

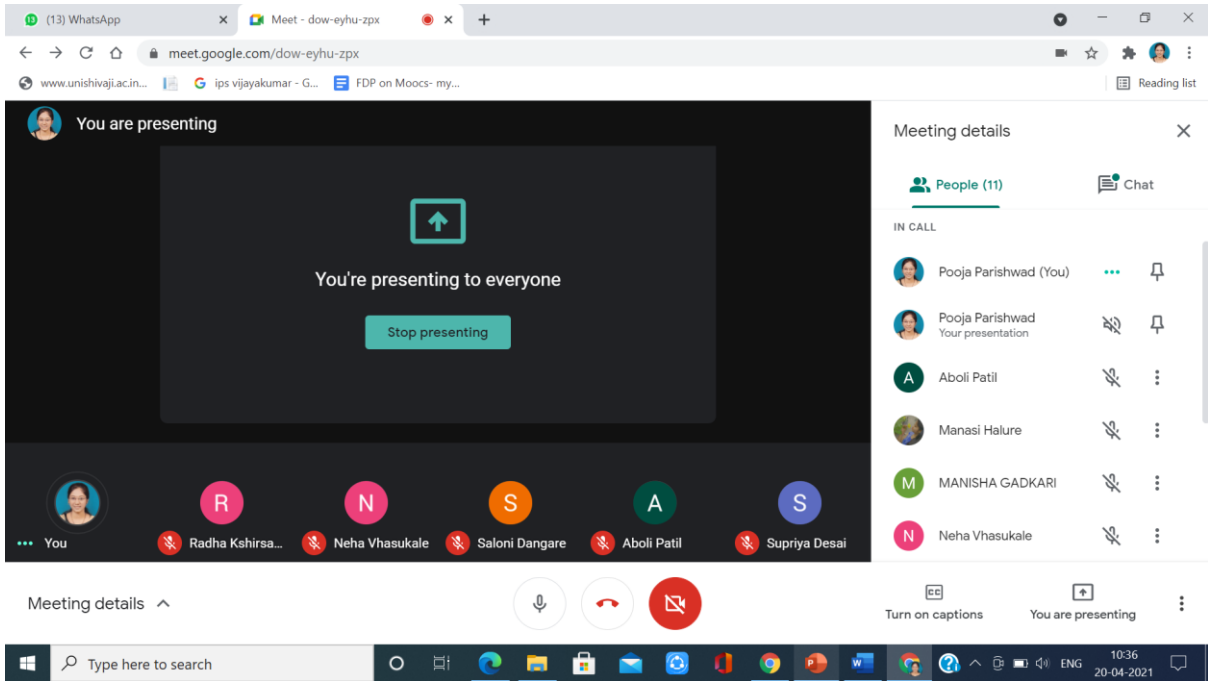
17/4/2021- Bcom-III Taxation-

The screenshot shows a Google Meet interface during a presentation. The main window displays a slide with the text "You're presenting to everyone" and a "Stop presenting" button. The top bar indicates the presenter is "You" and the meeting time is 9:11 AM. A grid of participant avatars is visible on the right, including "You", "Sayali Chothe and 8 more", "Rasika Kalantre", "Ashvita Ingale", "r", "R", "a", "rutuja palekar", "Rahul", "anuradha lohar", "sanket wangikar", "Theertha Prabhakar", and "Rani Patil". The bottom bar shows meeting controls like "Turn on captions" and "You are presenting". The Windows taskbar at the bottom shows the search bar and system tray with the date 17-04-2021 and time 09:11.

