

## **BOS IN ACCOUNTING & TAXATION**

### **Summary of Programme Wise List of New Courses**

<b>2015-16</b>		
1.	B.Com (H)(Prof.)AAF	AAF111, AAF112, AAF113, AAF114, AAF115, AAF116, AAF117, AAF118, AAF211, AAF212, AAF216, AAF217, AAF218, AAF311, AAF312, AAF313, AAF317, AAF411, AAF412, AAF414, AAF417, AAF511, AAF512, AAF514, AAF517, AAF611, AAF612, AAF613, AAF615, AAF616, AAF617

<b>2017-18</b>		
1.	B.Com(H) Prof. CA	BCP 116, BCP 216, BCP 312, BCP 313, BCP 314, BCP 412, BCP 413, BCP 414

<b>2018-19</b>		
1.	B.Com (H) Prof CS	BCS 212, BCS 213, BCS 214, BCS 216, BCS 217, BCS 218, BCS 312, BCS 313, BCS 314, BCS 316, BCS 317, BCS 318, BCS 414, BCS 416, BCS 417, BCS 511, BCS 513, BCS 611, BCS 612, BCS 613
2.	B.Com (H) (Prof.)AAF	AAF515
3.	B.Com (H) (Prof.)CA	BCP 111, BCP 112, BCP 113, BCP 114, BCP 115, BCP 116, BCP 213, BCP 214, BCP 314, BCP 316
4.	B.Com.(H)ATG	ATG516, ATG 616

<b>2019-20</b>		
1.	B.Com (H) (Prof.) CA	BCP412, BCP512
2.	B.Com (H)(Prof.)AAF	AAF516
3.	B.Com.(H)ATG	ATG116, ATG617B



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## Minutes for the Ninth Meeting of the Board of Studies in the Department of Accounting and Taxation held on 1<sup>st</sup> April, 2015 at 11.00 am at the ICG Campus, Jaipur

### The following members were present:

S. No.	Name	Designation
1.	Prof. M.K. Sharma Dean, Faculty of Commerce & Management The IIS University, Jaipur	Chairperson
2.	Prof. C.M. Jain Dept. of ABST Mohan Lal Sukhadia University, Udaipur	External Member (Academician)
3.	C.A. Rajeev Sogani	External Member (Industry Expert)
4.	Dr. B.L. Gupta	Special Invitee (Academician)
5.	Dr. Subhash Garg Dean & Director CRIT The IIS University, Jaipur	Special Invitee
6.	Dr. Mahima Rai Dept. of HR & IB Asst. Prof. TIISU, Jaipur	Special Invitee
7.	Ms. Sucharita Sharma Dept of English Asst. Prof. TIISU, Jaipur	Special Invitee
8.	CA Anjali Jain	External Member (Alumnae)
9.	Dr. Ankita Chaturvedi	Member
10.	Dr. R. K. Tailor	Member
11.	Dr. Monty Kanodia	Member
12.	Ms. Mitali Gupta	Member
13.	Dr. Mani Bhatia	Member
14.	Ms. Vaishali Agarwal	Member
15.	CA Shruti Sharma	Member
16.	CA Priya Jain	Member
17.	Ms. Vaishali Agarwal	Member
18.	Dr. Neha Sharma	Member
19.	Dr. Shweta Gupta	Convener





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At the outset the Dean, Prof. M.K. Sharma welcomed all the members of the BOS. The agenda items were taken up and after considerable deliberations, following decisions were taken:

1. The Minutes of the last meeting of BOS held on February 14<sup>th</sup>, 2014 were considered and approved.
2. Credit Template and Scheme of Examination were considered and approved for all the UG and PG courses starting from the session 2015-2016.
3. The syllabus of **PG Programme M.Com** in Accounting and Taxation {Semester I- Semester IV(2015-16 to 2016-17)} were considered and approved with the following changes. (Enclosed as Annexure I)
  - a. In the first Core Paper – **Taxation Law and Practice** (ATG 121) experts suggested deletion of Wealth Tax Act and Rules from the syllabus and make assessment of HUF as first unit. They also recommended to introduce Assessment of Firm and LLP and make it unit second. They suggested inclusion of Advance Payment of tax in detail. Further, they recommended introduction of transfer pricing as it is an emerging area. In unit fourth, they suggested inclusion of Dividend Distribution Tax along with Assessment of Companies. In the last unit they suggested deletion of Direct Tax Code (DTC). Accordingly changes were incorporated in the paper.
4. The syllabus of **PG Diploma in Professional Accounting** in Accounting and Taxation {Semester I- Semester II(2015-16)} were considered and approved with the following changes. (Enclosed as Annexure II)
  - (a) In the paper PPA 122 - Direct Tax Laws, experts suggested deletion of Wealth Tax Act and Rules from the syllabus and add assessment of HUF, limited liability firms and LLP's in the last unit.
  - (b) In the second paper PPA 123 – Corporate Laws, experts suggested revision of Companies Act 1956 to Companies Act 2013.
5. The syllabi of **UG Programme B. Com. Degree(Pass)** in Accounting and Taxation from Semester I - VI(2015-16 to 2017-18) was considered and approved, along with few changes.(Enclosed as Annexure III)





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The changes proposed were in the following papers of:

