



Anekant Education Society's

**Tuljaram Chaturchand College, Baramati**

(Autonomous)

**DEPARTMENT OF COMMERCE**

(BOS in Cost and Management Accounting)

(Faculty of Commerce and Management)

**Minutes of Board of Studies Meeting No.4**

**Date of Meeting: 08/06/2023**

**Venue: Department of Commerce**

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June 2023

Anekant Education Society's  
**Tuljaram Chaturchand College, Baramati**  
(Autonomous)

Department of Commerce

**NOTICE**

Date: 03/06/2023

**Board of studies Meeting**

All members of the board of studies in Cost and Management Accounting are hereby informed that as per Notice No. 53 dated 29/05/2023 issued by the college, our BOS meeting is scheduled on Thursday, 8<sup>th</sup> June 2023 at 01:00 PM through Online Mode. As an esteemed member of the board your presence and input during the meeting would be greatly appreciated. The agenda of the meeting is as follows:

**Agenda of the Meeting**

1. To confirm the minutes of the previous meeting held on 8<sup>th</sup> April 2023
2. To design and approve course and credit structure for the B.Com. and M. Com. programme in accordance with 2023 NEP pattern.
3. To prepare and approve curriculum of M.Com.-I Semester-I (2023 NEP pattern) to be implemented from the academic year 2023-2024.
4. To introduce MOOC Certificate courses from SWAYAM platform for the S.Y.B.Com and T.Y.B.Com as per 2022 pattern
5. To adopt a Learning Outcomes-based Approach to Curriculum Planning and development as per NEP 2020, LOCF (UGC), NCrf and NHEQF guidelines.
6. To discuss and incorporate the relevant feedback of the stakeholders (students, teachers, parents, alumni, and employers) in the curriculum.
7. Any other issue with the permission of the chair.

Therefore, I kindly request you to attend the meeting and invite you to provide your valuable inputs for designing the curriculum in accordance with the NEP 2020 guidelines.

  
**Dr. Vivek A. Bale**  
Chairman, Board of Studies,  
Cost and Management Accounting

  
**Principal**

Anekant Education Society's  
**Tuljaram Chaturchand College, Baramati**  
(Autonomous)

**Department of Commerce**

**AGENDA OF THE MEETING**

The agenda of the meeting included the following subjects:

1. To confirm the minutes of the previous meeting held on 8<sup>th</sup> April 2023
2. To design and approve course and credit structure for the B.Com. and M. Com. programmed in accordance with 2023 NEP pattern.
3. To prepare and approve curriculum of M.Com.-I Semester-I (2023 NEP pattern) to be implemented from the academic year 2023-2024.
4. To introduce MOOC Certificate courses from SWAYAM platform for the S.Y.B.Com and T.Y.B.Com as per 2022 pattern
5. To adopt a Learning Outcomes-based Approach to Curriculum Planning and development as per NEP 2020, LOCF (UGC), NCrf and NHEQF guidelines.
6. To discuss and incorporate the relevant feedback of the stakeholders (students, teachers, parents, alumni, and employers) in the curriculum.
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 Cost and Management Accounting meeting through online/offline mode held on 8<sup>th</sup> June 2023.

