

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	
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 & Spiritual Health)	2	0	0	2	50	50	100	
						22				
SEM 2							Evaluation Scheme			
LEVEL 4.5							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 Human Values)	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						Evaluation Scheme		
						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
20								

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								

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								

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
Total	100