

**Vivekanand Education Society's College of Arts, Science and Commerce,  
(Autonomous College under University of Mumbai)**

**Sindhi Society, Chembur**

**Accountancy Department**

**Minutes of the Meeting**

A VESASC College Accountancy Department online Meeting of BOS members was held on 06<sup>th</sup> October, 2025 on Google Meet platform through link <https://meet.google.com/jdf-pvcn-gdx> at 11:30 am to transact following agenda of the Meeting:

**Agenda for the Meeting:**

1. Welcome by the Chairperson.
2. To discuss and approve the syllabus and modality of assessment of courses in SYBCOM & TYBCOM
- 3.. Any other matter with the permission of the chair.

**Members Present:**

1. Prof. Dr.Sunita Sherifani HOD: Chairperson (HOD)
2. The entire faculty of each specialization: Dr. Sanjay Premchandani, CA Varsha Lund
3. External Subject Expert Member: i) Dr. Pramila S Patil and ii) Dr. Aarti Varma
4. University Nominee: Prof (Dr.) Kinnarry Thakkar
5. PG Alumnus : Mr.Trilokchand Jajoria

**Note: Leave of absence granted to CA Ashish Shukla.**

Meeting was convened by Head of the Accountancy Department Prof. Dr..Sunita Sherifani.

**It was resolved that:**

1. SY B.com Accountancy and Financial Management- IV (Major Course) Syllabus for the Academic Year 2025-26 will be as follows:

**SEMESTER IV S.Y. B.Com Accountancy and Financial Management – IV**

**Number of Credits:4**

Module	Topic	No. of Lectures
1	Introduction to company accounts	15
2	Redemption of preference shares	15
3	Cash Flow Statement	15

4	Ascertainment and treatment of profit prior to incorporation	15
	Total	60

2. SY B.com Financial Management- II (Minor Course) Syllabus for the Academic Year 2025-26 will be as follows:

**SEMESTER IV S.Y. B.Com Financial Management -II**

**Number of Credits:4**

Module	Topic	No. of Lectures
1	Cost of Capital	15
2	Dividend Policy	15
3	Capital Structure	15
4	Time Value of Money , financial planning and recent development in financial management	15
	Total	60

3. TY B.com Financial Accounting & Auditing – Financial Accounting -II Syllabus for the Academic Year 2025-26 will be as follows:

**SEMESTER VI Financial Accounting & Auditing – Financial Accounting -II**

**Number of Credits:4**

Module	Topic	No. of Lectures
1	AS-14- Amalgamation , absorption & External Reconstruction	10
2	Accounting of transactions of foreign currency	10
3	Liquidation of companies	10
4	Underwriting of shares and debentures	10
5	Accounting for limited liability partnership	10
	Total	60

4. TY B.com Cost Accounting -II (Major Elective Course-) Syllabus for the Academic Year 2025-26 will be as follows:

**SEMESTER VI T.Y. B.Com Cost Accounting -II Number of Credits:4**

Module	Topic	No. of Lectures
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Marginal Costing	10
5	Introduction to standard costing	10
6	Some emerging concepts of costing	10
	Total	60

5. TY B.com Direct & Indirect Taxation -II (Major Elective Course) Syllabus for the Academic Year 2025-26 will be as follows:

**SEMESTER VI T.Y. B.Com Direct & Indirect Taxation -II Number of Credits:4**

Module	Topic	No. of Lectures
1	Introduction	10
2	Levy & Collection of tax	10
3	Time, place & value of supply	15
4	Input tax credit & payment of tax	15
5	Registration under GST law	10
	Total	60

6. Modalities of examination pattern will be 60:40 for all the discussed courses. 60 marks external exam and 40 marks internal exam will be conducted.

7. Suggestion regarding title of the course “Financial Accounting & Auditing – Financial Accounting” was sought. The members suggested to name the course as Financial Accounting & Auditing – Financial Accounting-I” and Financial Accounting & Auditing – Financial Accounting-II” for Semester V and VI respectively.

8. Prof. Kinnarry Thakkar suggested that Cost Accounting and Taxation should be made compulsory subjects for all students, as these core areas are currently not being studied by everyone under the existing elective structure. The suggestion was noted for further consideration.

Meeting was concluded with Vote of thanks given by Dr. Sanjay Premchandani.

Prof. Dr. Sunita Sherifani

Place: Chembur

Date: 06<sup>th</sup> October 2025.