Sr. No.	Name of Member	Designation
1.	<b>Dr. Vivek A. Bale,</b> Assistant Professor, Department of Commerce, T. C. College, Baramati.	Chairman
2.	<b>Dr. Janardhan K. Pawar</b> Head and Assistant Professor, Department of Commerce, T. C. College, Baramati	Internal Member
3.	<b>Dr. Niranjan R. Shah</b> Dean and Assistant Professor, Department of Commerce, T. C. College, Baramati	Internal Member
4.	<b>Dr. Megha Badve</b> Assistant Professor, Department of Commerce, T. C. College, Baramati	Internal Member
5.	<b>Mr. Dinesh Gore</b> Assistant Professor, Department of Commerce, T. C. College, Baramati	Internal Member
6.	<b>Ms. Shweta Borawake</b> Assistant Professor, Department of Commerce, T. C. College, Baramati	Internal Member
7.	<b>Dr. Subhash Wavhal</b> Vice Principal & Assistant Professor, Department of Commerce, PDEA's Waghire College of Arts, Commerce and Science, Saswad, Tal- Purandar, Pune-412301	External Member Vice- Chancellor Nominee
8.	<b>Dr. Kalyani Sandip Nazare</b> Assistant Professor, Department of Commerce, Gokhale Education Society's, Arts, Commerce, Science College, Shrivardhan, Dist-Raigad-402110 Mumbai University	External Member from other University
9.	<b>Lt Dr. G.Ranganatham</b> Associate Professor, Dept. of Commerce, Govt College Autonomous, Ananthapur, Andhra Pradesh	External Member from other University
10.	<b>CMA Anuradha Makarand Dhavalikar</b> #2 B Building, Vishwas Nagar, Gunawadi Road, Baramati	Industry Expert
11.	<b>Mrs. Bhagyashri Madhukar Wable</b>	Meritorious Alumni
12.	<b>Mr. Harshwardhan Mane</b>	UG Student
13.	<b>Ms. Vanita Gambhire</b>	UG Student
14.	<b>Mr. Gaurav S. Mhase</b>	PG Student

## BOS Members Absentee Report

Date:08/06/2023

The meeting was held on Wednesday 08<sup>th</sup> June 2023 at 01.00 pm in the Department of Commerce to frame and design syllabus of subject under Board of Studies, Cost and Management Accounting. The following members were absent for the meeting.

Sr. No.	Name of Faculty	Designation
NIL		



**Mr. Vivek A. Bale**  
Chairman, Board of Studies,  
Cost and Management Accounting

## **MINUTES OF THE MEETING**

As per the Notice no. 53, dated 29/05/2023, issued by the college, the meeting of Board of Studies in Cost and Management Accounting was successfully held on Thursday, 8<sup>th</sup> June 2023 at 01:00 pm in the Department of Commerce, T. C. College, Baramati. The meeting took place both online and offline, adhering to the guidelines and protocols set by the college under the guidance of Dr. Vivek A. Bale, Chairman of the Board of Studies in Cost and Management Accounting, the meeting began with a warm welcome from the Chairman, Dr. Vivek Bale. He extended his greetings to all members present and started by acknowledging and celebrating the achievements within the department.

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.

**1. To confirm the minutes of the BOS meeting held on 8<sup>th</sup> April 2023.**

Dr. Vivek Bale read the minutes of the BOS meeting held on 8<sup>th</sup> April 2023 and put forward to the BOS members for the approval.

**Resolution No. 1:** The minutes of the previous Board of Studies meeting were approved and confirmed.

**2. To design and approve course and credit structure for the B.Com. and M. Com. programme in accordance with 2023 NEP pattern.**

Dr. Vivek Bale, the Chairman, proposed the subject of designing the structure for the B. Com and M. Com programs in accordance with the guidelines provided in the National Education Policy (NEP) 2020. He presented an overview of the UGC guidelines for credit system allotment in M. Com Part I (Sem. I). A detailed discussion followed, during which all committee members shared their opinions and insights. After extensive deliberation, it was unanimously resolved to proceed with the design process as proposed by Dr. Vivek Bale. and seconded by Dr. J. K. Pawar



Course Structure for F.Y.B.Com (2023 Pattern)

