



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. 9

Day & Date of Meeting

Monday, 11th March 2024

Venue

Department of Commerce

March 2024

Date- 05/03/2024

MEETING NOTICE
BOARD OF STUDIES: ACCOUNTANCY & TAXATION

This is to inform to all the BOS members of Accountancy and Taxation that the meeting of the board members is scheduled on Monday; 11th March 2024 at 2.00 pm at Department of Commerce.

The agenda of the meeting is as follows:

1. To read and confirm the minutes of the previous meeting held on Saturday, 21st October 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 credit structure of T.Y. B. Com (2022 Pattern) to be implemented from the academic year 2024-25.
4. To design and approve curriculum of T.Y. B. Com (Sem.-V) (2022 Pattern) to be implemented from the academic year 2024-25.
5. To approve Credit Structure of S.Y. B. Com and M.Com. Part-II (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.
6. To design and approve curriculum of S.Y. B. Com (Sem.-III) (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.
7. To design and approve curriculum of M.Com. Part-II (Sem.-III) (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.
8. To introduction of Certificate Courses for B.Com. & M.Com. Students.
9. 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. Niranjan R. Shah
Chairman, BOS Accountancy & Taxation



Principal

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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 read and confirm the minutes of the previous meeting held on Saturday, 21st October 2023.
2. To discuss and incorporate the relevant feedback of the stakeholders (students, teachers, parents, alumni and employers) in the curriculum.
3. To approve Credit Structure of T.Y. B. Com (Sem.-V) (2022 Pattern) to be implemented from the academic year 2024-25.
4. To design and approve curriculum of T.Y. B. Com (Sem.-V) (2022 Pattern) to be implemented from the academic year 2024-25.
5. To approve Credit Structure of S.Y. B. Com and M.Com. Part-II (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.
6. To design and approve curriculum of S.Y. B. Com (Sem.-III) (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.
7. To design and approve curriculum of M.Com. Part-II (Sem.-III) (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.
8. To introduction of Certificate Courses for B.Com. & M.Com. Students.
9. Any other matter with the permission of the chairman.

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 11th March 2024 at Department of Commerce.

Sr. No.	Name of the Faculty	Designation
1	Dr. Niranjana 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	Dr. 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. Harsha Chougule Head & Associate Professor, Department of Commerce, G. A. College of Arts & Commerce, Sangali	External Member from other University
6	Dr. Dinesh S. Gore Assistant Professor, Department of Commerce, T. C. College, Baramati.	Internal Member
7	Dr. Manisha B. Bhosale Assistant Professor, Department of Commerce, T. C. College, Baramati.	Internal Member
8	Mr. Ravindra More Assistant Professor, Department of Commerce, T. C. College, Baramati.	Invitee as Subject Teacher



Dr. Niranjana R. Shah
Chairman, BOS: Accountancy & Taxation



Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati
(Autonomous)
Department of Commerce
BOS: ACCOUNTANCY & TAXATION

MEETING ATTENDANCE

Day & Date: Manday, 11th March 2024

Time: 2.00 pm

Sr. No.	Name of the Faculty	Designation	Signature
1	Dr. Niranjn R. Shah	Chairman	
2	Dr. Janardhan K. Pawar	Member	
3	Dr. Prof. Vivek A. Bale	Member	
4	Dr. Annasaheb Gurav	Member	Not Attended
5	Dr. Kishorkumar Bhosalep	Member	Online Attended
6	Dr. Mrs. Harsha Chougule	Member	Online Attended
7	CA. Anand Shah	Member	Online Attended
8	Mr. Swapnil Mutha	Member	Online Attended
9	Dr. Dinesh Gore	Member	
10	Dr. Manisha Bhosale	Member	
11	Dr. Tukaram Sangale	Invitee (Subject Teacher)	
12	Prof. Ravindra More	Invitee (Subject Teacher)	
13	Dr. Reshma Pathan	Invitee (Subject Teacher)	
14	Dr. Megha Badave	Invitee (Subject Teacher)	
15	Prof. Pooja Vhora	Invitee (Subject Teacher)	
16	Mr. Gaurav Mhase	Student Representative	Not Attended

Dr. Niranjn R. Shah

Chairman, BOS Accountancy & Taxation

List of Members Not Presented for the BOS Meeting

The following internal and external BOS members were not attended the meeting of Board of Studies: Accountancy & Taxation held on 11th March 2024 at Department of Commerce.

