# Kazi Nazrul University

## Curriculum

## B.Com Program in Taxation

(6 Semesters Pattern)

With effect from 2017-18 academic session and onwards

There will be six semesters in the three-year B.Com Program in Taxation. The Curriculum consists of 12 Core Courses (C) of which 4 core courses are to be taken from AECC-Core. Apart from these, 2 Generic Elective courses (GE) **[to be taken from the pool of Generic Elective Courses]**, 2 Ability Enhancement Compulsory Courses (AECC-Elective), 4 Skill Enhancement courses (SEC) and 4 Discipline Specific Elective courses (DSE) are to be taken. Each paper is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

### B.Com Program in Taxation: 1st Semester

| Course Code | Course Title | Course type | (L-T-P) | Credit | Marks |
|---|---|---|---|---|---|
| BCOMPTAXC101 | Basics of Taxation | Core-1 | 5 - I - 0 | 6 | 50 |
| | Discipline 2 (Core 1) | Core-2 | 5 - I - 0 | 6 | 50 |
| BCOMPTAXC102 | MIL-I | AEC(Core) -1 | 5 - I - 0 | 6 | 50 |
| AECE101 | Environment Studies | AEC (Elective) -1 | 4 - 0 - 0 | 4 | 50 |
| | | SEMESTER | TOTAL: | 22 | 200 |

### B.Com Program in Taxation: 2nd Semester

| Course Code | Course Title | Course type | (L-T-P) | Credit | Marks |
|---|---|---|---|---|---|
| BCOMPTAXC201 | History of Taxation | Core-3 | 5 - I - 0 | 6 | 50 |
| | Discipline 2 (Core 3) | Core-4 | 5 - I - 0 | 6 | 50 |
| BCOMPTAXC202 | English-I | AEC(Core) -2 | 5 - I - 0 | 6 | 50 |
| AECE201 | English/MIL | AEC (Elective) -2 | 2 - 0 - 0 | 2 | 50 |
| | | SEMESTER | TOTAL: | 20 | 200 |

## B.Com Program in Taxation: 3<sup>rd</sup> Semester

| Course Code | Course Title | Course type | (L-T-P) | Credit | Marks |
|---|---|---|---|---|---|
| BCOMPTAXC301 | Direct Tax-I | Core-5 | 5 - I - 0 | 6 | 50 |
| | Discipline 2 (Core 5) | Core-6 | 5 - I - 0 | 6 | 50 |
| BCOMPTAXC302 | MIL-II | AEC(Core) -3 | 5 - 1 - 0 | 6 | 50 |
| BCOMPTAXSEC301 | Business Communication | SEC- 1 | 2 - 0 - 0 | 2 | 50 |
| | | SEMESTER | TOTAL: | 20 | 200 |

## B.Com Program in Taxation: 4<sup>th</sup> Semester

| Course Code | Course Title | Course type | (L-T-P) | Credit | Marks |
|---|---|---|---|---|---|
| BCOMPTAXC401 | Indirect Tax | Core-7 | 5 - I - 0 | 6 | 50 |
| | Discipline 2 (Core 7) | Core-8 | 5 - I - 0 | 6 | 50 |
| BCOMPTAXC402 | English-II | AEC(Core) -4 | 5 - 1 - 0 | 6 | 50 |
| BCOMPTAXSEC401 | Entrepreneurship Development | SEC- 2 | 2 - 0 - 0 | 2 | 50 |
| | | SEMESTER | TOTAL: | 20 | 200 |

# B.Com Program in Taxation: 5<sup>th</sup> Semester

| Course Code | Course Title | Course type | (L-T-P) | Credit | Marks |
|---|---|---|---|---|---|
| | **DSE ( Any one from Discipline 1 and any one from Discipline 2 )** | DSE- 1 | | 6 | 50 |
| | | DSE- 2 | | 6 | 50 |
| | **DSE Discipline 1** | | | | |
| BCOMPTAXDSE501 | Direct Tax-II | | 5 - I - 0 | | |
| BCOMPTAXDSE502 | Tax Planning and Management | | 5 - I - 0 | | |
| | **DSE Discipline 2** | | | | |
| | 1. | | | | |
| | 2. | | | | |
| | **GE ( Any one from Group B )** | GE- 1 | | 6 | 50 |
| | **GE Group B** | | | | |
| BCOMPTAXGE501 | **Choose from Pool of Generic Elective Courses** | | 5 - I - 0 | | |
| BCOMPTAXGE502 | **Choose from Pool of Generic Elective Courses** | | 5 - I - 0 | | |
| | **SEC ( Any one from Group C )** | SEC- 3 | | 2 | 50 |
| | **SEC Group C** | | | | |
| BCOMPTAXSEC501 | Application of Computer in Accounting | | 1 - 0 - 2 | | |
| BCOMPTAXSEC502 | E- commerce | | 2 - 0 - 0 | | |
| | | SEMESTER | TOTAL: | 20 | 200 |

# B.Com Program in Taxation: 6<sup>th</sup> Semester

| Course Code | DSE ( Any one from Discipline 1 and any one from Discipline 2 ) | Course type | (L-T-P) | Credit | Marks |
|---|---|---|---|---|---|
| | **DSE ( Any two from Group D )** | **DSE- 3** | | 6 | 50 |
| | | **DSE- 4** | | 6 | 50 |
| | **DSE Discipline 1** | | | | |
| BCOMPTAXDSE601 | Tax Authority and Jurisdiction | | 5 - I - 0 | | |
| BCOMPTAXDSE602 | Tax Practice and Procedure | | 5 - I - 0 | | |
| | **DSE Discipline 2** | | | | |
| | 1. | | | | |
| | 2. | | | | |
| | **GE ( Any one from Group E )** | GE- 2 | | 6 | 50 |
| | **GE Group E** | | | | |
| BCOMPTAXGE601 | **Choose from Pool of Generic Elective Courses** | | 5 - I - 0 | | |
| BCOMPTAXGE602 | **Choose from Pool of Generic Elective Courses** | | 5 - I - 0 | | |
| | **SEC ( Any one from Group F )** | SEC-4 | | 2 | 50 |
| | **SEC Group F** | | | | |
| BCOMPTAXSEC601 | Application of Computer in Taxation | | 1 - 0 - 2 | | |
| BCOMPTAXSEC602 | Micro Finance | | 2 - 0 - 0 | | |
| | | SEMESTER | TOTAL: | 20 | 200 |
| | | **GRAND** | **TOTAL:** | **122** | 1200 |