sem.-IV) (2022 Pattern) to be implemented from the academic year 2023-24.
4. To design and approve curriculum of M. Com Part-II (Sem.-IV) (2022 Pattern) to be implemented from the academic year 2023-24.
5. To design and approve curriculum of F.Y. B. Com (Sem.-II) (2023 Pattern as per NEP 2020) to be implemented from the academic year 2023-24.
6. To design and approve curriculum of M.Com. Part-I (Sem.-II) (2023 Pattern as per NEP 2020) to be implemented from the academic year 2023-24.
7. To design the certificate courses and syllabus also.
8. Any other matter with the permission of the chairman.

Please come prepared to discuss these agenda items and any additional topics you wish to bring up. Your input and participation are highly valued as we work together to make important decisions for our institution.



Dr. Niranjana R. Shah
Chairman, BOS Accountancy, Taxation,
Financial Market & Portfolio Management



Principal

Anekant Education Society's

**TULJARAM CHATURCHAND COLLEGE
OF ARTS, SCIENCE & COMMERCE, BARAMATI (PUNE)
(Autonomous)**

DEPARTMENT OF COMMERCE

BOARD OF STUDIES: ACCOUNTING & TAXATION

(Faculty of Commerce & Management)

AGENDA OF THE MEETING

The agenda of the meeting included the following subjects:

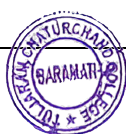
1. To confirm the minutes of the previous meeting held on 10th June 2023
2. To discuss and incorporate the relevant feedback of the stakeholders (students, teachers, parents, alumni and employers) on the curriculum.
3. To design and approve curriculum of S.Y. B.Com Semester IV (2022 pattern) to be implemented from the academic year 2023-2024.
4. To design and approve curriculum of M.Com.-II Semester IV (2022 pattern) to be implemented from the academic year 2023-2024.
5. To design and approve curriculum of F.Y.B.Com Semester II (2023 pattern as per NEP-2020) to be implemented from the academic year 2023-2024.
6. To design and approve curriculum of M.Com.-I Semester II (2023 pattern as per NEP-2020) to be implemented from the academic year 2023-2024.
7. Any other issue with the permission of the chair.



List of Members Presented for the BOS Meeting

The following internal and external BOS members were attended the Board of Studies: Accountancy & Taxation meeting held on 21st October 2023 at Department of Commerce.

Sr. No.	Name of the Faculty	Designation
1	Dr. Niranjan R. Shah Head Accountancy & Assistant Professor, Department of Commerce, T. C. College, Baramati.	Chairman
2	Dr. Janardhan K. Pawar Head, Department of Commerce, T. C. College, Baramati.	Internal Member
3	Mr. Vivek A. Bale Head Cost & Works Accounting & Assistant Professor, Department of Commerce, T. C. College, Baramati.	Internal Member
4	Dr. Kishorkumar Bhosale Head Accountancy & Associate Professor, Department of Commerce, BMCC College, Pune	External Member Vice-Chancellor Nominee
5	Dr. Annasaheb M. Gurav Dean, Faculty of Commerce, Shivaji University, Kolhapur	External Member from other University
6	Dr. Harsha Chougule Head & Associate Professor, Department of Commerce, G. A. College of Arts & Commerce, Sangali	External Member from other University
7	CA. Anand Shah Chartered Accountant	Industry Expert
8	Mr. Swapnil Mutha Proprietor, Shripal Investments, Baramati	Meritorious Alumni
9	Mr. Dinesh S. Gore Assistant Professor, Department of Commerce, T. C. College, Baramati.	Internal Member
10	Miss Manisha B. Bhosale Assistant Professor, Department of Commerce, T. C. College, Baramati.	Internal Member
11	Mr. Ravindrs More Assistant Professor, Department of Commerce, T. C. College, Baramati.	Invitee as Subject Teacher
12	Mr. Gaurav Mhase	Student Representative



Date: 22nd October 2023

MINUTES OF THE MEETING

As per the Notice issued by the college, the meeting of Board of Studies in Accountancy & Taxation was successfully held on 21st October 2023 at 11:00 am in the Department of Commerce, T. C. College, Baramati. The meeting took place adhering to the guidelines and protocols set by the college under the guidance of Dr. Niranjan Shah, Chairman of the Board of Studies in Accountancy & Taxation, the meeting commenced with a warm welcome to all the esteemed members, followed by a brief introduction of the meeting's objectives.