Sr. No.	Name of the Faculty	Designation
1	Dr. Annasaheb M. Gurav Dean, Faculty of Commerce, Shivaji University, Kolhapur	External Member from other University
2	CA. Anand Shah Chartered Accountant	Industry Expert
3	Mr. Swapnil Mutha Proprietor, Shripal Investments, Baramati	Meritorious Alumni
4	Mr. Gaurav Mhase	Student Representative



Dr. Niranjana R. Shah
Chairman, BOS: Accountancy & Taxation

Date: 11th March 2024

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 11th March 2024 at 2:00 pm in the Department of Commerce. The meeting took place adhering to the guidelines and protocols set by the college under the guidance of Dr. Niranjana Shah, Chairman, 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 meeting. The proceeding of the meeting is as follows:

Subject No. 1: To read and confirm the minutes of the previous meeting held on Saturday, 21st October 2023.

Dr. Niranjana Shah read the minutes of the previous meeting held on 21st October 2023.

Resolution 1: The minutes of the previous meeting were confirmed without amendments.

Proposed By: Dr. Niranjana Shah

Seconded By: All Members

Subject No. 2: To discuss and incorporate the relevant feedback of the stakeholders (students, teachers, parents, alumni and employers) in the 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 2: Valuable suggestions from stakeholders, including students, teachers, parents, alumni, and employers, were noted for integration into the curriculum development process.

Proposed By: Dr. Niranjana Shah

Seconded By: Mr. Swapnil Mutha

Subject No.3: To approve Credit Structure of T.Y. B. Com (Sem.-V & VI) (2022 Pattern) to be implemented from the academic year 2024-25.

Dr. Shah proposed the framework for the T.Y.B.Com. (Sem.-V & VI) (2022 Pattern). After a comprehensive discussion, members agreed to accept the credit structure and framework for implementation from the academic year 2024-25.

Resolution 3: The framework was approved unanimously.

Proposed By: Dr. Niranjana Shah

Seconded By: Dr. Janardhan Pawar

Subject No.4: To design and approve curriculum of T.Y.B.Com (Sem.-V) (2022 Pattern) to be implemented from the academic year 2024-25.

During the meeting, Dr. Shah presented the proposed curriculum for the subjects to be implemented from the academic year 2024-25. 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 subjects, codes, pattern and their credits are as follows:

Class	Pattern	Sem.	Course Code	Course Title	Course Type	Credits
T.Y.B.Com	2022	V	UCAA351	Advanced Accounting-I	Theory	03
T.Y.B.Com	2022	V	UCA351	Auditing	Theory	03
T.Y.B.Com	2022	V	UCASEC5	Auditing (Practical)	Practical	02

Resolution 4: The proposed curriculum was approved unanimously.

Proposed By: Dr. Niranjana R. Shah

Seconded By: Dr. Vivek A. Bale

Subject No. 5: To approve credit structures of S.Y.B.Com and M.Com.-II (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.

Dr. Shah proposed the credit structures/framework for the class SYB.Com & M.Com.-II (2023 Pattern) in line with NEP 2020 guidelines. After a comprehensive discussion, members agreed to accept the credit structure and framework for implementation from the academic year 2024-25.

Course & Credit Structure for S.Y.B.Com. (2023 Pattern as per NEP-2020)

Sem.	Course Type	Course Code	Course Title	Theory / Practical	Credits	
III	Major Mandatory	COM-201-MJM	Corporate Accounting	Theory	04	
	Major Mandatory	COM-202-MJM	Introduction to Company Law	Theory	04	
	Minor		COM-211-MN(A)	Salesmanship	Theory	04
			COM-211-MN(B)	Cost and Works Accounting- I	Theory	
			COM-211-MN(C)	Indian Banking System	Theory	
			COM-211-MN(D)	Applied Statistics –I	Theory	
			COM-211-MN(E)	Operational aspects of Business	Theory	
Open Elective (OE)	COM-216-OE	Fundamental of Commerce	Theory	02		
Vocational Skill Course (VSC)	COM-221-VSC	Business Communication Skills	Theory	02		
Ability Enhancement Course (AEC)	MAR-231-AEC HIN-231-AEC SAN-231-AEC	भाषिक उपयोग व लेखन कौशल्ये हिंदी भाषा कौशल प्राथमिक संभाषणकौशल्यम्	Theory Theory Theory	02		