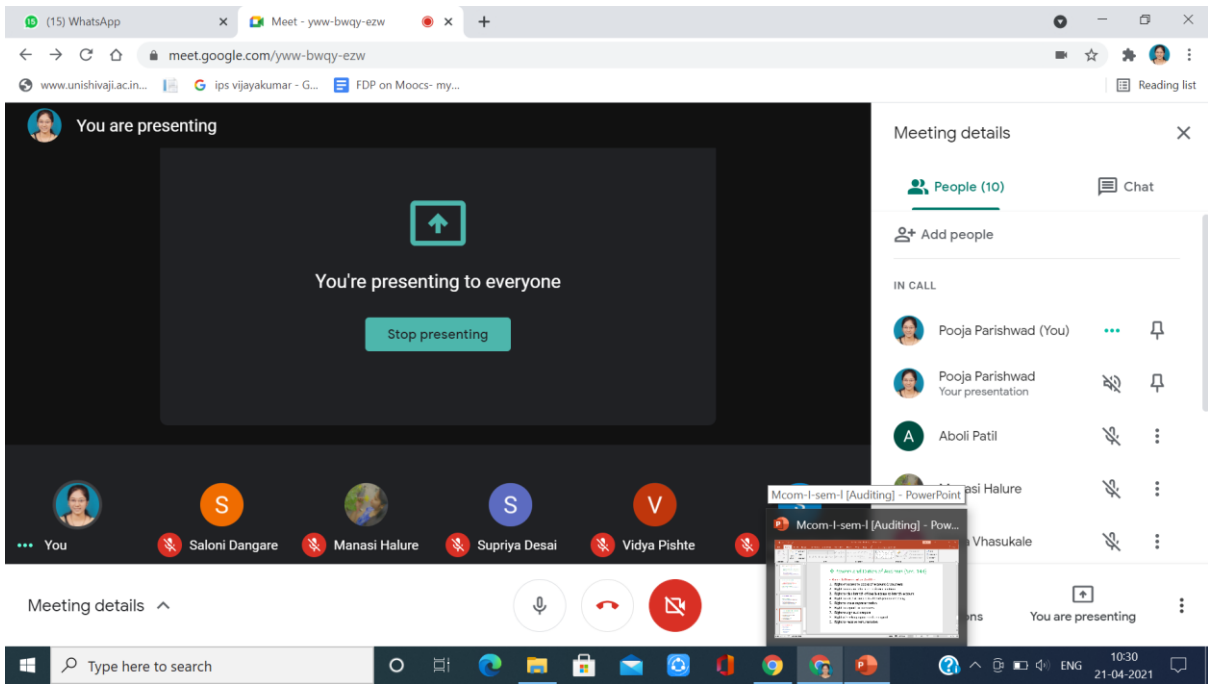
19/4/2021 Mcom-I Advanced Accountancy-II (Audit)-

The screenshot shows a Google Meet interface during a presentation. The main window displays a slide with the text "You're presenting to everyone" and a "Stop presenting" button. The top bar indicates the presenter is "You" and the meeting time is 10:55. A grid of participant avatars is visible at the bottom, including "You", "Manasi Halure", "Aboli Patil", "1DC1", "Kunal Hajare", and "Vidya Pishte". The right sidebar shows "Meeting details" with options for "People (10)" and "Chat". The bottom bar shows meeting controls like "Turn on captions" and "You are presenting". The Windows taskbar at the bottom shows the search bar and system tray with the date 19-04-2021 and time 10:55.

