

CURRICULUM

B.Com. Honours in Taxation

(w.e.f.: 2017-18)

UNDER CHOICE BASED CREDIT SYSTEM



**KAZI NAZRUL UNIVERSITY
ASANSOL, WEST BENGAL**

Kazi Nazrul University

Curriculum

B. Com. Honours 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 Honours in Taxation**. The Curriculum consists of 14 Core Courses (C), 2 Ability Enhancement Compulsory Courses (AECC), 2 Skill Enhancement Courses (SEC) and 4 Discipline Specific Elective (DSE) Courses and 4 Generic Elective (GE) courses **[to be taken from the pool of Generic Elective Courses]**. Each course is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

B.Com Honours in Taxation: 1st Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC101	Financial Accounting	Core-1	5 - I - 0	6	50
BCOMHTAXC102	Basics of Taxation	Core-2	5 - I - 0	6	50
BCOMHTAXGE101	Choose from Pool of Generic Elective Courses	GE-1	5 - I - 0	6	50
AECE101	Environment Studies	AEC(Elective)-1	4 - 0 - 0	4	50
SEMESTER TOTAL:				22	200

B.Com Honours in Taxation : 2nd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC201	History of Taxation	Core-3	5 - I - 0	6	50
BCOMHTAXC202	Corporate Accounting	Core-4	5 - I - 0	6	50
BCOMHTAXGE201	Choose from Pool of Generic Elective Courses	GE-2	5 - I - 0	6	50
AECE201	English / MIL	AEC(Elective) -2	2 - 0 - 0	2	50
SEMESTER TOTAL:				20	200

B.Com Honours in Taxation : 3rd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC301	Direct Tax-I	Core-5	5 - I - 0	6	50
BCOMHTAXC302	Indirect Tax	Core-6	5 - I - 0	6	50
BCOMHTAXC303	Tax Authority and Jurisdiction	Core-7	5 - I - 0	6	50
BCOMHTAXGE301	Choose from Pool of Generic Elective Courses	GE-3 (any one to be chosen)		6	50
BCOMHTAXGE302	Choose from Pool of Generic Elective Courses				
BCOMHTAXSEC301	Application of Computer in Taxation	SEC-1 (any one to be chosen)	0 - 0 - 4	2	50
BCOMHTAXSEC302	Business Communication		2 - 0 - 0		
SEMESTER			TOTAL:	26	250

B.Com Honours in Taxation : 4th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC401	Direct Tax-II	Core-8	5 - I - 0	6	50
BCOMHTAXC402	Tax Practice and Procedure	Core-9	5 - I - 0	6	50
BCOMHTAXC403	Public Finance	Core-10	5 - I - 0	6	50
BCOMHTAXGE401	Choose from Pool of Generic Elective Courses	GE-4 (any one to be chosen)		6	50
BCOMHTAXGE402	Choose from Pool of Generic Elective Courses				
BCOMHTAXGE403	Choose from Pool of Generic Elective Courses				
BCOMHTAXSEC401	Entrepreneurship Development	SEC-2 (any one to be chosen)	2 - 0 - 0	2	50
BCOMHTAXSEC402	Application of Computer in Accounting		0 - 0 - 4		
SEMESTER			TOTAL:	26	250

B.Com Honours in Taxation : 5th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC501	Assessment of Corporate Bodies	Core-11	5 - I - 0	6	50
BCOMHTAXC502	Financial Management-I	Core-12	5 - I - 0	6	50
	Any two from Group A (Given below)	DSE-1		6	50
	DSE Group A	DSE-2		6	50
BCOMHTAXDSE501	Microeconomics		5 - 1 - 0		
BCOMHTAXDSE502	Business Regulatory Framework		5 - 1 - 0		
BCOMHTAXDSE503	Corporate Governance		5 - 1 - 0		
BCOMHTAXDSE504	Business Environment		5 - 1 - 0		
BCOMHTAXDSE505	Principles of Management		5 - 1 - 0		
SEMESTER TOTAL:				24	200

B.Com Honours in Taxation : 6th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC601	Financial Management-II	Core-13	5 - I - 0	6	50
BCOMHTAXC602	Tax Planning and Management	Core-14	5 - I - 0	6	50
	Any two from Group B (Given below)	DSE-3		6	50
	DSE Group B	DSE-4		6	50
BCOMHTAXDSE601	Macroeconomics		5 - 1 - 0		
BCOMHTAXDSE602	Indian Economy		5 - 1 - 0		
BCOMHTAXDSE603	Company Law		5 - 1 - 0		
BCOMHTAXDSE604	Business Ethics		5 - 1 - 0		
BCOMHTAXDSE605	Project/Dissertation		2 - 0 - 8		
SEMESTER TOTAL:				24	200
GRAND TOTAL:				142	1300