Minutes of Board of Studies (Accountancy & Taxation) Meeting No. 9

Sem.	Course Type	Course Code	Course Title	Theory / Practical	Credits
III	Co-curricular Course (CC)	NSS-239-CC NCC-239-CC PES-239-CC YOG-239-CC CUL-239-CC	NSS NCC Physical Education and Sports Yoga Cultural Activity	Theory/ Practical	02
	Field Project (FP)	COM-235-FP	Field Projects	Theory	02
	Generic IKS Course (IKS)	GEN-245-IKS	Generic IKS Course	Theory	02
Total Credits Semester-III					24

Sem.	Course Type	Course Code	Course Title	Theory / Practical	Credits
IV	Major Mandatory	COM-251-MJM	Accounting for Corporate Restructuring	Theory	04
	Major Mandatory	COM-252-MJM	Elements of Company Law	Theory	04
	Minor	COM-261-MN(A) COM-261-MN(B) COM-261-MN(C) COM-261-MN(D) COM-261-MN(E)	Advertising and Publicity Cost and Works Accounting- II Banking and Financial Institution Applied Statistics –II Human Resource Management	Theory Theory Theory Theory Theory	04
	Open Elective (OE)	COM-266-OE	E- Commerce	Theory	02
	Skill Enhancement Course (SEC)	COM-276-SEC	Soft Skills and Business Letters	Theory	02
	Ability Enhancement Course (AEC)	MAR-281-AEC HIN-281-AEC SAN-281-AEC	लेखन निर्मिती व परीक्षण कौशल्ये हिंदी भाषा संप्रेषण कौशल प्रगत संभाषणकौशल्यम्	Theory Theory Theory	02
	Co-curricular Course (CC)	NSS-289-CC NCC-289-CC PES-289-CC YOG-289-CC CUL-289-CC	NSS NCC Physical Education and Sports Yoga Cultural Activity	Theory / Practical	02
	Community Engagement Project (CEP)	CEP-285	Community Engagement Project	Theory / Practical	02
	Total Credits Semester-IV				
Cumulative Credits (Sem. III + Sem. IV)					46

Course & Credit Structure for (M.Com.) Part-II (2023 Pattern as per NEP-2020)

Sem	Course Type	Course Code	Course Title	Theory/ Practical	No. of Credits
III	Major (Mandatory)	COM-601-MJM	Corporate Finance	Theory	04
	Major (Mandatory)	COM-602-MJM	Advanced Auditing	Theory	04
	Major (Mandatory)	COM-603-MJM	Specialized areas in Auditing	Theory	04
	Major (Mandatory)	COM-604-MJM	Advances in Strategic Management	Theory	02
	Major (Elective)	COM-611-MJE(A)	Human Resource Management	Theory	04
		COM-611-MJE(B)	Application of Cost Accounting		
		COM-611-MJE(C)	Digital Marketing		
	Research Project (RP)	COM-621-RP	Research Project	T/P	04
Total Credits Semester III					22
IV	Major (Mandatory)	COM-651-MJM	Capital Market and Financial Services	Theory	04
	Major (Mandatory)	COM-652-MJM	Recent Trends in Accounting	Theory	04
	Major (Mandatory)	COM-653-MJM	Recent Trends in Auditing	Theory	04
	Major (Mandatory)	COM-654-MJM	Industrial Economics Environment	Theory	02
	Major (Elective)	COM-661-MJE(A)	Recent Advances in Business Administration	Theory	04
		COM-661-MJE(B)	Recent Advances in Cost Auditing and Cost System		
		COM-661-MJE(C)	Recent Advances in Marketing		
	Research Project (RP)	COM-681-RP	Research Project	T/P	06
Total Credits Semester-IV					24
Cumulative Credits Semester III and IV					46

Resolution 5: The Credit structures/framework was approved unanimously.

Proposed By: Dr. Niranjana R. Shah

Seconded By: All Members

Subject No.6: To design and approve curriculum of S.Y.B.Com (Sem.-III) (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.

Dr. Shah introduced the proposed curriculum for the subjects of S.Y.B.Com. (Sem.-III) (As per NEP 2020) (2023 Pattern) intended for implementation from the academic year 2024-25. The proposed subjects, codes and their credits are as follows:

Class	Pattern	Sem.	Course Code	Course Title	Course Type	Credits
S.Y. B.Com	2023-NEP 2020	III	COM-201-MJM	Corporate Accounting	Theory	04

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

Resolution 6: Eventually, the curriculum was approved unanimously by all members.