- a. **Advance Business Statistics (ABF 301):-** The nomenclature of this paper is changed to **Statistical Methods**. Unit II Probability and probability Distribution has been deleted and Sampling Theory has been added and the units have been rebalanced.
  - b. **Income Tax Law & Practices (COM 401):** Experts suggested deletion of Assessment of HUF, Firm and AOP and add these topics in the syllabi of M.Com. (ATG 121- Taxation Law and Practice). In place of detailed study of TDS and advanced payment of tax, experts suggested introduction of these topics in the last unit and detailed study of these topics in PG.
  - c. **Advance Cost Accounting (ABF 401) in B.Com(Pass) Sem IV:** - The nomenclature of this paper is changed to **Techniques of Cost Accounting**. Unit III has been deleted and remaining units have been rebalanced.
  - d. **Operations Research (ABF 501):-** The nomenclature of this paper is changed to **Models of Operations Research**.
6. The syllabi of **UG Programme B. Com. Degree(Hons) in Accounting and Taxation from Semester I - VI(2015-16 to 2017-18)** was considered and approved, along with few changes.(Enclosed as Annexure IV)
- a. ATG 217 (Operations Research) is now ATG 416 (Advanced Cost Accounting) and vice versa. As such the content remains the same, and only the papers have been shuffled.
  - b. **Income Tax Law & Practices (ATG 411):** Experts suggested deletion of Assessment of HUF, Firm and AOP and add these topics in the syllabi of M.Com. (ATG 121- Taxation Law and Practice). In place of detailed study of TDS and advanced payment of tax, experts suggested introduction of these topics in the last unit and detailed study of these topics in PG.
7. The syllabus of **UG Programme B.Com. Honours Proficiency in Chartered Accounting** Semester I to Semester VI (2015-16 to 2017-18) was considered and approved, along with few changes. (Enclosed as Annexure V)
- a. **Advanced Accounting (BCP 211):** Experts suggested rebalancing of this paper. No deletion or addition done.





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- b. **Advanced Management Accounting –II** (BCP 413): With the expert advice of Dr. B.L.Gupta, the syllabi of this paper has been rebalanced. No deletion or addition done.
- c. New scheme for CA Exams has been proposed by ICAI on 2<sup>nd</sup> January, 2015 which has not yet been approved. Experts suggested to incorporate the same in the syllabi of B.Com. (Hons) Proficiency in Chartered Accounting as soon as it is approved by ICAI.
8. The syllabus of **UG Programme B.Com. Honours Proficiency in Company Secretaryship** Semester I to Semester VI (2015-16 to 2017-18) was considered and approved. (Enclosed as Annexure VI)
9. The syllabus of **Carrier Oriented and Skill Development Programme in Tax Procedure and Tax Planning (TPT)** for Certificate, Diploma and Advanced Diploma (2015-16 to 2017-18) was considered and approved with the following suggestions by the members (Enclosed as Annexure VII)
- a. In the paper TPT 231- Direct Tax Laws-II, Wealth Tax from the fifth Unit has been deleted and remaining units have been rebalanced.
10. The syllabus of **Carrier Oriented and Skill Development Programme in Functional Accounting** for Certificate, Diploma and Advanced Diploma (2015-16 to 2017-18) was considered and approved with the following suggestions by the members (Enclosed as Annexure VIII)
11. The syllabus of **UG Programme B.Com. Honours Applied Accounting and Finance** Semester I to Semester VI (2015-16 to 2017-18) was considered and approved. (Enclosed as Annexure IX).
12. The syllabi of following programmes with focus on Entrepreneurship and Skill Development for the Academic Session 2015-16 were considered and approved.
- | Paper Code | Paper Title       |
|------------|-------------------|
| AAF 214    | Taxation II       |
| AAF 612    | Advanced Taxation |
13. As per the recommendation from the department of English, the syllabus and blue print of the paper Applied English (BCP 516 & BCS 517) were revised. The revised syllabus and blue print were approved. (Enclosed as Annexure IX).]





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14. The question papers of semester II, IV and VI Examination April, 2014 and Semester I, III and V Examination November, 2014 were considered and approved. Also it was suggested that there should be at least sixty percent numerical questions in the papers of ATG.
15. The Examiner's report for the semester II, IV and VI Examination April 2014 and Semester I, III and V Examination November 2014 were considered and approved
16. The BOS **co-opted Dr. Ankita Chaturvedi and Dr. R.K.Tailor** as member of the Examiners Selection Committee for the session 2015-16.

The meeting concluded with a Vote of Thanks by the Convener.

**Dr. Raakhi Gupta**  
Registrar

**Prof. M.K. Sharma**  
Dean, Faculty of Commerce  
& Management

**Dr. Shweta Gupta**  
Convener



## Department of Accounting &amp; Taxation

## Current Credit Template for B.Com. Honours(Applied Accounting &amp; Finance)

## Semester I

Paper Code	Paper Title	Type of Paper	Contact Hours/ Sem.	Contact Hours/ Week	Credits	Max. Marks	Min. Marks	Continuous Assessment (%)	Semester End (%)
AAF 111	Accountant in Business	Theory	90	6	6	100	40	30	70
AAF 112	Cost Accounting	Theory	45	3	3	100	40	30	70
AAF 113	Corporate & Business Laws I	Theory	45	3	3	100	40	30	70
AAF 114	Taxation-I	Theory	45	3	3	100	40	30	70
AAF 115	Financial Accounting	Theory	45	3	3	100	40	30	70
AAF 116	Fundamental of Computers & Office Automation	Theory	45	3	3	100	40	30	70
AAF 117	Applied English	Theory	45	3	3	100	40	30	70
AAF 118	Practical	Practical	45	3	3	100	40	30	70
	Campus Activities				2				
<b>Total Credits for Semester-I</b>					<b>29</b>				

## Semester II

Paper Code	Paper Title	Type of Paper	Contact Hours/ Sem.	Contact Hours/ Week	Credits	Max. Marks	Min. Marks	Continuous Assessment (%)	Semester End (%)
AAF 211	Performance Management	Theory	90	6	6	100	40	30	70
AAF 212	Management Accounting	Theory	45	3	3	100	40	30	70
AAF 213	Corporate and Business Laws-II	Theory	45	3	3	100	40	30	70
AAF 214	Taxation-II	Theory	45	3	3	100	40	30	70
AAF 215	Business Statistics	Theory	45	3	3	100	40	30	70
AAF 216	Micro Economic Theory	Theory	45	3	3	100	40	30	70
AAF 217	Basics of Environment Science	Theory	45	3	3	100	40	30	70
AAF 218	Practical	Practical	45	3	3	100	40	30	70
	Campus Activities				2				
<b>Total Credits for Semester-II</b>					<b>29</b>				