Sem	Course Type	Course Code	Course Name	Theory Practical	Credits
I	Major Mandatory	COM-101-MJM	Financial Accounting I	Theory	04
	Major Mandatory	COM-102-MJM	Principles of Marketing	Theory	02
	Open Elective (OE)	COM-116-OE	Introduction to Entrepreneurship	Theory	02
	Open Elective (OE)	COM-117-OE	Basics of Consumer Protection	Theory	02
	Vocational Skill Course (VSC)	COM-121-VSC	Financial Literacy I	Theory	02
	Skill Enhancement Course (SEC)	COM-126-SEC	Financial Accounting I (Practical)	Practical	02
	Ability Enhancement Course (AEC)	ENG-131-AEC	AEC1 (English)	Theory	02
	Value Education Course (VEC)	COM-135-VEC	Environmental Pollution and Value Education	Theory	02
	Indian Knowledge System (IKS)	COM-137-IKS	Ancient Tax System	Theory	02
	Co-curricular Course (CC)	--	To be selected from the Basket	Theory	02
<b>Total Credits Semester-I</b>					<b>22</b>
II	Major Mandatory	COM-151-MJM	Financial Accounting II	Theory	04
	Major Mandatory	COM-152-MJM	Principles of Management	Theory	02
	Minor	COM-161-MN(A)	Marketing Management	Theory	02
		COM-161-MN(B)	Cost and Works Accounting		
		COM-161-MN(C)	Banking and Finance		
		COM-161-MN(D)	Business Statistics		
		COM-161-MN(E)	Business Administration		
	Open Elective (OE)	COM-166-OE	Entrepreneurship Development	Theory	02
	Open Elective (OE)	COM-167-OE	Business Ethics	Theory	02
	Vocational Skill Course (VSC)	COM-171-VSC	Financial Accounting II (Practical)	Practical	02
Skill Enhancement Course (SEC)	COM-176-SEC	Financial Literacy II	Theory	02	
Ability Enhancement Course (AEC)	ENG-181-AEC	AEC-2 (English)	Theory	02	
Value Education Course (VEC)	COM-185-VEC	Environmental Pollution and Value Education	Theory	02	
Co-curricular Course (CC)	--	To be selected from the Basket	Theory	02	
<b>Total Credits Semester-II</b>					<b>22</b>
<b>Cumulative Credits Semester I + Semester II</b>					<b>44</b>

**Course Structure for M.Com. Part-I (Advanced Accounting & Taxation (2023 Pattern))**

Sem	Course Type	Course Code	Course Title	Theory/ Practical	No. of Credits
I	Major (Mandatory)	COM-501-MJM	Management Accounting	Theory	04
	Major (Mandatory)	COM-502-MJM	Advanced Accounting	Theory	04
	Major (Mandatory)	COM-503-MJM	Income Tax	Theory	04
	Major (Mandatory)	COM-504-MJM	Strategic Management	Theory	02
	Major (Elective)	COM-511-MJE(A)	Production and Operation Management	Theory	04
		COM-511-MJE(B)	Advanced Cost Accounting		
		COM-511-MJE(C)	Marketing Techniques		
Research Methodology (RM)	COM-521-RM	Research Methodology for Business	Theory	04	
<b>Total Credits Semester I</b>					<b>22</b>
II	Major (Mandatory)	COM-551-MJM	Financial Analysis and Control	Theory	04
	Major (Mandatory)	COM-552-MJM	Specialized Areas in Accounting	Theory	04
	Major (Mandatory)	COM-553-MJM	Business Taxation	Theory	04
	Major (Mandatory)	COM-554-MJM	Industrial Economics	Theory	02
	Major (Elective)	COM-561-MJE(A)	Financial Management	Theory	04
		COM-561-MJE(B)	Costing Techniques and Responsibility Accounting		
		COM-561-MJE(C)	Consumer Behaviour		
On Job Training (OJT)/Field Project (FP)	COM-581-OJT/FP	On Job Training/Field Project relevant to the major course.	Training/ Project	04	
<b>Total Credits Semester-II</b>					<b>22</b>
<b>Cumulative Credits Semester I and II</b>					<b>44</b>



**Resolution No. 2:** The credit structure for the B. Com and M. Com Programmes in accordance with 2023 NEP pattern has been unanimously approved by all members of the BOS.

