

**COURSE SCHEME**

**B. Com. (Taxation) 2025-2029**

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

32ACC202	Legal Aspects of Business	4	0	0	4	30	70	100
<b>Minor Courses-Compulsory</b>								
32ACC203	Business Mathematics	4	0	0	4	30	70	100
32ACC204	Income Tax: Law and Practice-II	4	0	0	4	30	70	100
<b>Ability Enhancement Course- Compulsory</b>								
32AAEC201	Professional Skills	2	0	0	2			
<b>Common Value-Added Courses</b>								
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			
					<b>22</b>			

**LEVEL 5**

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

**LEVEL 5.5**

SEM 5						Evaluation Scheme		
						CIA	End Term	Total
<b>Discipline Specific Courses/ Major Courses-Compulsory</b>								
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
<b>Minor Courses</b>								
32ACC305	Corporate Taxation	4	0	0	4	30	70	100
<b>Ability Enhancement Course- Compulsory</b>								
32AAEC301	Seminar In Executive Communication *	2	0	0	2			
					<b>22</b>			
<b>SEM 6</b>								
						CIA	End Term	Total
<b>Discipline Specific Courses/ Major Courses-Compulsory</b>								
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	
	<b>Total</b>				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
<b>Total</b>	<b>100</b>