During the meeting, fruitful discussions were held on the items mentioned in the circulated agenda. We are pleased to inform you that the following resolutions were made during the BOS meeting.

The proceeding of the meeting is as follows:

Subject No. 1: Confirmation of Minutes of the Previous Meeting held on 10th June 2023.

Dr. Niranjan Shah read the minutes of the previous meeting held on 10th June 2023.

Resolution: The minutes of the previous meeting were confirmed without amendments.

Proposed By: Dr. Niranjan R. Shah

Seconded By: All Members

Subject No. 2: Incorporating Stakeholder Feedback into Curriculum

There was a detailed discussion on incorporating the feedback received from stakeholders, including students, teachers, parents, alumni, and employers, in the current curriculum. Several valuable suggestions were put forth and noted for integration into the curriculum development process.

Resolution:

Valuable suggestions from stakeholders, including students, teachers, parents, alumni, and employers, were noted for integration into the curriculum development process.

Proposed By: Dr. Niranjan R. Shah

Seconded By: Dr. Janardhan K. Pawar



Subject No.3: Finalization of Curriculum for S. Y. B. Com (Sem.-IV) (2022 Pattern)

During the meeting, Dr. Shah presented the proposed curriculum for the subject "Corporate Accounting-II" [Code No. UCCA241] of S. Y. B. Com (Sem.-IV) (2022 Pattern) to be implemented from the academic year 2023-24. The members engaged in a comprehensive discussion, thoroughly examining the proposal. Subsequently, the curriculum was finalized with the unanimous consent of all members. The proposed subject, code, pattern and their credits are as follows:

Class	Pattern	Sem.	Course Code	Course Title	Course Type	Credits
S.Y.B.Com	2022	IV	UCCA241	Corporate Accounting-II	Theory	03

Resolution: The proposed curriculum was approved unanimously.

Proposed By: Dr. Niranjan R. Shah

Seconded By: Dr. Vivek A. Bale

Subject No.4: Approval of M.Com. Part-II Curriculum (Sem.-IV) (2022 Pattern)

In the meeting, Dr. Shah introduced the proposed curriculum for the subjects of M.Com. Part-II (Sem.-IV) (2022 Pattern) intended for implementation from the academic year 2023-24. The proposed subjects, codes and their credits are as follows:

Class	Pattern	Sem.	Course Code	Course Title	Course Type	Credits
M.Com-II	2022	IV	PCCO243	Recent Trends in Accounting & Taxation	Theory	04
M.Com-II	2022	IV	PCCO244	Recent Trends in Auditing	Theory	04
M.Com-II	2022	IV	PCCO245	Project Work	Practical	04

The members participated in a thorough discussion, meticulously scrutinizing the proposal. Eventually, the curriculum was approved unanimously by all members.

Resolution: The proposed curriculum was approved unanimously.

Proposed By: Dr. Niranjan R. Shah

Seconded By: Dr. Kishorkumar Bhosale



Subject No. 5a: Approval of First Year UG (Semester-II) Framework

Dr. Shah proposed the second-semester framework for the First Year UG, in line with NEP 2020 guidelines. After a comprehensive discussion, members agreed to accept the credit structure and framework with necessary modifications for implementation in the Four-Year UG Program from the academic year 2023-24.

Resolution: The framework was approved unanimously.

Proposed By: Dr. Niranjan R. Shah

Seconded By: Dr. Harsha Chougule & Dr. Janardhan Pawar

Subject No.5b: Approval of F. Y. B.Com. (Sem.-II) (As per NEP 2020) (2023 Pattern) Curriculum

Dr. Shah introduced the proposed curriculum for the subjects of F. Y. B.Com. (Sem.-II) (As per NEP 2020) (2023 Pattern) intended for implementation from the academic year 2023-24. The proposed subjects, code and their credits are as follows:

Class	Pattern	Sem.	Course Code	Course Title	Course Type	Credits
F.Y. B.Com	2023-NEP 2020	II	COM-151-MJM	Financial Accounting -II	Theory	04
F.Y. B.Com	2023-NEP 2020	II	COM-171-VSC	Financial Accounting-II	Practical	02
F.Y. B.Com	2023-NEP 2020	II	COM-176-SEC	Financial Literacy -II	Theory	02

The members participated in a thorough discussion, meticulously scrutinizing the proposal.