**3. To prepare and approve curriculum of M.Com.-I Semester-I (2023 NEP pattern) to be implemented from the academic year 2023-2024.**

The focus shifted to the development of the syllabus for the First Year M.Com (Part I) (Semester I) programs in accordance with the guidelines provided by NEP 2020. Dr. Vivek Bale initiated the discussion, outlining the necessary modifications to align the syllabus with NEP 2020. CMA Dhavalikar made a valuable suggestion to include historical and estimated cost sheets under the cost sheet topic. After considering the suggestion and engaging in further deliberations, it was resolved to accept the syllabus and framework with the necessary modifications as proposed. Proposed by CMA Dhavalikar and seconded by Dr. Kalyani Nazare.

Finally, considering the constructive suggestions offered by the BOS members, the curriculum structure underwent necessary revisions. After thorough deliberation and careful consideration, the curriculum of following courses was presented for approval during the BOS meeting.

Class	Pattern (NEP)	Semester	Course Code	Course Title	Course Type	No. of Credits
M. Com	2023	I	COM-511-MJE(B)	Advanced Cost Accounting	Theory	04

**Resolution No. 3:** The curriculum for M. Com Semester I (2023 pattern) has been unanimously approved by all members of the BOS.

**4. To introduce MOOC Certificate courses from SWAYAM platform for the S.Y.B. Com and T.Y.B.Com as per 2022 pattern**

The agenda item focused on introducing a minimum of three certificate courses sourced from Massive Open Online Courses (MOOCs), SWAYAM, and similar platforms. After extensive deliberation and consideration, the following courses were proposed:

1. Cost Accounting
2. Innovation, Business Models, and Entrepreneurship
3. E-Business
4. Commodity Derivatives & Risk Management

The courses were deemed relevant and beneficial for the second and third-year students, aligning with the 2022 pattern.

The proposed courses were put to a vote, and it was unanimously resolved to introduce the mentioned certificate courses. The resolution was proposed by Prof. Lt Dr. G Ranganathan and seconded by CMA Dhavalikar.

**Resolution No. 4:** The MOOC Certificate courses from SWAYAM platform for the S.Y.B. Com and T.Y.B. Com as per 2022 pattern has been unanimously approved by all members of the BOS.

**5. To adopt a Learning Outcomes-based Approach to Curriculum Planning and development as per NEP 2020, LOCF (UGC), NCrf and NHEQF guidelines.**

The agenda was to discuss and resolve the adoption of a Learning Outcomes-based Approach to Curriculum Planning and Development in accordance with the National Education Policy (NEP) 2020, Learning Outcomes Credit Framework (LOCF) by UGC, National Curriculum Framework (NCF), and National Higher Education Qualifications Framework (NHEQF) guidelines.

After a thorough discussion, the following resolution was proposed and unanimously accepted:

**Resolution No. 5**

The committee hereby resolves to adopt a Learning Outcomes-based Approach to Curriculum Planning and Development. This decision aligns with the principles and recommendations outlined in the NEP 2020, LOCF (UGC), NCF, and NHEQF guidelines. All future curriculum planning and development activities

**6. To discuss and incorporate the relevant feedback of the stakeholders (students, teachers, parents, alumni, and employers) in the curriculum.**

The Chairman initiated the discussion by highlighting the importance of incorporating feedback from both Alumni and current students in the syllabus design process. The department

created a curriculum feedback form and distributed it to students, teachers, parents, alumni, and employers. Subsequently, the stakeholders filled out the feedback forms. It was noted that their insights and suggestions would greatly contribute to creating a curriculum that aligns with the needs and expectations of the students. Therefore, the BOS members reviewed the feedback and suggestions given by the alumni and students and incorporated the relevant suggestions into the curriculum of B.Com. and M.Com.

**Resolution No. 6:** Considered and Approved

**7. Any other matter with the consent of Chairperson.**

As there were no other matters to discuss, the meeting was concluded by a vote of thanks given by Prof. Dinesh Gore.

  
**Chairman**  
**Board of Studies**

  
**IQAC**  
**Coordinator**

  
**Principal**