

COURSE SCHEME

B. Com. (Taxation) 2024-2028

Choice Based Credit System

SEM 1							Evaluation Scheme			
NSQF/National Credit Framework (NCrF) Credit levels	Code	Subject	L	T	P	Credits	CIA	End Term	Total	
LEVEL 4.5	Discipline Specific Courses/ Major Courses-Compulsory									
	32ACC101	Managerial Economics	4	0	0	4	30	70	100	
	32ACC102	Financial Accounting-I	4	0	0	4	30	70	100	
	Minor Courses-Compulsory									
	32ACC103	Public Finance & Taxation	4	0	0	4	30	70	100	
	Multidisciplinary Courses									
	32AMDC101	Environmental Management	3	0	0	3	30	70	100	
	Ability Enhancement Course- Compulsory									
	32AAEC101	Functional English	2	0	0	2	30	70	100	
	Skill Enhancement Course- Compulsory									
	32ASEC102	Word & Presentation Tools	2	0	1	3	30	70	100	
	Common Value-Added Courses									
	32AVAC101	Character Building & Holistic Development of Personality-I (Mental &	2	0	0	2	50	50	100	
							22			
	SEM 2							Evaluation Scheme		
								CIA	End Term	Total
	Discipline Specific Courses/ Major Courses-Compulsory									
	32ACC104	Financial Accounting -II	4	0	0	4	30	70	100	
	32ACC105	Corporate Law	4	0	0	4	30	70	100	
	Minor Courses-Compulsory									
	32ACC106	Quantitative techniques for Business	4	0	0	4	30	70	100	
	32ACC107	Income Tax: Law and Practice-I	4	0	0	4	30	70	100	
	Multidisciplinary Courses									
	32AMDC102	Non-Commerce/Non-Management Course through Moocs	3	0	0	3				
	Ability Enhancement Course- Compulsory									
32AAEC102	Communication Skills	2	0	0	2	30	70	100		
Skill Enhancement Course- Compulsory										
32ASEC103	Data Analysis using Spreadsheet	2	0	1	3	30	70	100		
Common Value-Added Courses										
32AVAC102	Character Building & Holistic Development of Personality- II (Physical Fitness/Yoga/NSS)	2	0	0	2	50	50	100		
Vocational Courses (Summer): Only for students who wish to exit after the First Year										
32AVOC101	Accounting Using Software	2	0	2	4	50	50	100		
Total without Vocational Course						26				
Total with Vocational Course						30				
SEM 3							Evaluation Scheme			
							CIA	End Term	Total	
Discipline Specific Courses/ Major Courses-Compulsory										
32ACC201	Corporate Accounting-I	4	0	0	4	30	70	100		

32ACC202	Legal Aspects of Business	4	0	0	4	30	70	100
Minor Courses-Compulsory								
32ACC203	Business Mathematics	4	0	0	4	30	70	100
32ACC204	Income Tax: Law and Practice-II	4	0	0	4	30	70	100
Ability Enhancement Course- Compulsory								
32AAEC201	Professional Skills	2	0	0	2			
Common Value-Added Courses								
32AVAC201	Character Building & Holistic Development of Personality (Universal	2	0	0	2	50	50	100
32AVAC202	Indian Knowledge System (MOOC's)	2	0	0	2			
					22			

LEVEL 5

SEM 4						Evaluation Scheme		
						CIA	End Term	Total
Discipline Specific Courses/ Major Courses-Compulsory								
32ACC205	Financial Management	4	0	0	4	30	70	100
32ACC207	Corporate Accounting -II	4	0	0	4	30	70	100
Minor Courses								
32ACC206	Banking Operations	4	0	0	4	30	70	100
32ACC208	GST & Other Indirect Taxes	4	0	0	4	30	70	100
Multidisciplinary Courses								
32AMDC201	Entrepreneurship Management	3	0	0	3	30	70	100
Skill Enhancement Course- Compulsory								
32ASEC201	Introduction to Accounting Software	2	0	1	3	30	70	100
Common Value-Added Courses								
UMC 102	Community Engagement & Service	2	0	0	2			
Vocational Courses (Summer): Only for students who wish to exit after the Certificate								
32AVOC201	Data Visualization & Analysis	2	0	2	4			
Total without Vocational Course					24			
Total with Vocational Course					28			