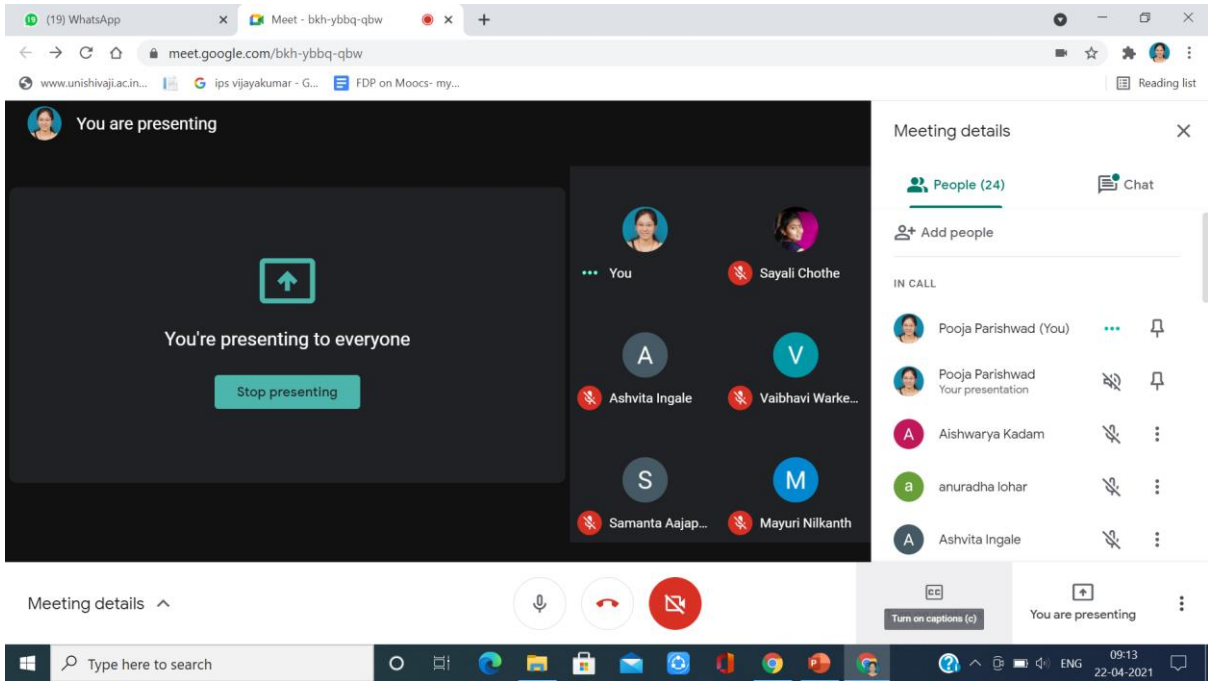
20/4/21 Mcom-I-sem-I-Auditing



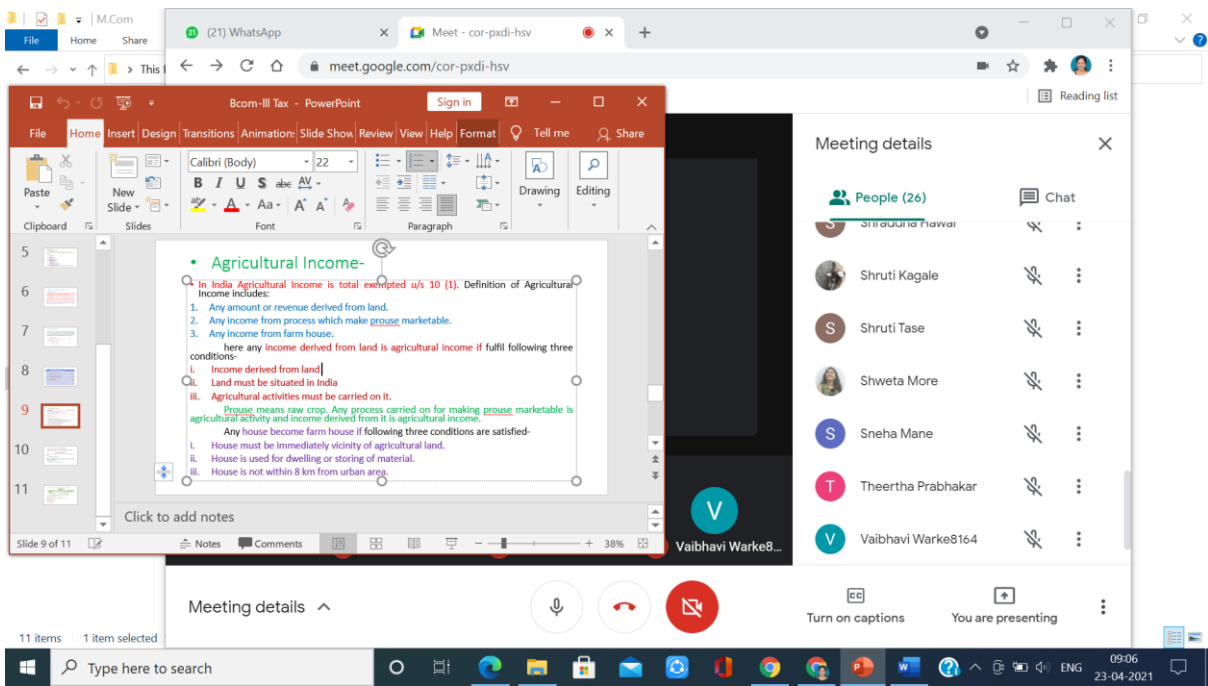
21/4/2021 Mcom-I sem-I-Auditing



22/4/2021 Bcom-III (B) Txation



23/4/2021 Bcom-III Taxation-



23/4/2021 Mcom-I-Auditing

The screenshot shows a Google Meet window with a presentation slide. The slide content is as follows:

(15) If any auditor, cost with the provisions one lakh rupees bu

3.2.7.7 Auditor not t

An auditor appoin other services as are ap the case may be, but wh

- (a) accounting and bo
- (b) internal audit;
- (c) design and implem
- (d) actuarial services;
- (e) investment adviso
- (f) investment bankin
- (g) rendering of outso
- (h) management serv
- (i) any other kind of s

For the purposes o rendering of services b

- (i) in case of auditor b or associated with individual has sign

The meeting interface shows 'You are presenting' and 'You're presenting to everyone' with a 'Stop presenting' button. The meeting details panel on the right shows 10 people in the call, including Pooja Parishwad (You), Aboli Patil, Kunal Hajare, and Manasi Halure.

