

## ANNEXURE – II

M.COM (ACCOUNTING AND TAXATION)  
W.E.F.2023-24

## Program Specific Outcomes

PSO 1	The student will be able to <b>apply</b> professional knowledge of accounting and taxation in real life business situations
PSO 2	The student will be able to <b>interpret and analyse</b> the financial statements
PSO 3	The student will be able to <b>demonstrate</b> effective oral and written business communication
PSO 4	The student will be able to <b>implement</b> traditional and modern strategies and practices of costing, management, auditing and taxation
PSO 5	<b>Develop</b> competency in students to make them employable in the accounting and taxation industry

## Teaching and Examination Scheme

A teaching and examination scheme for students admitted to the M. Com. (Accounting and Taxation) Program shall be as follows:

Master of Commerce (Accounting and Taxation)  
Semester I

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks SEE (TH) *	Max Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						
1.	Core	Advanced Financial Accounting – I		4	-	4	80	-	20	100	40	4
2.	Core	Advanced Cost Accounting		4	-	4	80	-	20	100	40	4
3.	Core	Indian Financial System		4	-	4	80	-	20	100	40	4
4.	Elective	Advanced Statistics		4	-	4	80	-	20	100	40	4
5.		Advanced Auditing										
	Core	Research Methodology		4	-	4	80	-	20	100	40	4
				20	-	20	400	-	100	500	250	20

\* Semester End Examination which is mandatorily required to be appeared by every student

## Note:

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all semesters and the CIE shall be conducted by colleges on behalf of the University for all Semesters.

**Master of Commerce (Accounting and Taxation)  
Semester II**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits	
				Total Hours Per Week			Max. Marks SEE (TH) *	Max Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
				Theory	Practical	Total							
1.	Core	Advanced Financial Accounting – II		4	-	4	80	-	20	100	40	4	
2.	Core	Cost Control and Analysis		4	-	4	80	-	20	100	40	4	
3.	Core	Financial Analysis and Control		4	-	4	80	-	20	100	40	4	
4.	Elective	Business Ethics and Corporate Social Responsibility		4	-	4	80	-	20	100	40	4	
		Advanced Financial Management											
5.	Core	On Job Training		-	8	8	-	100	-	100	50	4	
				20	-	20	320	100	80	500	250	20	

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**Master of Commerce (Accounting and Taxation)  
Semester III**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits	
				Total Hours Per Week			Max. Marks SEE (TH) *	Max Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
				Theory	Practical	Total							

1.	Core	Advanced Management Accounting		4	-	4	80	-	20	100	40	4
2.	Core	Income Tax		4	-	4	80	-	20	100	40	4
3.	Core	Special Areas in Accounting		4	-	4	80	-	20	100	40	4
4.	Elective	Operations Research		4	-	4	80	-	20	100	40	4
		Strategic Management										
5.	Core	Research Project		-	8	8	-	100	-	100	50	4
				16	8	24	320	100	80	500	250	20

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**Master of Commerce (Accounting and Taxation)**  
**Semester IV**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks SEE (TH) *	Max. Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						
1.	Core	Accounting for Managerial Decisions		4	-	4	80	-	20	100	40	4
2.	Core	Business Tax Assessment and Planning		4	-	4	80	-	20	100	40	4
3.	Core	Indirect Taxes		4	-	4	80	-	20	100	40	4
4.	Elective	Human Resources Accounting		4	-	4	80	-	20	100	40	4
		Tax Assessment: Process and Appeals										
5.	Core	Research Project		-	12	12	-	100	-	100	50	4
				16	12	28	320	100	80	500	250	20

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