## Semester III

Paper Code	Paper Title	Type of Paper	Contact Hours/ Sem.	Contact Hours/ Week	Credits	Max. Marks	Min. Marks	Continuous Assessment (%)	Semester End (%)
AAF 311	Financial Management	Theory	90	6	6	100	40	30	70
AAF 312	Financial Reporting	Theory	90	6	6	100	40	30	70
AAF 313	International Finance	Theory	45	3	3	100	40	30	70
AAF 314	Corporate Accounting	Theory	45	3	3	100	40	30	70
AAF 315	Advanced Business Statistics	Theory	45	3	3	100	40	30	70
AAF 316	Financial Markets	Theory	45	3	3	100	40	30	70
AAF 317	Practical	Practical	45	3	3	100	40	30	70
	Campus Activities				2				
<b>Total Credits for Semester-III</b>					<b>29</b>				



**Semester IV**

Paper Code	Paper Title	Type of Paper	Contact Hours/ Sem.	Contact Hours/ Week	Credits	Max. Marks	Min. Marks	Continuous Assessment (%)	Semester End (%)
AAF 411	Audit and Assurance	Theory	90	6	6	100	40	30	70
AAF 412	Strategic Business Reporting	Theory	90	6	6	100	40	30	70
AAF 413	Advanced Accounting	Theory	45	3	3	100	40	30	70
AAF 414	Indian Banking System	Theory	45	3	3	100	40	30	70
AAF 415	Operations Research	Theory	45	3	3	100	40	30	70
AAF 416	Indian Economy Policies and Performance	Theory	45	3	3	100	40	30	70
AAF 417	Practical	Practical	45	3	3	100	40	30	70
	Campus Activities				2				
<b>Total Credits for Semester-IV</b>					<b>29</b>				

**Semester V**

Paper Code	Paper Title	Type of Paper	Contact Hours/ Sem.	Contact Hours/ Week	Credits	Max. Marks	Min. Marks	Continuous Assessment (%)	Semester End (%)
AAF 511	Strategic Business Leader-I	Theory	90	6	6	100	40	30	70
AAF 512	Advanced Financial Management	Theory	90	6	6	100	40	30	70
AAF 513	Functional Accounting	Theory	45	3	3	100	40	30	70
AAF 514	Banking Law and Practices	Theory	45	3	3	100	40	30	70
AAF 515	Goods and Service Tax	Theory	45	3	3	100	40	30	70
AAF 516	Tax Planning	Theory	45	3	3	100	40	30	70
AAF 517	Practical	Practical	45	3	3	100	40	30	70
	Campus Activities				2				
<b>Total Credits for Semester-V</b>					<b>29</b>				

**Semester VI**

Paper Code	Paper Title	Type of Paper	Contact Hours/ Sem.	Contact Hours/ Week	Credits	Max. Marks	Min. Marks	Continuous Assessment (%)	Semester End (%)
AAF 611	Strategic Business Leader-II	Theory	90	6	6	100	40	30	70
AAF 612	Advanced Performance Management	Theory	90	6	6	100	40	30	70
AAF 613	Macro Economic Theory	Theory	45	3	3	100	40	30	70
AAF 614	Public Finance	Theory	45	3	3	100	40	30	70
AAF 615	Management of Financial Services	Theory	45	3	3	100	40	30	70
AAF 616	Business Communication	Theory	45	3	3	100	40	30	70
AAF 617	Practical	Practical	45	3	3	100	40	30	70
	Campus Activities				2				
<b>Total Credits for Semester-VI</b>					<b>29</b>				
<b>Total Credits</b>					<b>174</b>				





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## Minutes for the Eleventh meeting of the BOS in Accounting & Taxation held on 27.03.2017 at 11.00 a.m. at The IIS University, Jaipur

### The following members were present:

S. No.	Name	Designation
1.	Prof. M.K. Sharma Dean, Faculty of Commerce & Management The IIS University, Jaipur	Chairperson
2.	Prof. K.S.Thakur Dept. of Commerce and Management Gwalior	External Member (Academician)
3.	Dr. SubhashGarg Dean & Director CRIT The IIS University, Jaipur	Special Invitee
4.	Dr. MahimaRai Dept. of HR & IB Asst. Professor The IIS University, Jaipur	Special Invitee
5.	Dr. Shweta Gupta	Member
6.	Dr. R. K. Tailor	Member
7.	Dr. Monty Kanodia	Member
8.	Ms. Mitali Gupta	Member
9.	CA Shruti Sharma	Member
10.	CA Priya Jain	Member
11.	CS SurabhiAjmera	Member
12.	Mr. GauravBagra	Member
13.	Ms. VaishaliAgarwal	Member
14.	Ms. Himani Gupta	Member
15.	CA NikharGoyal	Member
16.	CS RitikaAgarwal	Member
17.	Dr. Ankita Chaturvedi	Convener

### The following members could not attend the meeting:

S. No.	Name	Designation
1.	Prof. A.R. Tripathi Head and Dean, Faculty of Commerce, Banaras Hindu University, Varanasi.	External Member (Academician)
2.	CA Rajeev Sogani	External Member (Industry Expert)





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3.	CA PoorviKedia	External Member (Alumnae)
4.	Dr. Mani Bhatia	Member

At the outset the Dean, Prof. M.K. Sharma welcomed all the members of the BOS. The agenda items were taken up and after considerable deliberations, following decisions were taken:

1. The Minutes of the last meeting of BOS held on April 4<sup>th</sup>, 2016 were considered and approved.
2. The syllabus of **UG Programme B. Com. (Pass), B.com (Honours) under CBCS Scheme of UGC** in Accounting and Taxation from Semester I – VI (2018-19 to 2020-21) was considered and approved, along with few changes.(Enclosed as Annexure I)
  - (a) In **CCOM 101/CATG 111-Financial Accounting**, experts suggested to shift Business Income In Unit I, redraft the syllabus as per nomenclature.
  - (b) In **CCOM 201/ CATG 412 -Business Mathematics and Statistics** experts suggested to delete Time Series Analysis and Index Numbers. They recommended that Matrices and Determinants should be in Unit I and Mathematics of Finance should be in Unit II. They also advised to introduce skewness in Measures of Variation.
  - (c) In **CCOM 301/ CATG 311- Income Tax Law and Practices** expert suggested to move Income from other Sources from Unit III to Unit IV and to move Deductions from gross total income from Unit V to Unit IV.
  - (d) In **CABF 301- Business Research Methods** expert suggested to delete Interpolation and Extrapolation, to add Non Parametric Test and divide the syllabus in five Units accordingly.
  - (e) In **CABF 302- Project Viva Voce** expert suggested to move Format of Reports in Unit II and to add References in Unit III.
  - (f) In **CCOM 401- Cost Accounting**, experts suggested to move Reconciliation of Cost and Financial Accounts in Unit V, and Job Costing and Contact Costing in Unit IV.





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- (g) In **CCOM 412/CATG 211- Corporate Accounting**, experts suggested to delete Accounts of Holding Companies from Unit V, to move Amalgamation to unit V, to add Internal Reconstruction in Unit IV and to add more details in Unit III.
- (h) In **DCOM 601- Management Accounting**, experts suggested to move Marginal Accounting in Unit II and shift rest of the units accordingly.
- (i) In **GATG 111- Fundamentals of Accounting**, experts suggested to change the nomenclature of the paper as **Higher Accounting** and redraft the contents accordingly.
- (j) In **GATG 211- Financial Reporting and Analysis**, experts suggested to change the nomenclature as **Financial Analysis and Reporting**. They also advised to move Unit I to Unit V and to add more detailed contents to the Unit V.
- (k) In **CATG 411- Cost Accounting**, experts suggested to move Reconciliation of Cost and Financial Accounts in Unit V, and Job Costing and Contract Costing in Unit IV.
- (l) In **GATG 411- Personal Tax Planning**, experts advised to delete the paper and shift the paper from DATG 612 to GATG 411 with the nomenclature- **Business Tax Procedure and Management**, and to introduce a new paper in DATG 612 with the nomenclature **Advanced Cost Accounting**.
- (m) In **DATG 512- Management Accounting** experts suggested to add Responsibility accounting in Unit V and reshuffle the units.
3. The professional course (CMA) offered by the IMA (Institute of Management Accountants) was considered and approved.
4. Credit Template and Scheme of Examination were considered and approved for all the UG and PG courses starting from the session 2017-2018.
5. The syllabus of **PG Programme M.Com** in Accounting and Taxation {Semester I- Semester IV(2017-18 to 2018-19)} were considered and approved. (Enclosed as Annexure II)
6. The syllabus of **UG Programme B. Com. (Pass)** in Accounting and Taxation from Semester I – VI (2017-18 to 2019-20) was considered and approved. (Enclosed as Annexure III)





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7. The syllabus of **UG Programme B. Com. (Honours)** in Accounting and Taxation from Semester I – VI(2017-18 to 2019-20) was considered and approved.(Enclosed as Annexure IV)
8. The syllabus of **UG Programme B.Com. (Hons)** Proficiency in Chartered Accounting Semester I to Semester VI (2017-18 to 2019-20) was considered and approved. As per ICAI recommendations, the following new papers were introduced: BCP 116, BCP 216, BCP 312, BCP 313, BCP 314, BCP 412, BCP 413, BCP 414. (Enclosed as Annexure V)
9. The syllabus of **UG Programme B.Com. (Hons) Proficiency in Company Secretaryship** Semester I to Semester VI (2017-18 to 2019-20).(Enclosed as Annexure VI)
10. The syllabus of **UG Programme B.Com. (Hons) Applied Accounting and Finance** Semester I to Semester VI (2017-18 to 2019-20) was considered and approved.(Enclosed as Annexure VII)
11. The syllabus of **Carrier Oriented and Skill Development Programme in Tax Planning and Tax Procedures** for Certificate, Diploma and Advanced Diploma was considered and approved by the members (Enclosed as Annexure VIII)
12. The syllabus of **Carrier Oriented and Skill Development** Programme in Functional Accounting for Certificate, Diploma and Advanced Diploma (2016-17 to 2018-19) was considered and approved by the members (Enclosed as Annexure IX)
13. The syllabus of **PG Diploma in Professional Accounting** in Accounting and Taxation {Semester I- Semester II(2017-18)} were considered and approved. (Enclosed as Annexure X)
14. The syllabi of **PG Programme M.Com in Accounting and Taxation, PG Diploma in Professional Accounting, UG Programme B.Com. (Pass) and (Hons) of the Academic Years 2015-16 under the IIS University (Semester V and VI) and 2016-17(Semester III to Semester VI)** were considered and approved, with no changes.
15. The approved syllabi of academic session 2017-18 will also be applicable for the students of **UG Programme B.Com. (Hons) Proficiency in Chartered Accounting, B.Com. (Hons) Proficiency in Company Secretaryship and B.Com. (Hons) Applied Accounting and Finance of the Academic Years 2015-16 under the IIS University (Semester V and VI) and 2016-17 (Semester III to Semester VI).**





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16. The Examiner's report for the semester II, IV and VI Examination April 2016 and Semester I, III and V Examination November 2016 were considered and approved.

17. The BOS **Co-opted Dr. Monty Kanodia and Ms. Mitali Gupta** as member of the Examiners Selection Committee for the session 2017-18.