24/4/2021-Bcom-III Taxation-

The screenshot shows a presentation slide titled 'NOTES' with the following content:

On the basis of residence, all the assesses are classified into two classes :

- (a) Resident of India (ROI).
- (b) Non-resident of India (NRI).

The first category i.e. resident in India (for individuals and HUFs) is further classified into two types:

- i. Resident and Ordinary Resident or
- ii. Resident and not Ordinary Resident.

1.9 Rules for Determining Residential Status

There are separate rules for determining the residential status of different kinds of assessee. The different kinds of assessee are individual, Hindu undivided families, firms, association of persons, companies, local authorities and artificial juridical persons.

(A) Residential Status of an Individual (Section 6) :

Resident of India? u/s 6 (1) an individual is said to be resident of India in any previous year, if he satisfies at least one of the following basic conditions :

- a) He is in India in the previous year for a period of 182 days or more or
- b) He is in India for a period of 60 days or more during the previous year and 165 days or more during the 4 years immediately preceding the previous year.

Exceptions: The aforesaid rule of resident is subject to the following exceptions, by virtue of explanation.

- a) to Section 6 (1) the period of 60 days refer to in
- b) above has been extended to 182 days in following cases :

1. An Indian citizen, who leaves India during the previous year for the purpose of employment, outside India or an Indian citizen who leaves India during the previous year as a member of the crew of an Indian ship.

The notes also include a box that says 'CHECK YOUR PROGRESS' and 'Describe conditions for Residential Status of Individual?'. Handwritten notes at the bottom of the slide say 'Py. 2019-'. The meeting chat window on the right shows a list of participants: Ashvita Ingale, Rani Patil, Pradnya Magdum, and Shruti Tase, all with 'Yes' responses.

24/4/2021-Mcom-I Auditing

different or absurd results or sometime becomes dead.

3.2.9.2 Audit of Computerised Accounting

- Audit Approach** - The computerisation of accounting does not give any relaxation from the duties and responsibilities of the auditor. The auditor has to exercise his skill, competence and knowledge to ensure that the picture presented through output of the computer accounting does not show any distorted version of the transactions and events of the entity and is true and fair representation of the financial results of the period under audit.
- Primary work** - Auditor should evaluate the computerised accounting system and internal control system very carefully and check that whether the system -
 - ensures correct and complete inputs, processing and output.
 - provides for timely detection of errors and frauds and data security.
 - prevents unauthorised changes to programme, data, reports, etc.
- Audit Procedure** - The auditor would need to readjust his audit procedures, approach and technical capabilities so as to be able to form an opinion on the accounts processed through computerisation. Auditing may be carried out by *auditing around the computers or auditing through the computers.*
 - Auditing around the computers**
When the auditor follows a substantive audit procedure, it is called as auditing around the computers. It involves arriving at conclusion through examining the internal control system and input and output for application system. Auditor gives opinion about the quality of the processing carried out on the basis of the input and output of the application system. In this method, application system processing is not

Meeting details

People (8)

Add people

IN CALL

- Pooja Parishwad (You)
- Pooja Parishwad Your presentation
- Aboli Patil
- Manasi Halure
- MANISHA GADKARI

Turn on captions You are presenting

26/4/2021-Bcom-II-B-FE

meet.google.com/xcm-aqut-gta

www.unishivajiac.in... ips vijayakumar - G... FDP on Moocs - my...

You are presenting

You're presenting to everyone

Stop presenting

Meeting details

People (39)

