

**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
<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 & Spiritual Health)	2	0	0	2	50	50	100
						<b>22</b>			
<b>LEVEL 4.5</b>									
SEM 2							Evaluation Scheme		
							CIA	End Term	Total
<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>26</b>			
<b>Total with Vocational Course</b>						<b>30</b>			

	SEM 3						Evaluation Scheme		
							CIA	End Term	Total
	<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 Human Values)	2	0	0	2	50	50	100
	32AVAC202	Indian Knowledge System (MOOC's)	2	0	0	2			
						22			
<b>LEVEL 5</b>	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>				24			
		<b>Total with Vocational Course</b>				28			
<b>LEVEL 5.5</b>	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			
						22			

SEM 6						Evaluation Scheme		
						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
<b>20</b>								

SEM 7 (Honors)						Evaluation Scheme		
						CIA	End Term	Total
<b>Discipline Specific Courses/ Major Courses-Compulsory</b>								
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
<b>Minor Courses</b>								
32ACC405	International Taxation	4	0	0	4	30	70	100
<b>20</b>								

**LEVEL 6**

SEM 8 (Honors)						Evaluation Scheme		
						CIA	End Term	Total
<b>Discipline Specific Courses/ Major Courses-Compulsory</b>								
32ACC406	Research Ethics	4	0	0	4	30	70	100
<b>Minor Courses</b>								
32ACC407	Advanced Auditing	4	0	0	4	30	70	100
<b>Courses in Lieu of Dissertation/ Research Project</b>								
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
<b>20</b>								

SEM 7 (Honors with Research)						Evaluation Scheme		
						CIA	End Term	Total
<b>Discipline Specific Courses/ Major Courses-Compulsory</b>								
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
<b>Minor Courses</b>								
32ACC405	International Taxation	4	0	0	4	30	70	100
<b>20</b>								

**LEVEL 6**

SEM 8 (Honors with Research)						Evaluation Scheme		
						CIA	End Term	Total
<b>Discipline Specific Courses/ Major Courses-Compulsory</b>								
32ACC406	Research Ethics	4	0	0	4	30	70	100
<b>Minor Course</b>								
32ACC407	Advanced Auditing	4	0	0	4	30	70	100
<b>Dissertation/ Research Project</b>								
32ACC411	Dissertation/ Research Project				12	50	50	100
<b>Total</b>								

32A	Department Code
CC	Core Course
MDC	Multidisciplinary Course
SEC	Skill Enhancement Course
AEC	Ability Enhancement Course
CCDE	Core Course Departmental Elective
VAC	Value Added Courses
VOC	Vocational Courses

Continuous Internal Assessment (CIA) marks	
	Marks
Assignme	10
Assessment	10
EC/CC	5
Class partici	5

Bifurcation of Skill Enhancement Course	
	Marks
CIA	30
Practical	20
External	50
<b>Total</b>	<b>100</b>