The meeting concluded with a Vote of Thanks by the Convener.

**Dr. Raakhi Gupta**  
Registrar

**Prof. M.K. Sharma**  
Dean, Faculty of Commerce  
& Management

**Dr. Ankita Chaturvedi**  
Convener





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## Minutes for the Twelfth meeting of the BOS in Accounting & Taxation held on 17.02.2018 at 11.00 a.m. at The IIS University, Jaipur

### The following members were present:

S. No.	Name	Designation
1.	Prof. M.K. Sharma Dean, Faculty of Commerce & Management The IIS University, Jaipur	Chairperson
2.	Prof. Jawahar Lal Retd. Professor, Delhi School of Economics University of Delhi Delhi	External Member (Academician)
3.	C.A. Rajeev Sogani P.C. Modi & co. "Shree Dham" A-20, Yudhister Marg C-Scheme, Jaipur	External Member (Industry Expert)
4.	Dr. Mahima Rai Dept. of HR & IB Asst. Professor The IIS University, Jaipur	Special Invitee
5.	Dr. Shweta Gupta	Member
6.	Dr. Ankita Chaturvedi	Member
7.	Dr. Monty Kanodia	Member
8.	Ms. Mitali Gupta	Member
9.	Dr Mani Bhatia	Member
10.	CA Priya Jain	Member
11.	CS Surabhi Ajmera	Member
12.	Mr. Gaurav Bagra	Member
13.	CA Nikhar Goyal	Member
14.	Dr Amit Kumar Sharma	member
15.	Ms. Vaishali Agarwal	Member
16.	Ms. Anusha Bardia	Member
17.	Dr. R. K. Tailor	Convener

### The following members could not attend the meeting:

S. No.	Name	Designation
1.	Prof. B. Ramesh Professor University of Goa, University Campus GOA-403206	External Member (Academician)





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2.	Dr. Subhash Garg Dean & Director CRIT The IIS University, Jaipur	Special Invitee
3.	Ms. Asha Minhas	External Member (Alumnae)
4.	CA Shruti Sharma	Member

At the outset the Dean, Prof. M.K. Sharma welcomed all the members of the BOS. The agenda items were taken up and after considerable deliberations, following decisions were taken:

1. The Minutes of the last meeting of BOS held on April 27- 3-2017 were considered and approved.
2. The syllabus of **P.G programme in Accounting and Taxation {Semester I – Semester IV (2018-19 to 2019-20)}** was considered and approved with following changes:
  - New syllabus was framed which consists five units for the following practicals papers of Semester I, II, III and IV and accordingly the students will prepare their project work file/ Synopsis/Dissertation report.
    - ATG 125-Practical – Case Studies**
    - ATG 225- Practical – Seminar Presentation**
    - ATG 325- Dissertation (Synopsis Preparation)**
    - ATG 425- Dissertation (Thesis Presentation)**
  - Expert suggested that the Indirect Tax Laws I (ATG – 322) should be replaced by Theoretical Framework of Goods and Service Tax and Indirect Tax Laws II ( ATG -422) should be replaced by Practical Applications of Goods and Service Tax and necessary changes were accordingly incorporated.
3. The syllabus of **U.G Pass course/ U.G Honours in Accounting and Taxation in B.Com {Semester I – Semester VI (2018-19 to 2020-21)}** was considered and approved with following changes:
  - It was unanimous decision of the Board of Studies that inclusive of GST in B.Com (Pass Course) is must. Hence, elective of ABF 501 which was Models of Operation Research has been replaced by Goods & Service Tax and Models of Operation Research (ABF 501) has now been shifted to ABF 401 which was Techniques of Cost Accounting





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previously and Techniques of Cost Accounting has now been shifted to ABF 301 which was previously Statistical Methods. Now ABF 301 which was Statistical Methods has been removed with consent of Experts.

OLD PAPER	NEW PAPER
ABF 501 MODELS OF OPERATION RESEARCH	ABF 501 GOODS AND SERVICE TAX
ABF 401 TECHNIQUES OF COST ACCOUNTING	ABF 401 MODELS OF OPERATION RESEARCH
ABF 301 STATISTICAL METHODS	ABF 301 TECHNIQUES OF COST ACCOUNTING

- Experts further suggested that in B.Com (Hons) ATG 516 Central, Excise and Customs Act has to be replaced by Goods and Service Tax and ATG 616 Indirect Tax has to be replaced by Applications of Goods and Service Tax. Necessary changes were incorporated accordingly.
4. In **Curriculum of UG Programme B.Com. (Hons) Proficiency in Chartered Accounting** Semester I to Semester VI (2018-19 to 2020-21) was considered and upgraded as per the ICAI recommendations. The following new papers were introduced: BCP 111, BCP 112, BCP 113, BCP 114, BCP 115, BCP 116, BCP 213, BCP 214, BCP 314, BCP 316. (Credit templates attached)
  5. The syllabus of **UG Programme B.Com. (Hons) Proficiency in Company Secretaryship** Semester I to Semester VI (2018-19 to 2020-21) was upgraded and approved as per the ICSI recommendations. The following new papers were introduced: BCS 212, BCS 213, BCS 214, BCS 216, BCS 217, BCS 218, BCS 312, BCS 313, BCS 314, BCS 316, BCS 317, BCS 318, BCS 414, BCS 416, BCS 417, BCS 511, BCS 513, BCS 611, BCS 612, BCS 613 (Credit templates attached)
  6. The syllabus of **UG Programme B.Com. (Hons) Applied Accounting and Finance** Semester I to Semester VI (2018-19 to 2020-21) was upgraded and approved as per ACCA recommendations. Following are the major changes:
    - Credits of AAF 111 ( Accountant in Business) and AAF 211 (Performance Management) increased from 3 to 6.