Add people

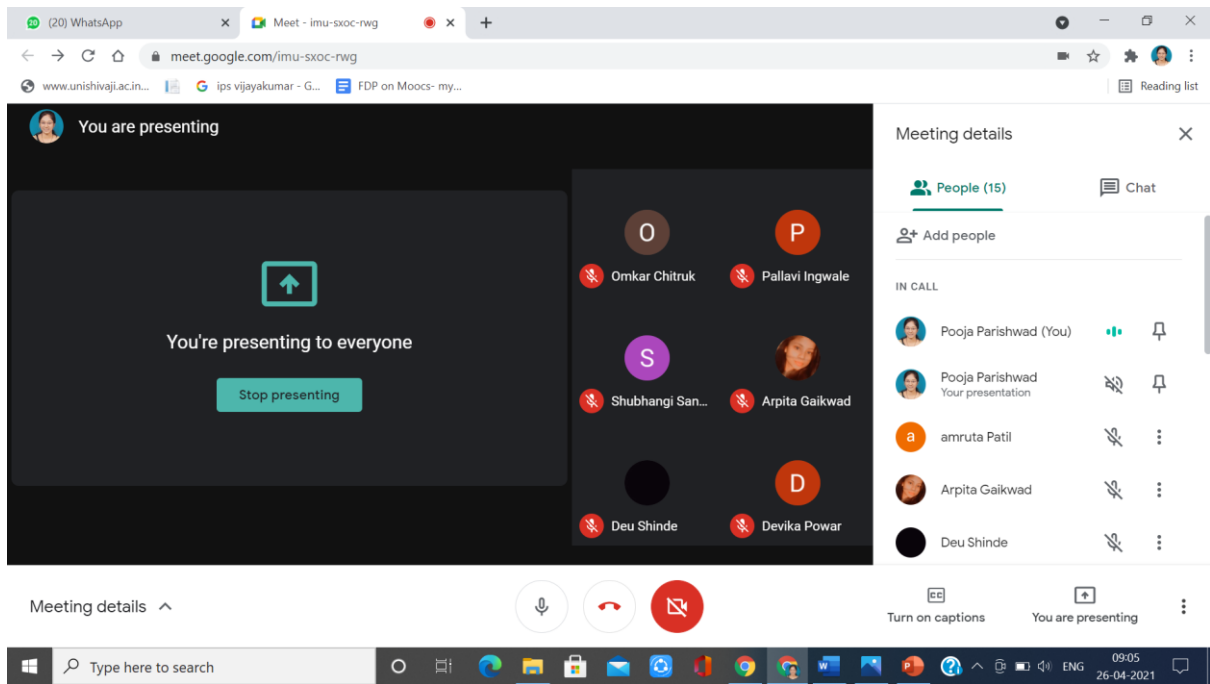
IN CALL

- Pooja Parishwad (You)
- Pooja Parishwad Your presentation
- Aditi Patil
- Aishwarya Satardekar
- Akanksha Dhere

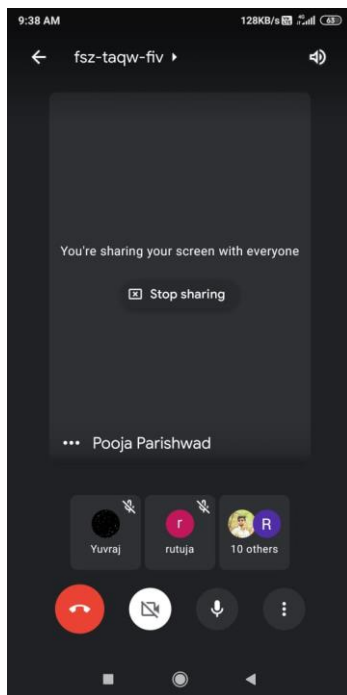
Turn on captions You are presenting

Arpita Lohar Rishikesh Bijw... Akanksha Dhere Sakshi Patil Ojaswini Ghor... deepanshi che...

26/4/2021-Bcom-II-A-FE



26/4/2021-Bcom-III-A-BRF



27/4/2021-Bcom-III-A-BRF

The screenshot shows a Zoom meeting in progress. The main window displays a PowerPoint slide titled "भारतीय रोखे आणि विनियम मंडळ अधिनियम कायदा, १९९२- (Securities & Exchange Board of India Act, 1992)". The slide content includes:

- कायदाचाशी निमित्ती-
 - सेबीची स्थापना: १२ एप्रिल १९८८
 - सेबी कायदा: भारतीय रोखे आणि विनियम मंडळ अधिनियम कायदा, १९९२
 - ३० जानेवारी, १९९२: भारतीय रोखे विनियम मंडळ (सेबी) यास कायदेशीर अस्तित्त्व
 - २०१४: रोखे कायदा (सुधारित) अधिनियम, २०१४
- सेबी स्थापनेचा मुख्य उद्देश-
 - देवीमध्ये गुंतवणूक करणाऱ्यांच्या हितसंबंधांचे संरक्षण करणे
 - देवी मार्केटमध्ये विस्तारस पोसाइन देणे आणि नियमितपणा आणणे

The meeting details sidebar on the right shows 16 people in the meeting, including Pooja Parishwad (You), Pooja Parishwad (Your presentation), Bhayy Naikawde, Komal Sutar, and mangesh jadhav. The system tray at the bottom shows the date as 27-04-2021 and time as 09:29.