Proposed By: Dr. Niranjana R. Shah

Seconded By: Dr. Kishorkumar Bhosale

Subject No.7: To design and approve curriculum of M.Com. Part-II (Sem.-III) (2023 Pattern as per NEP 2020) to be implemented from the academic year 2024-25.

Dr. Shah introduced the proposed curriculum for the subjects of M.Com. Part-II (Sem.-III) (2023 Pattern As per NEP 2020) intended for implementation from the academic year 2024-25. The proposed subjects, codes and their credits are as follows:

Class	Pattern	Sem.	Course Code	Course Title	Course Type	Credits
M.Com-II	2023-NEP	III	COM-602-MJM	Advanced Auditing	Theory	04
M.Com-II	2023-NEP	III	COM-603-MJM	Specialized Areas in Auditing	Theory	04

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

Resolution 7: Eventually, the curriculum was approved unanimously.

Proposed By: Dr. Niranjana R. Shah

Seconded By: Dr. Harsha Chougule

Subject No.8: Introduction of Certificate Courses for B.Com. & M.Com. Students.

Dr. Shah proposed the subject of introduction of certificate courses for B. Com & M.Com. Students. He proposed that the previous years' certificate courses with their syllabus will be

continue for next year for B.Com. as well as M.Com. Students. All members discussed the proposed courses and agreed to launch for next academic year 2024-25.

Resolution 8: Resolution passed unanimously.

Proposed By: Dr. Niranjan R. Shah

Seconded By: CA Anand Shah

Subject No.9: Any Other Issue

Dr. Niranjan Shah proposed the subject to introduce a new Certificate Course of ICAI titled – ‘Train, Earn and Learn’ for 2 credits. All the members thoroughly discussed each point, offering valuable suggestions where needed. After the discussion, it was unanimously agreed to implement the proposed course.

Resolution 9: Resolution passed unanimously.

Proposed By: Dr. Niranjan R. Shah

Seconded By: Dr. Janardhan Pawar

As there were no 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.

At the end Dr. Manisha 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



13/3/2024



IQAC

Coordinator

Internal Quality Assurance Cell
Tuljaram Chaturchand College of
Accountancy & Taxation,
L. Chaturchand, 411002

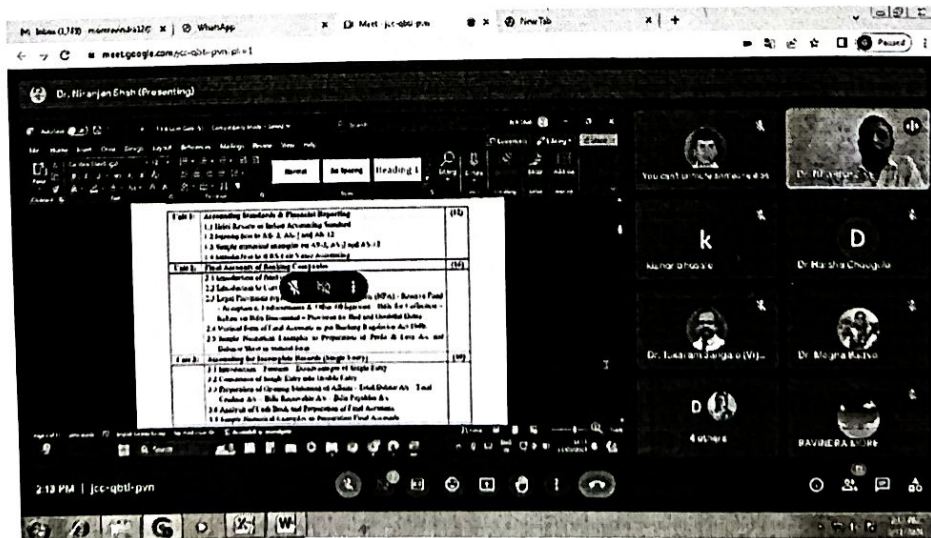
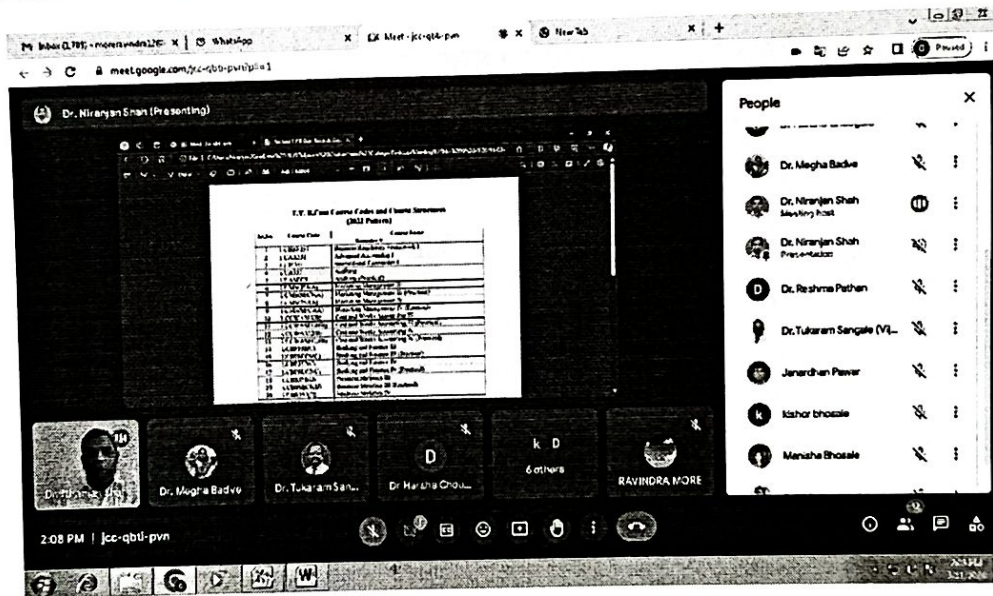