LEVEL 5.5

SEM 5						Evaluation Scheme		
						CIA	End Term	Total
Discipline Specific Courses/ Major Courses-Compulsory								
32ACC301	Cost Accounting	4	0	0	4	30	70	100
32ACC302	Marketing Management	4	0	0	4	30	70	100
32ACC304	Financial Reporting-I	4	0	0	4	30	70	100
32ACC308	Summer Training/ Field Visit	4	0	0	4	50	50	100
Minor Courses								
32ACC305	Corporate Taxation	4	0	0	4	30	70	100
Ability Enhancement Course- Compulsory								
32AAEC301	Seminar In Executive Communication *	2	0	0	2			
					22			
SEM 6								
						CIA	End Term	Total
Discipline Specific Courses/ Major Courses-Compulsory								
32ACC303	Introduction to Business Analytics	4	0	0	4	30	70	100
32ACC306	Management Accounting and Performance Analysis	4	0	0	4	30	70	100
32ACC307	Management Science	4	0	0	4	30	70	100
32ACC309	Financial Reporting-II	4	0	0	4	30	70	100
32ACC310	Auditing & Corporate Governance	4	0	0	4	30	70	100

UMC101	Managing Personal Finance	2	0	0	0	50		50
					20			

LEVEL 6	SEM 7 (Honors)						Evaluation Scheme		
							CIA	End Term	Total
	Discipline Specific Courses/ Major Courses-Compulsory								
32ACC401	Advanced Cost accounting	4	0	0	4	30	70	100	
32ACC402	Investment Analysis and Portfolio	4	0	0	4	30	70	100	
32ACC403	Research Methodology	4	0	0	4	30	70	100	
32ACC404	Project Management	4	0	0	4	30	70	100	
Minor Courses									
32ACC405	International Taxation	4	0	0	4	30	70	100	
					20				
LEVEL 6	SEM 8 (Honors)						Evaluation Scheme		
							CIA	End Term	Total
	Discipline Specific Courses/ Major Courses-Compulsory								
	32ACC406	Research Ethics	4	0	0	4	30	70	100
	Minor Courses								
	32ACC407	Advanced Auditing	4	0	0	4	30	70	100
	Courses in Lieu of Dissertation/ Research Project								
	32ACC408	International Financial management	4	0	0	4	30	70	100
	32ACC409	Financial Derivatives	4	0	0	4	30	70	100
	32ACC410	Internship	4	0	0	4	30	70	100
					20				

LEVEL 6	SEM 7 (Honors with Research)						Evaluation Scheme		
							CIA	End Term	Total
	Discipline Specific Courses/ Major Courses-Compulsory								
32ACC401	Advanced Cost accounting	4	0	0	4	30	70	100	
32ACC402	Investment Analysis and Portfolio	4	0	0	4	30	70	100	
32ACC403	Research Methodology	4	0	0	4	30	70	100	
32ACC404	Project Management	4	0	0	4	30	70	100	
Minor Courses									
32ACC405	International Taxation	4	0	0	4	30	70	100	
					20				
LEVEL 6	SEM 8 (Honors with Research)						Evaluation Scheme		
							CIA	End Term	Total
	Discipline Specific Courses/ Major Courses-Compulsory								
	32ACC406	Research Ethics	4	0	0	4	30	70	100
	Minor Course								
	32ACC407	Advanced Auditing	4	0	0	4	30	70	100
	Dissertation/ Research Project								
	32ACC411	Dissertation/ Research Project				12	50	50	100
	Total				20				

32A	Department Code
CC	Core Course
MDC	Multidisciplinary Course
SEC	Skill Enhancement Course
AEC	Ability Enhancement Course
CCDE	Core Course Departmental Elective

Bifurcation of Continuous Internal Assessment	
	Marks
Assignme	10
Assessment	10

Bifurcation of Skill Enhancement Course	
	Marks
CIA	30
Practical	20

VAC	Value Added Courses
VOC	Vocational Courses

EC/CC	5
Class partici	5

External	50
Total	100