27/4/2021- Mcom-I-Auditing

The screenshot shows a Zoom meeting in progress. The main window displays a PDF document titled "iv_Acc_P_II_Auditing-distance.PDF". The document content includes:

is obligatory upon members of Institute to adhere to these whenever an audit is carried out.

4.2 Presentation of Subject Matter

4.2.1 AAS 2 : Objectives and Scope of Audit of Financial Statements

This Standard describes the overall objective and scope of the audit of general-purpose financial statements of an enterprise by an independent auditor. The Standard deals with the following important aspects of an audit:

- Objective of an Audit: **expression of opinion, the concept of true and fair view**
- Responsibility for Financial Statements: **responsibility of the management vis-a-vis auditor**
- Scope of Audit: **factors determining scope, reliability and sufficiency of audit evidence, disclosure aspects, undiscovered material misstatements etc.**

The objective of an audit of financial statements, prepared within a framework of recognised accounting policies and practices and relevant statutory requirements, if any, is to enable an auditor to express an opinion on such financial statements. The auditor's opinion helps determination of the true and fair view of the financial position and operating results of an enterprise. The user, however, should not assume that the auditor's opinion is an assurance as to the future viability of the enterprise or the efficiency or effectiveness with which management has conducted the affairs of the enterprise. **Auditor should review and assess the conclusions drawn from the audit evidence.**

The main objective of the auditing is to find **reliability of financial position and**

The meeting details sidebar on the right shows 10 people in the meeting. The system tray at the bottom shows the date as 27-04-2021 and time as 10:19.

28/4/2021 Bcom-II (B)-FE

Bcom-III-sem-IV-FE - PowerPoint

Types of Women Entrepreneurs-

1. Chance Entrepreneurs
2. Natural Entrepreneurs
3. Created Entrepreneurs
4. Forced Entrepreneurs
5. Benami Entrepreneurs

Meeting details

People (50)

Add people

IN CALL

- Pooja Parishwad (You)
- Pooja Parishwad (Your presentation)
- Aditi Patil
- Aditya Kharat
- Aishwarya Satardekar

08:20
28-04-2021

28/4/2021 Bcom-III-BRF

Bcom-III-sem-VI-BRF - PowerPoint

सेबीची कार्ये (Functions of SEBI)-

- सेबी बाजार व अन्य प्रतिष्ठित बाजारातील व्यावसायिक नियमन, नियंत्रण करून त्यांच्यावर देखरेख ठेवणे.
- सेबी बाजारातील मध्यस्थ्याची नोंदणी करून त्यांच्या व्यवसायाचे नियमन व नियंत्रण करणे.
- सेबी बाजारातील फसवणुकीच्या तसेच गैर व्यवहारांमधून नियंत्रण ठेवणे.
- कंपन्यांच्या वित्तीय निवृत्त्या व मर्यादा प्रमाणानुसार भाग हस्तांतर करून कंपनीच्या ताब्यात घेण्याच्या व्यवहारांचे नियंत्रण व नियमन करणे.
- गुंतवणूकदार, मध्यवर्ती इ. सारखे शिक्षण व प्रशिक्षणाच्या सेबी सुविधा निर्माण करणे.
- सेबी बाजारसंबंधी संशोधन करणे हाती घेणे.
- गुंतवणूकदार हितसंबंधी संशोधन विषयक कार्ये
- सेबी बाजार विकासविषयक कार्ये
- सेबी बाजार नियमन विषयक कार्ये

Meeting details

People (16)

Add people

IN CALL

- Pooja Parishwad (You)
- Pooja Parishwad (Your presentation)
- Ankita Kumbhar
- bharati alkunte
- Komal Sutar

08:50
28-04-2021

29/4/2021-Bcom-III (B)-Taxation

The screenshot shows a Windows desktop with a PDF document open in a browser window. The document is titled "DIRECT TAXES (19)" and contains the following text:

1. An Indian citizen, who leaves India during the previous year for the purpose of employment, outside India or an Indian citizen who leaves India during the previous year as a member of the crew of an Indian ship.
2. Indian citizen or a person of Indian origin. A person is deemed to be of Indian origin, if he or either of his parents or any of his grandparents was born in undivided India.

Resident and Ordinary Resident: Under Section 6 (6), a resident individual is treated as resident and ordinarily resident in India, if he satisfies the following two additional conditions:

- a) He has been resident in India at least 2 out of 10 previous year immediately preceding the relevant previous year and
- b) He has been in India for a period of 730 days or more during 7 years immediately preceding the relevant previous year.