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- Swapping of papers between semesters and merging of papers Micro Economic Theory-I & II and also Macroeconomic Theory I & II has been done to adjust changes made in credits.
  - Titles of papers- Governance, Risk and Ethics, Business Analysis and Corporate Reporting changed to Strategic Business Leadership-I , Strategic Business Leadership-II and Strategic Business Reporting respectively as per changes made by ACCA wef Sept 2018 exam.
  - Experts further suggested that in B.Com AAF 515 Central, Excise and Customs Act has to be replaced by Goods and Service Tax. Necessary changes were incorporated accordingly.
7. The syllabus of **Carrier Oriented and Skill Development Programme** in Tax Planning and Tax Procedures for Certificate, Diploma and Advanced Diploma (2018-19 to 2020-21) was considered and approved with the expert suggestions that Indirect Tax Laws I (TPT – 232) to be replaced by Indirect Taxes I and Indirect Tax Laws II (TPT – 331) to be replaced by Indirect Taxes II. Necessary changes were incorporated.
8. The syllabus of **Carrier Oriented and Skill Development Programme** in Functional Accounting for Certificate, Diploma and Advanced Diploma (2018-19 to 2020-21) was considered and approved by the members.
9. The syllabus of **PG Diploma in Professional Accounting** in Accounting and Taxation {Semester I- Semester II(2018-20)} were considered and approved with the expert suggestions that Indirect Tax Laws (PPA – 124) to be replaced by Goods and Service Tax . Necessary changes were incorporated.
10. The Syllabus of **PG programme M.Com (Accounting and Taxation), UG programme B.Com. (Pass), B.Com.(Hons.) in Accounting and Taxation, B .Com. (Hons) Proficiency in Chartered Accounting, B.Com. (Hons) Proficiency in Company Secretaryship , B.Com. (Hons) Applied Accounting and Finance (2016-17 to 2018-19), COSD in Tax Planning and Tax Procedures, Functional Accounting and PG Diploma in Professional Accounting** were reviewed and approved. **It was decided by Board of Studies that all Indirect Tax papers in all the courses of should be replaced by Goods & Service tax. Necessary changes were made accordingly. Details of changes made are as follows:**





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- Expert suggested that the Indirect Tax Laws I (ATG – 322) should be replaced by Theoretical Framework of Goods and Service Tax and Indirect Tax Laws II (ATG -422) should be replaced by Practical Applications of Goods and Service Tax.
  - Experts further suggested that in B.Com (Hons) ATG 516 Central Excise and Customs Act has to be replaced by Goods and Service Tax and ATG 616 Indirect Tax have to be replaced by Application of Goods and Service Tax.
  - Syllabus of **UG Programme B.Com. (Hons) Proficiency in Chartered Accounting** was considered and upgraded as per the ICAI recommendations.
  - The syllabus of **UG Programme B.Com. (Hons) Proficiency in Company Secretaryship** was upgraded and approved as per the ICSI recommendations.
  - The syllabus of **UG Programme B.Com. (Hons) Applied Accounting and Finance** was upgraded and approved as per ACCA recommendations.
  - The syllabus of **Carrier Oriented and Skill Development Programme in Tax Planning and Tax Procedures for Certificate, Diploma and Advanced Diploma** was considered and approved with the expert suggestions regarding Indirect Tax Laws I (TPT – 232) to be replaced by Indirect Taxes I and Indirect Tax Laws II (TPT – 331) to be replaced by Indirect Taxes II.
  - The syllabus of **PG Diploma in Professional Accounting in Accounting and Taxation** were considered and approved with the expert suggestions that Indirect Tax Laws (PPA – 124) to be replaced by Goods and Service Tax .
11. The syllabi of following programmes with focus on entrepreneurship and skill development for the academic session 2018-19 were considered and approved. (Enclosed as Annexure –I)
12. The approved syllabi of academic session 2018-19 will also be applicable for the students of **UG Programme B.Com. (Hons) Proficiency in Chartered Accounting, B.Com. (Hons) Proficiency in Company Secretaryship and B.Com. (Hons) Applied Accounting and Finance of the Academic Years 2015-16 under the IIS University (Semester V and VI) and 2016-17 (Semester III to Semester VI) as per the recommendations of ICAI, ICSI, ACCA and CIMA.**





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13. The Examiner's report for the semester II, IV and VI Examination April 2017 and Semester I, III and V Examination November 2017 were considered and approved.

14. The BOS **Co-opted Dr. Monty Kanodia and Ms. Mitali Gupta** as member of the Examiners Selection Committee for the session 2018-19.

The meeting concluded with a Vote of Thanks by the Convener.

**Dr. Raakhi Gupta**  
Registrar

**Prof. M.K. Sharma**  
Dean, Faculty of Commerce  
& Management

**Dr. R K Tailor**  
Convener



Annexure -I

Web : [www.iisuniv.ac.in](http://www.iisuniv.ac.in) [www.icfa.org](http://www.icfa.org)  
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## Annexure -I

Paper Code	Paper Title
ABF 501	Goods and Service Tax
ATG 516	Goods and Service Tax
ATG 616	Applications of goods and service tax
AAF 515	Goods and Service Tax
BCS 414	Goods and Service Tax
ATG 322	Theoretical framework and goods and service tax
ATG 422	Practical approach to goods and service tax



Web : [www.iisuniv.ac.in](http://www.iisuniv.ac.in) [www.icfia.org](http://www.icfia.org)  
Email : [icg@iisuniv.ac.in](mailto:icg@iisuniv.ac.in)

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**Minutes for the Thirteenth meeting of the BOS in Accounting & Taxation held  
on 7.02.2019 at 11.00 a.m. in IIS (deemed to be) University, Jaipur**

