



# H L College of Commerce

<b>Meeting Name:</b>	Accountancy Board of Studies Meeting
<b>Date of Meeting:</b> (DD/MM/YYYY)	11/4/2025 Friday

## Meeting Agenda

1. Finalisation of the syllabus of Accountancy courses for B Com Sem 3 & 4 for academic year 2025-26

Name of the members	Present / Absent
Dr Nisha Bhavsar	Present
Dr Manisha Bhavsar	Present
Prof Bharat Patel	Present
Dr Saroj Rana	Present
Dr Nitin Verma	Present
Dr Poojan Parikh	Present
CA Amish Khandhar	Present
Dr Sagar Dave	Present online
Dr Uday Paliwal	Present online
Dr Shankar Sodha	Present online
Dr Amal Dhru	Absent



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## Discussion and Decisions

Dr Nisha Bhavsar welcomed the BoS and opened the discussion about the proposed syllabi for various Accountancy (major) courses for BCom Sem 3 and 4 for academic year 2025-26, and requested all members to provide their inputs and suggestions.

BCom Sem3 Cost Accounting 1: All members approved the proposed syllabus. Dr Paliwal suggested that the concept of Life Cycle Costing could be shifted to higher level. Dr Dave suggested to give some case study to students to make them understand the concepts of Activity Based Costing and Just in time.

BCom Sem3 Corporate Accounting 2: All members approved the proposed syllabus. Dr Paliwal suggested that the nomenclature of the topic Bank Accounts could be changed to Financial Statements of Banks. Dr Dave suggested to give practical exposure to students for Cloud Accounting, if possible. CA Khandhar suggested that students should be introduced to various accounting softwares viz. Tally, ZOHO, QBO, etc

BCom Sem3 Taxation 1: All members approved the proposed syllabus. Dr Dave asked if practical knowledge about taxation will be included, to which Dr Bhavsar replied that students will be introduced to online/ offline filing of tax returns in Sem 4. CA Khandhar asked if it is possible to introduce International Taxation and related issues in the syllabus. Dr Bhavsar clarified that we intend to include it in MCom syllabus.

BCom Sem4 Cost Accounting 2: All members approved the proposed syllabus.

BCom Sem4 Management Accounting 1: All members approved the proposed syllabus. Dr Dave inquired if all methods of financial analysis will be covered. He asked if it is possible to move 2 units related to Budgets moved to another course to make way for separate detailed units for Understanding and Interpretation of financial statements.

BCom Sem4 Taxation 2: All members approved the proposed syllabus. Dr Dave and CA Khandhar suggested that practical exposure should be provided to the students to understand tax matters in a better way.

Dr Dave reiterated that as an autonomous college, we should design our syllabus such that our students are prepared to meet the industry requirements when they graduate. Accordingly, he suggested that we take necessary steps to equip the students with the following 3 requirements of the industry today.

- (a) Good communication skills
- (b) Soft skills
- (c) Ethically sound citizens