In brief, it can be said that, an individual becomes resident and ordinarily resident in India if he satisfies at least one of the basic conditions and the two additional conditions given above.

Resident but not Ordinary Resident: An individual who satisfies at least one of the basic conditions but does not satisfy the two additional conditions (given above) is treated as a resident but not ordinarily resident of India.

Below the document, a Zoom meeting interface is visible. The meeting details panel shows 22 people in the meeting. The participants listed are:

- Pooja Parishwad (You)
- Pooja Parishwad (Your presentation)
- Aishwarya Kadam
- ANISA mulla
- anuradha lohar

The Windows taskbar at the bottom shows the date and time as 08:53 on 29-04-2021.

29/04/2021-Bcom-II (A)-FE

The screenshot shows a Google Meet interface during a meeting. The meeting details panel on the right shows 13 people in the meeting. The participants listed are:

- Ketaki Mule
- Omkar Chitruk
- Pallavi Ingwale
- Pravin Gatade
- Rushikesh Powar
- SANYOGEEETA SHINDE
- Shubhangi Sankpal

The main meeting area shows a grid of participants with their initials and names:

- Rushikesh Powar (R)
- Shubhangi Sankpal (S)
- Vaishnavi Ghatage (V)
- Ketaki Mule (K)
- harshali ware
- Swara Pawar (S)
- Pravin Gatade (P)
- Omkar Chitruk (O)
- Aniket Shelke

The Windows taskbar at the bottom shows the date and time as 09:47 on 29-04-2021.

30/4/2021- Bcom-III (B)-taxtion

1.10 Resident & Tax Liability

Following chart highlights the provision of tax incidence in brief.

Income	Whether tax incidence arises or not		
	Resident or Resident and ordinarily resident	Resident not ordinarily resident	Non resident
1. Income received or deemed to be received in India whether accrued in India or outside India e.g. profits from business in Iran received in India.	Yes	Yes	Yes
2. Income accruing or arising or deemed to accrue or arise in India whether received in India or outside India	Yes	Yes	Yes
3. Income received and accrued or arising outside India from a business controlled in or from a profession set up in India	Yes	Yes	No
4. Income received and accrued or arise outside India from a business controlled from outside India or a profession set up outside India	Yes	No	No

NOTES

Basic Concepts

Meeting details

People (25) Chat

Good morning

Ashvita Ingale 8:47 AM
Goodmorning

anuradha lohar 8:47 AM
Good morning mam

Abhilekha Samudre 8:48 AM
Good Morning

Sayali Chothe 8:48 AM
Very good morning

Send a message to everyone

Turn on captions You are presenting

meet.google.com is sharing a window. Stop sharing Hide

Type here to search

08:49 30-04-2021

(24) WhatsApp Meet - nfb-gcff-jbs

meet.google.com/nfb-gcff-jbs

QP-Mcom-I-sem-I-Audit-2021 [Compatibility Mode] - Excel

Auditor presents ----- opinion on unavailability of important information or evidences.

In respect of true and fair view, financial statements should not be ----- means overstatement or understatement.

The report of investigation is sent to -----

----- is an examination of accounts and an inquiry into the state of affairs for some special purposes.

Investigation is ----- operation.

The Institute of Cost and Works Accountants defined as, 'The verification of cost accounts and a check on the adherence to the cost account

Financial audit is used all types of organizations whereas Cost audit is used mostly in -----organizations.

----- can appoint as Cost auditor.

Tax audit is applicable if aggregate turnover of the business is more than -----.

Tax audit is applicable if aggregate receipt of profession is more than -----.

Meeting details

Vidya Pishte Manthan Shewale sanyogita shivangekar

Turn on captions Present now

Type here to search

16:27 02-05-2021

3/5/2021- Bcom-II-B-FE

Characteristics/Qualities of Women Entrepreneur:-

- Management and control
- Employment to women
- Risk-taking
- Good organizer
- Self confidence
- Decision maker
- Visionary
- Hard worker
- Achievement oriented
- Optimistic
- Technically competent
- Bold and brave
- Mentally sound
- Leadership

Meeting details: People (36), Chat, Add people, IN CALL: Pooja Parishwad (You), Pooja Parishwad (Your presentation), Aditi Patil, Aditya Shah, Aishwarya Satardekar.