Principal

Online Meeting: Accountancy & Taxation

Date: 11th March 2024

Time: 2.00 pm



Minutes of Board of Studies (Accountancy & Taxation) Meeting No. 9

Dr. Niranjn Shan (Presenting)

2:18 PM | jcc-qbt1-pvn

Q.No	Question Paper Pattern for external examination:	Marks
Q.1	Single Numerical calculations based on Unit No. 1 OR Solve any three out of five - (A, B, C) OR (A, B, C, D, E)	3 x 5 = 15 Marks
Q.2	Practical Problem on Unit No. 2 (Preparation of P.L. A/c) OR Practical Problem on Unit No. 2 (Preparation of Balance Sheet)	2 x 15 = 30 Marks
Q.3	Practical Problem on Unit No. 3 OR Practical Problem on Unit No. 3	3 x 5 = 15 Marks
Q.4	Write Short Note (Any Three) based on Unit No. 4	3 x 5 = 15 Marks
	Total	60 Marks

Note: The Question Paper Pattern for external examination can be changed as per requirement.

Dr. Niranjn Shan (Presenting)

2:26 PM | jcc-qbt1-pvn

Sr. No.	Task Name	Particulars	Mode of Prerated
1	Audit Process	Internal Control System Chart External Audit	Visit to External Organizations
2	Audit Process	Preparation of Audit Report	Visit to CA Office/ Guest Lectures
3	Audit Process	Verification and Valuation of Assets and Liabilities	Visit to CA Office
4	Audit Process	Test Checks, Vouching & Verification	Visit to a Real organization
5	Customary Audits	Analysis of Different Audit Reports	Collection of different types of vouchers
6	Audit Report	Obtaining and Check Audit Reports	Visit to different organization
7	Audit Report	Preparation of Audit Certificate	Visit to CA Office / Guest Lectures
8	Audit Report	Preparation of Audit Certificate	Visit to CA Office / Guest Lectures

Recommended Books & Journals:
- Auditing & Auditing Standards - Partice & Parvatharaj, D.S Ramul (Taxman)

Dr. Niranjn Shan (Presenting)

2:42 PM | jcc-qbt1-pvn

Autonomous Education Society's
Tatyasaheb Chaturvedi College of Arts, Science and Commerce, Baramati
(Autonomous)

Course & Credit Structure for B.A. (Com) Part III (2023 Pattern as per NEP, 2020)

Sl. No.	Course Type	Course Code	Course Title	Theory/Practical	Per of Credits
I	General Education	ESM 401-402	Environmental Science	Theory	04
		COGS 403-404	Advanced Computing	Theory	04
		ESM 405-406	Applied Skill Course in Accounting	Theory	04
		COGS 407-408	Advanced Skill Course in Accounting	Theory	04
II	Major Discipline	COAS 411-412	Advanced Topics in Accounting	Theory	04
		COAS 413-414	Financial Statement Analysis	Theory	04
III	Minor Discipline	COAS 421-422	Financial Statement Analysis	Theory	04
		COAS 423-424	Research Project	T.P	04
Total Credits					22
New Addition	COAS 431-432	Capital Market and Financial Instruments		Theory	04

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