Resolution: Eventually, the curriculum was approved unanimously by all members.

Proposed By: Dr. Niranjan R. Shah

Seconded By: All Members

Subject No.6a: Approval of First Year PG (Semester-II) Framework

Dr. Shah proposed the second-semester framework for the First Year PG, aligning with NEP 2020 guidelines. After a comprehensive discussion, members agreed to accept the credit structure and framework with necessary modifications for implementation in the Two-Year PG Program from the academic year 2023-24.

Resolution: The framework was approved unanimously.

Proposed By: Dr. Niranjan R. Shah

Seconded By: Dr. Harsha Chougule & Dr. Janardhan Pawar



Subject No.6b: Approval of M.Com. Part-I (Sem.-II) (As per NEP 2020) (2023 Pattern) Curriculum

Dr. Shah introduced the proposed curriculum for the subjects of M.Com. Part-I (Sem.-II) (As per NEP 2020) (2023 Pattern) intended for implementation from the academic year 2023-24. The proposed subjects, code and their credits are as follows:

Class	Pattern	Sem.	Course Code	Course Title	Course Type	Credits
M.Com-I	2023- NEP	II	COM-551-MJM	Financial Analysis and Control	Theory	04
M.Com-I	2023-NEP	II	COM-552-MJM	Specialized Areas in Accounting	Practical	04
M.Com-I	2023-NEP	II	COM-553-MJM	Business Tax Assessment	Theory	04

All the members participated in a thorough discussion, carefully scrutinizing the proposal and provided their valuable suggestions wherever required.

Resolution: Eventually, the curriculum was approved unanimously.

Proposed By: Dr. Niranjana R. Shah

Seconded By: Dr. Harsha Chougule

Subject No.7: Introduction of Certificate Courses for S.Y. B.Com. & T.Y. B.Com.

Dr. Shah suggested the introduction of three certificate courses from MOOCs, SWAYAM, etc., on the online portal for S. Y. B. Com. and T. Y. B. Com. students, following the 2022 pattern. All members discussed the proposed courses to be launched from the academic year 2023-24. Participants thoroughly examined each point, offering valuable suggestions where needed. After the discussion, it was unanimously agreed to implement the proposed courses.

Resolution: Resolution passed unanimously.

Proposed By: Dr. Niranjana R. Shah

Seconded By: Dr. Harsha Chougule

Subject No.8: Any Other Issue

Dr. Niranjana Shah proposed the subject of an approval for the OJT/FP at the post graduate level. According to guidelines of NEP 2020 and guidelines provided by UGC time to time, it is necessary to include OJT/FP in the second semester of M.Com. Part-I (Semester-II).



Minutes of Board of Studies (Accountancy & Taxation) Meeting No. 8

All the members of the board discussed and understood the importance of the OJT/FP and provided their approval for the same.

Class	Pattern	Sem.	Course Code	Course Title	Course Type	Credits
M.Com-I	2023-NEP	II	COM-581-OJT/FP	On Job Training / Field Project	Project	02

Resolution: Resolution passed unanimously.

Proposed By: Dr. Niranjan R. Shah

Seconded By: CA Anand Shah

As there were no any other issue so the meeting was concluded on a positive note, with all participants expressing their commitment to the development and enhancement of the curriculum.

All the members were attended the meeting including a student representative, Mr. Gaurav Mhase from M.Com. Part-II and discussed agenda of the meeting as per the sequence and gave their valuable suggestions.

At the end Prof. M. B. Bhosale conveyed a heartfelt vote of thanks, expressing gratitude to all attendees for their valuable contributions and active participation in the meeting.



Dr. Niranjan R. Shah
Chairman, BOS Accountancy, Taxation,
Financial Markets & Portfolio Management



Dr. Yogini Mulay
Coordinator, IQAC
Coordinator

Internal Quality Assurance Cell
Tuljaram College of
Arts, Science & Commerce,
Baramati (Dist. Solapur) - 413 102



Dr. Avinash S. Jagtap
Principal





Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati
(Autonomous)
Department of Commerce
BOS: Accountancy, Taxation, Financial Market & Portfolio Management


Date: 21st October 2023

Resolutions Passed in the Board of Studies Meeting

The meeting was held on Saturday, 21st October 2023 at 12.00 Noon through Google Meet to design and frame the syllabus as per 2022 Pattern and NEP 2020 Pattern under the Board of Studies: Accountancy, Taxation, Financial Markets & Portfolio Management. The following resolutions were passed in the meeting with majority.