3/5/2021-Bcom-II-A-FE

महिला उद्योजकाची वैशिष्ट्ये:-

- पुरुषाचा आधार
- व्यावसायिक पार्श्वभूमी
- पहिल्या पिढीतील उद्योजक
- कौटुंबिक घटकांचा प्रभाव
- मिन्न औद्योगिक परंपरा
- सबलतीद्वारे विकास
- कार्यक्षमतेची कसोटी
- लघुउद्योग क्षेत्रात अधिक विकास
- महिला व्यक्तिमत्त्वाचा प्रभाव
- नैसर्गिक मर्यादा

Meeting details: People (11), Chat, Add people, IN CALL: Pooja Parishwad (You), Pooja Parishwad (Your presentation), Ashutosh Koli, Ketaki Mule, Rushikesh Powar.

4/5/2021-Bcom-III (A)-BRF

रोखे आणि विनिमय मंडळाची स्थापना -

- भारत सरकारने रोखीची स्थापना ३० जानेवारी, १९३२ रोजी केली.
- कायदेशीर अस्तित्त्व - फिरान अस्तित्त्व, आणि व्यावसायिक सत्य तसेच स्वतःची मुद्रा.
- रोखीचे प्रमुख कार्यालय मुंबई येथे आहे.
- भारतीय कंपनी कायद्यानुसार रोखीची स्वतंत्र कंपनी म्हणून नोंदणी करण्यात आली.
- रोखे अधिनियम, १९३२ चे अंमलबजावणी सारखा हे रोखीची स्थापना व नियुक्ती करते.
- रोखी हे कराम स्वतःची कार्या इकडे असलेले संयुक्त मंडळ म्हणजेच विनिमयाचे कार्यसल्लागी अधिकार असलेले मंडळ.
- जगात पहिला स्वायत्त मिळकत नियंत्रिणाचा, भारतीय इकडे व्यावसायिक देण्याचा पहिला तिची नियंत्रित संस्था, भार सरकारचा किडू दान साठवणाऱ्या संस्थांमध्ये अधिकार असलेले मंडळ.
- रोखी मंडळातील सभासद:
 १. अ.न.व.व.
 २. तीन अधिकारी केंद्र सरकारचा अर्थ आणि कायद्याचा व्यावसायीक सल्लागार मंडळातील
 ३. एक अधिकारी किडू देणेतील
 ४. इतर पाच सभासद ज्यातील तीन सभासद चुनीतून करावे लागतात

Meeting details: People (11), Chat, Add people, IN CALL: Pooja Parishwad (You), Pooja Parishwad, bharati alkunte, Komal Sutar, Rahei Sorate. Turn on captions, You are presenting.

5/5/2021-Bcom-II-B-FE

Characteristics/Qualities of Women Entrepreneur:-

- Management and control
- Employment to women
- Risk-taking
- Good organizer
- Self confidence
- Decision maker
- Visionary
- Hard worker
- Achievement oriented
- Optimistic
- Technically competent
- Bold and brave
- Mentally sound
- Leadership

Meeting details: People (32), Chat, Bharati Ghadage 8:19 AM Yes mam, Sonali Kusale 8:19 AM Yes mam ghya, Arpita Lohar 8:19 AM Yes mam ghya, Sonali Kusale 8:19 AM Topic ntr discuss karu Visionary. Turn on captions (c), You are presenting.

6/5/2021 Bcom-III (B) Taxation

Problems faced by women entrepreneurs:-

- Problem of finance
- Scarcity of raw materials
- Stiff competition
- Limited mobility
- Family ties
- Lack of education
- Male dominated society
- Low risk bearing ability

Meeting details

People (33) Chat

Neha Powar 10:03 AM
Good morning mam

You 10:03 AM
Very good morning everyone

Send a message to everyone

Meeting details Meeting controls Turn on captions You are presenting

Type here to search 10:21 06-05-2021

7/5/2021 Bcom-II (A)-FE

महिला उद्योजकांची भूमिका-

1. संधी शोध
2. नवनिर्मिती
3. अनिश्चिततेची जोखीम
4. निर्णय घेणे
5. कुशल संघटन
6. कार्यक्षम व्यवस्थापन
7. प्रगत तंत्रज्ञान
8. परिणामकारक नियंत्रण

Meeting details

(12) Add people

IN CALL

- Pooja Parishwad (You)
- Pooja Parishwad Your presentation
- Akanksha Dhere
- Amish Mohite
- Omkar Chitruk

Meeting details Meeting controls Turn on captions You are presenting

Type here to search 08:15 07-05-2021

7/5/2021 Bcom-III (B)-Taxation