**The following members were present:**

<b>S. No.</b>	<b>Name</b>	<b>Designation</b>
1.	Prof. M.K. Sharma Dean, Faculty of Commerce & Management IIS (deemed to be University) Jaipur	Chairperson
2.	Prof. B. Ramesh Professor University of Goa, University Campus GOA- 403206	External Member (Academician)
3.	Prof. Jawahar Lal Retd. Professor, Delhi School of Economics University of Delhi Delhi	External Member (Academician)
4.	Dr. Mahima Rai Dept. HR & IB Associate Professor IIS (deemed to be University) Jaipur	Special Invitee
5.	Dr. Shweta Gupta Associate Professor IIS (deemed to be University) Jaipur	Member
6.	Dr. Ankita Chaturvedi Associate Professor IIS (deemed to be University) Jaipur	Member
7.	Dr. Rajesh Kumar Tailor Associate Professor IIS (deemed to be University) Jaipur	Member
8.	Dr. Mani Bhatia Associate Professor IIS (deemed to be University) Jaipur	Member
9.	Dr. Mitali Gupta Sr. Assistant Professor IIS (deemed to be University) Jaipur	Member
10.	C.A. Priya Jain Assistant Professor IIS (deemed to be University) Jaipur	Member



11.	C.S. Surabhi Ajmera Assistant Professor IIS (deemed to be University) Jaipur	Member
12.	Mr. Gaurav Bagra Assistant Professor IIS (deemed to be University) Jaipur	Member
13.	C.A. Nikhar Goyal Assistant Professor IIS (deemed to be University) Jaipur	Member
14.	Dr. Amit Kumar Sharma Assistant Professor IIS (deemed to be University) Jaipur	Member
15.	Ms. Vaishali Agarwal Assistant Professor IIS (deemed to be University) Jaipur	Member
16.	Dr. Vinay Nagpal Assistant Professor IIS (deemed to be University) Jaipur	Member
17.	C.A. Shruti Sharma Part Time Lecturer IIS (deemed to be University) Jaipur	Member
18.	Ms. Anusha Bardia Part Time Lecturer IIS (deemed to be University) Jaipur	Member
19.	Dr. Shruti Rawal Assistant Professor IIS (deemed to be University) Jaipur	Special Invitee
20.	Dr. Monty Kanodia Sr. Assistant Professor IIS (deemed to be University) Jaipur	Convener, BOS

The following members could not attend the meeting:

S. No.	Name	Designation
1.	C.A. Rajeev Sogani P.C. Modi & co. "Shree Dham" A-20, Yudhister Marg C-Scheme, Jaipur	External Member (Industry Expert)



2.	Ms. Asha Minhas	External Member (Alumnae)
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At the outset the Dean, Prof. M.K. Sharma welcomed all the members of the BOS.

The agenda items were taken up and after considerable deliberations, following decisions were taken:

- The Minutes of the last meeting of BOS held on 17- 2-2018 were considered and approved.
- The syllabus of **P.G. programme in Accounting and Taxation {Semester I – Semester IV (2019-20 to 2020-21)}** was considered and approved with following changes:

- The Syllabus of ATG 121, ATG 221, ATG 224, ATG 321, ATG 322, ATG 324, ATG 422 and ATG 424 were reviewed and some content according to latest updations in the paper concerned were added.
- The Syllabus of ATG 323 and ATG 423 have been completely revised as per the recommendations suggested by two external members Prof. B Ramesh and Prof. Jawahar Lal. The Nomenclature of these papers has also been changed. As per the suggestions, ATG 323 Operations Research and Quantitative Techniques has now been titled as **Operation Research for Decision Making** and ATG 423 Tax planning has now been titled as **Tax Planning and Management**.

- The content of ATG 421 was reviewed and new paper for PG students was framed. Now, ATG 421 Advanced Financial Accounting has been replaced by **Computerized Accounting**.

- The syllabus of ATG 125 and ATG 225 has been completely revised as per the recommendations. The nomenclature of these two papers has also been changed with the consent of members of Board of Studies. ATG 125: Practical- Case Studies has now been titled as **Business Research: Introduction to SPSS** and ATG 225: Practical-Seminar Presentation has now been titled as **Statistics for Business Decision**.

- New scheme of examination has been approved for ATG 125 and ATG 225.

Practical Exam	Attendance	Interaction	Total
20	5	5	30

- New scheme of examination has been approved for ATG 325/ATG 425 (the attendance component has been removed).

Synopsis/Dissertation	Viva-Voce	Interaction	Total
10	10	10	30

- The syllabus of U.G Pass course/ U.G Honours in Accounting and Taxation in B.Com {Semester I – Semester VI (2019-20 to 2021-22)} was considered and approved with following changes:

- The content of ATG 116 Financial Accounting was reviewed and external members recommended new paper Financial Analysis and Reporting. The syllabus of **Financial Analysis and Reporting** was framed and incorporated accordingly.
- The content of ATG 517 when reviewed by members of Board of Studies was found to have a limited scope hence new content added to the paper as suggested by external members and nomenclature of the paper has been changed from Personal Tax Planning to **Tax Planning**.