1. The minutes of the previous meeting held on 10th June 2023 were confirmed without any changes.
2. Valuable recommendations from various stakeholders, including students, teachers, parents, alumni, and employers, were acknowledged for incorporation into the curriculum development process.
3. The proposed syllabus for "Corporate Accounting-II" [Code No. UCCA241] was thoroughly reviewed and unanimously finalized for implementation from the academic year 2023-24.
4. The proposed syllabi for "Recent Trends in Accounting & Taxation" [PCCO243] and "Recent Trends in Auditing" [PCCO244] were unanimously approved following careful examination and discussion.
5. The suggested second-semester framework for the First Year UG, in alignment with NEP 2020 guidelines, was accepted with necessary adjustments for implementation in the Four-Year UG Program from the academic year 2023-24.
6. The proposed syllabi for "Financial Accounting -II" [COM-151-MJM], "Financial Accounting -II (Practical)" [COM-171-VSC], and "Financial Literacy -II" [COM-176-SEC] were unanimously sanctioned by all members after comprehensive discussion and scrutiny.
7. The proposed second-semester framework for the First Year PG, adhering to NEP 2020 guidelines, was approved with essential modifications for execution in the Two-Year PG Program from the academic year 2023-24.
8. The proposed syllabi for "Financial Analysis and Control" [COM-551-MJM], "Specialized Areas in Accounting" [COM-552-MJM], and "Business Tax Assessment" [COM-553-MJM] were unanimously endorsed by all members after scrutiny and discussion.
9. Introduction of certificate courses from MOOCs, SWAYAM, etc., on the online portal for S.Y.B.Com. and T.Y.B.Com. students, in line with the 2022 pattern, was unanimously agreed upon for implementation after a thorough discussion.



	<p>Anekant Education Society's Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati (Autonomous) Department of Commerce BOS: Accountancy, Taxation, Financial Market & Portfolio Management</p>
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10. Approval for the inclusion of OJT/FP at the post-graduate level. Considering the guidelines of NEP 2020 and those provided by UGC from time to time, it was deemed necessary to incorporate OJT/FP in the second semester of M.Com. Part-I (Semester-II). After a comprehensive discussion, all the board members comprehended the significance of OJT/FP and approved its implementation.

The following papers are discussed and designed in the meeting.

Class	Pattern	Sem.	Course Code	Course Title	Credits
S.Y.B.Com	2022	IV	UCCA241	Corporate Accounting-II	03
M.Com-II	2022	IV	PCCO243	Recent Trends in Accounting & Taxation	04
M.Com-II	2022	IV	PCCO244	Recent Trends in Auditing	04
F.Y. B.Com	2023- NEP	II	COM-151-MJM	Financial Accounting -II	04
F.Y. B.Com	2023-NEP	II	COM-171-VSC	Financial Accounting-II (Practical)	02
F.Y. B.Com	2023-NEP	II	COM-176-SEC	Financial Literacy -II	02
M.Com-I	2023- NEP	II	COM-551-MJM	Financial Analysis and Control	04
M.Com-I	2023-NEP	II	COM-552-MJM	Specialized Areas in Accounting	04
M.Com-I	2023-NEP	II	COM-553-MJM	Business Tax Assessment	04
M.Com-I	2023- NEP	II	COM-581-OJT/FP	On Job Training / Field Project	02



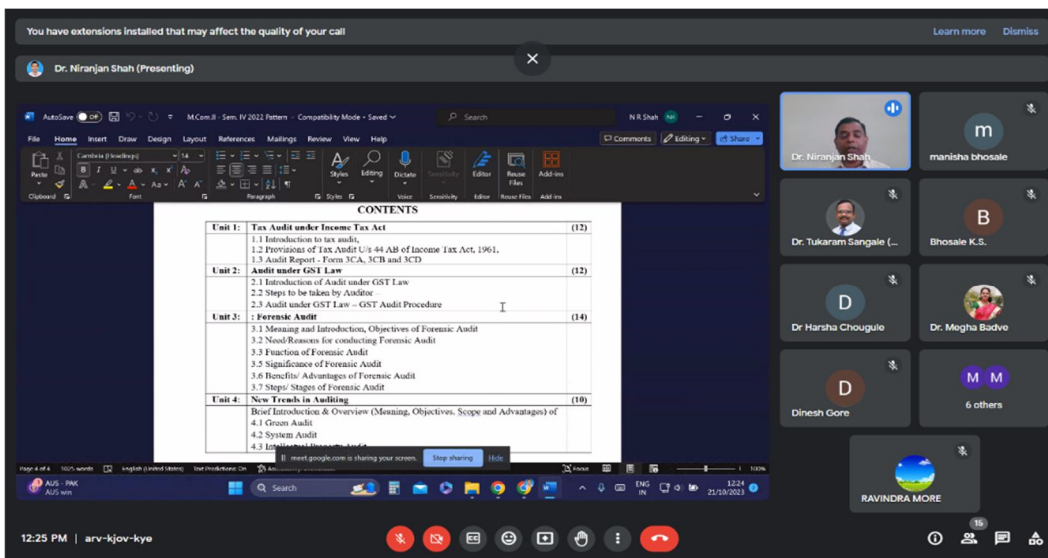
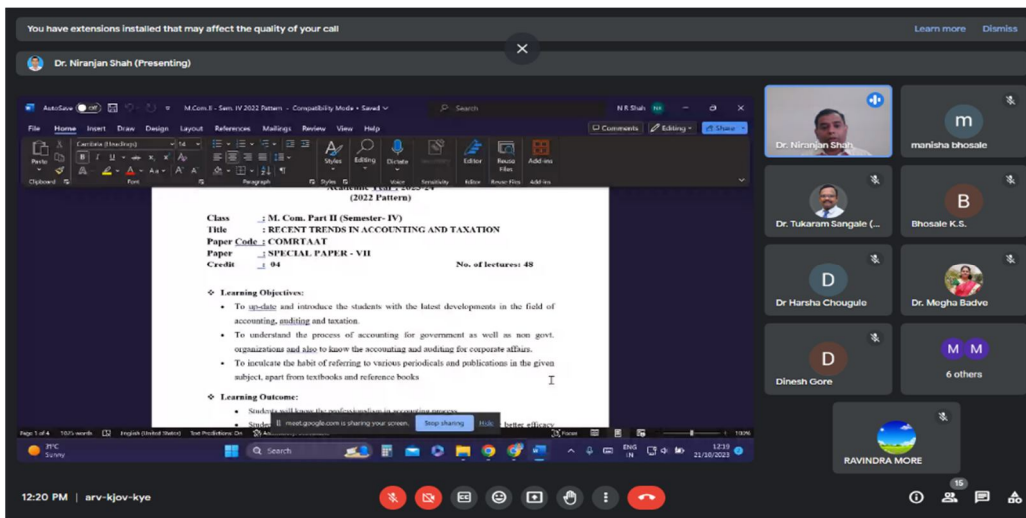
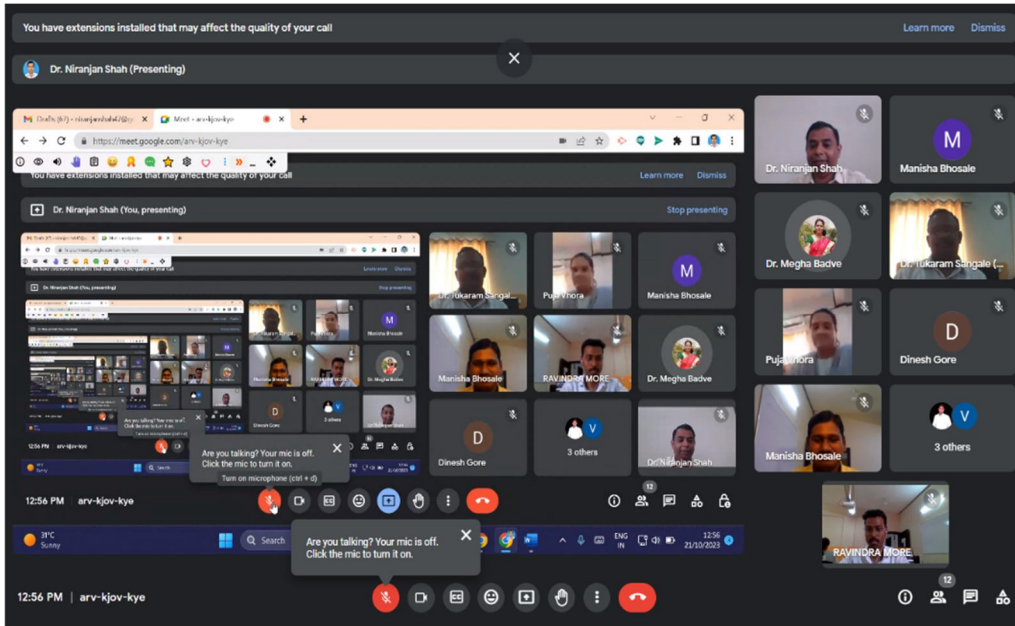
Dr. Niranjana R. Shah