- Content of ATG 516 and ATG 616 were reviewed and shuffled considering the content and time constraint. This change shall be applicable to all students of B.Com. (Hons.) taking this exam henceforth.
  - New paper titled "Project planning and Management" was proposed as an elective for Semester VI students. The syllabus of the new paper was discussed and approved. Hence, the students in Semester VI would be provided with a choice in the electives out of the following:
    - ATG 617 (A): Audit Practices
    - ATG 617 (B): Project planning and Management
  - The Syllabus of ATG 111/COM 101 & ATG 611/COM 601 was reviewed by the members of the Board of Studies. Few amendments were incorporated.
  - Minor changes have been incorporated in syllabus of ATG 115 and ATG 215.
4. In **Curriculum of UG Programme B.Com. (Hons) Proficiency in Chartered Accounting** Semester I to Semester VI (2019-20 to 2021-22) syllabus was considered and upgraded as per the ICAI recommendations. Following are the major changes:
- The paper BCP 215 Audit and Assurance carrying 3 credits is now divided into two papers of 3 credits each i.e. BCP 215 Audit and Assurance I and BCP 315 Audit and Assurance II which was earlier a combined paper.
  - The paper BCP 316 Economics of Finance carrying 3 credits is now merged with BCP 313 Financial Management carrying 6 credits and now the combined paper is BCP 313 Financial management and Economics for Finance with 6 credits.
  - The syllabus of BCP 411 Financial Reporting carrying 6 credits has now been divided into two papers: BCP 511 Financial Reporting I (6 Credits) & BCP 611 Financial Reporting II (3credits).
  - The paper BCP 412 Corporate Law carrying 3 credits has now been divided in 2 papers of 3 credits each and content of Securities Law has been added and now the combined paper BCP 412 is Corporate and Securities Laws I and BCP 512 is Corporate and Securities laws II which was earlier a combined paper.
  - BCP 515 Applied English has been merged with BCP 116.
  - The paper BCP 615 Entrepreneurship is removed with the consent of members of board of studies .
5. The syllabus of **UG Programme B.Com. (Hons) Proficiency in Company Secretaryship** Semester I to Semester VI (2019-20 to 2021-22) was upgraded and approved as per the ICSI recommendations. Following are the major changes:



- The paper BCS 211 Company Law carrying 3 credits has now been divided into two papers of three credits each i.e. BCS 211 Company Law I and BCS 311 Company law II which was earlier a combined paper.
  - The paper BCS 215 Securities and Capital Market I carrying 3 credits and BCS 315 Securities and Capital market II carrying 3 credits are combined as one paper i.e. BCS 218 Securities Laws and Capital Market with 3 credits.
  - The paper BCS 218 Setting up of Business and Closure carrying 3 credits has now been divided into two papers of 3 credits each i.e. BCS 215 Setting Up of Business and Closure I and BCS 315 Setting Up of business and Closure II.
  - The paper BCS 416 Corporate Funding carrying 3 credits and BCS 417 Listings in Stock Exchanges carrying 3 credits are now merged into BCS 415 Corporate Funding and Listing in Stock Exchange with 6 credits.
  - The title of BCS 513 has been changed from Corporate Case Studies to Multi Disciplinary Case Studies I and the title of BCS 613 is changed from Multi Disciplinary Case Studies to Multi Disciplinary Case Studies II.
6. The syllabus of **UG Programme B.Com. (Hons) Applied Accounting and Finance** Semester I to Semester VI (2018-19 to 2020-21) was upgraded and approved as per ACCA recommendations. Following are the changes:
- Few new topics incorporated in AAF 111 as per ACCA.
  - The content of AAF 516 when reviewed by external members was found to have a limited scope hence new content added to the paper as suggested by external members and nomenclature of the paper has been changed from Personal Tax Planning to Tax Planning.
  - The syllabus of AAF 117 Applied English was reviewed and with the consent of members, necessary changes incorporated.
7. The syllabus of B.Com (H) in International Accounting and Finance was proposed and approved.
8. The syllabus of **Carrier Oriented and Skill Development Programme in Tax Procedure and Tax Planning** for Certificate, Diploma and Advanced Diploma (2019-20 to 2021-22) was considered and approved.



9. The syllabus of **Carrier Oriented and Skill Development** Programme in Functional Accountancy for Certificate, Diploma and Advanced Diploma (2019-20 to 2021-22) was considered and approved by the members.
10. The syllabus of **PG Diploma in Professional Accounting** in Accounting and Taxation {Semester I- Semester II (2019-20)} were considered and approved.
11. The Syllabus of **PG programme M.Com (Accounting and Taxation), UG programme B.Com. (Pass), B.Com. (Hons.) in Accounting and Taxation, B.Com. (Hons) Proficiency in Chartered Accounting, B.Com. (Hons) Proficiency in Company Secretaryship, B.Com. (Hons) Applied Accounting and Finance (2017-18 to 2019-20), COSD in Tax Planning and Tax Procedures, Functional Accountancy and PG Diploma in Professional Accounting** were reviewed and approved.
  - Syllabus of **UG Programme B.Com. (Hons) Proficiency in Chartered Accounting** was considered and upgraded as per the ICAI recommendations.
  - The syllabus of **UG Programme B.Com. (Hons) Proficiency in Company Secretaryship** was upgraded and approved as per the ICSI recommendations.
  - The syllabus of **UG Programme B.Com. (Hons) Applied Accounting and Finance** was upgraded and approved as per ACCA recommendations.
  - The syllabus of **Carrier Oriented and Skill Development Programme in Tax Planning and Tax Procedures** for Certificate, Diploma and Advanced Diploma was considered and approved.
  - The syllabus of **PG Diploma in Professional Accounting** in Accounting and Taxation were considered and approved.
12. The approved syllabi of academic session 2019-20 will also be applicable for the students of **UG Programme B.Com. (Hons) Proficiency in Chartered Accounting and B.Com. (Hons) Proficiency in Company Secretaryship** and of the **Academic Years 2017-18 under the IIS (deemed to be) University (Semester V and VI) and 2018-19 (Semester III to Semester VI) as per the recommendations of ICAI and ICSI.**
13. The Examiner's report for the semester II, IV and VI Examination April 2018 and Semester I, III and V Examination November 2018 were considered and approved.

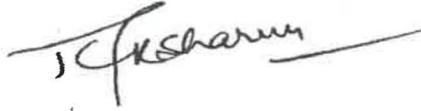


14. The BOS **Co-opted Dr. Mani Bhatia and CA Priya Jain** as member of the Examiners Selection Committee for the session 2019-20.

The meeting concluded with a Vote of Thanks by the Convener.



**Dr. Raakhi Gupta**  
Registrar



**Prof. M.K. Sharma**  
Dean, Faculty of Commerce &  
Management



**Dr. Monty Kanodia**  
Convener