Chairman, BOS Accountancy, Taxation,
Financial Markets & Portfolio Management



Minutes of Board of Studies (Accountancy & Taxation) Meeting No. 8

Online BOS Meeting (Date: 21st October 2023)



Minutes of Board of Studies (Accountancy & Taxation) Meeting No. 8

You have extensions installed that may affect the quality of your call

Dr. Niranjan Shah (Presenting)

Syllabus - US Sem 8 NEP 2020 - Compatibility Mode - Saved

Unit No.	Content	No. of Lectures
I	Accounting for Departmental Business: 1.1 Meaning and Introduction 1.2 Allocation of expenses, 1.3 Inter Departmental Transfers, 1.4 Provisions for unrealized profit.	15
II	Hire Purchase and Instalment System: 2.1 Introduction, Meaning, Basic Concepts 2.2 Calculation of Interest and Cash Price, 2.3 Journal Entries in the Books of Hire Purchaser and Vendor. 2.4 Ledger in the Books of Hire Purchaser and Vendor.	15
III	Recent trends in Computerized Accounting: 3.1 Meaning of Computerized Accounting System, 3.2 Features of Computerized Accounting Systems, 3.3 Advantages of Computerized Accounting System 3.4 Different types of accounting software and its Features, Merits & Demerits	15
IV	Accounting For GST: 4.1 Introduction to GST, 4.2 Basic Concepts under GST 4.3 Types of GST.	15

12:30 PM | arv-kjov-kye

You have extensions installed that may affect the quality of your call

Dr. Niranjan Shah (Presenting)

M.Com. II - Sem. IV 2022 Pattern - Compatibility Mode - Saved

Unit	CONTENTS	
Unit 1:	Tax Audit under Income Tax Act 1.1 Introduction to tax audit, 1.2 Provisions of Tax Audit U/s 44 AB of Income Tax Act, 1961, 1.3 Audit Report - Form 3CA, 3CB and 3CD	(12)
Unit 2:	Audit under GST Law 2.1 Introduction of Audit under GST Law 2.2 Steps to be taken by Auditor 2.3 Audit under GST Law and GST Audit Procedure	(12)
Unit 3:	Forensic Audit 3.1 Meaning and Introduction, Objectives of Forensic Audit 3.2 Need/Reasons for conducting Forensic Audit 3.3 Function of Forensic Audit 3.5 Significance of Forensic Audit 3.6 Benefits/ Advantages of Forensic Audit 3.7 Steps/ Stages of Forensic Audit	(14)
Unit 4:	New Trends in Auditing Brief Introduction & Overview (Meaning, Objectives, Scope and Advantages) of 4.1 Green Audit 4.2 System Audit 4.3 Intellectual Property Audit	(10)

arv-kjov-kye

You have extensions installed that may affect the quality of your call

Dr. Niranjan Shah (Presenting)

Syllabus - PG - NEP 2020 - Compatibility Mode - Saved

CRCS Syllabus as per NEP 2020 for M. Com. Part I (2023 Pattern)

Name of the Programme : M. Com
Programme Code : PCCOMI
Class : M. Com. Part-I
Semester : II
Course Type : Major (Mandatory)
Course Code : COM-511-MJM
Course Title : FINANCIAL ANALYSIS AND CONTROL
No. of Credits : 04
No. of Lectures : 60

Course Objectives:

- To enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting.
- To make the students to develop competence with their usage in managerial decision making and control.
- To help students to develop skills for applying analytical thinking to resolve the business problems.

12:47 PM | arv-kjov-kye

