



ESTD : 1880

St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade
Course structure and syllabus of
B.COM. - VOCATIONAL
(ACCOUNTING AND TAX)

Under NEP Regulations



Date: 17-08-2022

NOTIFICATION

Sub: Syllabus of **B.COM. – VOCATIONAL (ACCOUNTING AND TAX)** under NEP Regulations, 2020. (As per Mangalore University guidelines)

- Ref: 1. Decision of the Academic Council meeting held on 18-12-2021 vide Agenda No: 6
2. Decision of the Academic Council meeting held on 09-07-2022 vide Agenda No: 14
3. Decision of the Academic Council meeting held on 02-09-2023 vide Agenda No: 3
4. Office Notification dated 21-02-2022
5. Office Notification dated 17-08-2022
6. Office Notification dated 26-09-2023

Pursuant to the above, the Syllabus of **B.COM. – VOCATIONAL (ACCOUNTING AND TAX)** under NEP Regulations, 2020 which was approved by the Academic Council at its meeting held on 18-12-2021, 09-07-2022 & 02-09-2023 is hereby notified for implementation with effect from the academic year **2021-22**.

PRINCIPAL

REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

PROGRAM OUTCOMES (POs)

B.COM (VOCATIONAL) CA

PO1: Students will be able to critically analyze the Indian Accounting standards and unbiased reporting to concerned authorities in the capacity of a Chartered Accountant.

PO2: Students will be able to effectively communicate within and outside the business organisations by developing effective listening, speaking or expressing fluently in different languages through electronic media and thereby connecting people and the business.

PO3: Students will be able to interact freely with members of national body like ICAI, in parallel collaboration with KVC Academy and take their guidance to further their careers as Chartered Accountants.

PO4: Students will demonstrate empathetic concerns towards marginalized societies and contribute towards responsible auditing leading to businesses which enhance economic development of the nation.

PO5: Students will be able to deal with ethical issues while reporting and inculcate high value system by avoiding misuse of public funds, frauds and scams. They will accept responsibility by being truthful and honest in their careers as Chartered Accountants, by upholding International Accounting Standards.

PO6: By learning national and international environmental issues, students will show sensitivity towards sustainability and maintain ecological balance in large and small business organisations by effectively auditing CSR activities.

PO7: Students will develop the ability to learn constantly through-out their careers as Chartered Accountants and thereby contribute significantly towards changes that take place in economic and business world.

PROGRAM SPECIFIC OUTCOMES (PSOs)

B.COM (VOCATIONAL) CA

PSO1: Understand and analyze the Indian Accounting standards and fundamental accounting concepts and conventions along with preparation of annual accounts of proprietary and professional concerns.

PSO2: Develop abilities and applications of specific accounting standards and legislations to various business transactions.

PSO3: Understand environmental issues, Laws of Partnership, National Income and its measurements and thereby develop entrepreneurship qualities.

PSO4: Analyze the provisions of company law and acquire the abilities to address its application in auditing the company's books of accounts.

PSO5: Understand basic concepts of Cost and Management Accounting and learning to prepare Cost Sheets by integrating accounting systems.

PSO6: Understanding the provisions of income-tax laws and acquire the ability to apply such knowledge to make computations and address application-oriented issues.

Programme Structure

B.COM – (Accounting and Tax)								
I Semester								
Course Code	Title of the Course	Category of Courses	Instruction Hours per Week (L + T + P)	Hrs of Exam	IA Marks	Exam Marks	Total Marks	Credits
G340 DC1.1	Financial Accounting I	DSC	3+0+2	2½	40	60	100	4
G340 DC2.1	Business Laws I	DSC	3+0+2	2½	40	60	100	4
G340 DC3.1	Quantitative Aptitude - I	DSC	4+0+0	2½	40	60	100	4
G340 OE1.1	Managerial Economics	OEC	3+0+0	2½	40	60	100	3
G 735 LA1.1	Language-I	AECC	3+1+0	2½	40	60	100	3
	Language–II	AECC	3+1+0	2½	40	60	100	3
G 707 SB1.1	Digital Fluency	SEC-SB	1+0+2	2	25	25	50	2
G 705 VB1.1	Physical Education - Yoga	SEC-VB	0+0+2	-	25	-	25	1
G 706 VB2.1	Health and Wellness	SEC-VB	0+0+2	-	25	-	25	1
							700	25

B.COM – (Accounting and Tax)								
II Semester								
Course Code	Title of the Course	Category of Courses	Instruction Hours per Week (L + T + P)	Hrs of Exam	IA	Exam	Total Marks	Credits
G340 DC1.2	Financial Accounting II	DSCC	3+0+2	2½	40	60	100	4
G340 DC2.2	Quantitative Aptitude - II	DSCC	3+0+2	2½	40	60	100	4
G340 DC3.2	Business Laws - II	DSCC	4+0+0	2½	40	60	100	4
G340 OE1.2	Financial Economics	OEC	3+0+0	2½	40	60	100	3
G 735 LA1.2	Language-I	AECC	3+1+0	2½	40	60	100	3
	Language–II	AECC	3+1+0	2½	40	60	100	3
G 702 AE1.2	Environmental Studies and Value education	AECC	2+0+0	2	20	30	50	2
G 703 VB1.2	Physical Education - Sports	SEC-VB	0+0+2	-	25	-	25	1
G 704 VB2.2	Co-Curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	-	25	1
							700	25

B.COM – (Accounting and Tax)								
III Semester								
Course Code	Title of the Course	Category of Courses	Instruction Hours per Week (L + T + P)	Hrs of Exam	IA	Exam	Total Marks	Credits
G340 DC1.3	Corporate Accounting	DSCC	3+0+2	2½	40	60	100	4
G340 DC2.3	Income Tax - I	DSCC	3+0+2	2½	40	60	100	4
G340 DC3.3	Financial Reporting I	DSCC	4+0+0	2½	40	60	100	4
G340 OE1.3	Corporate Law	OEC	3+0+0	2½	40	60	100	3
G 735 LA1.3	Language-I	AECC	3+1+0	2½	40	60	100	3
	Language–II	AECC	3+1+0	2½	40	60	100	3
G 708 SB1.3	Artificial Intelligency	SEC - SB	1+0+2	-	20	30	50	2
G 703 VB1.2	Physical Education - Sports	SEC-VB	0+0+2	-	25	-	25	1
G 704 VB2.2	Co-Curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	-	25	1
							700	25

B.COM – (Accounting and Tax)								
IV Semester								
Course Code	Title of the Course	Category of Courses	Instruction Hours per Week (L + T + P)	Hrs of Exam	IA	Exam	Total Marks	Credits
G340 DC1.4	Financial Reporting II	DSCC	3+0+2	2½	40	60	100	4
G340 DC2.4	Income Tax - II	DSCC	3+0+2	2½	40	60	100	4
G340 DC3.4	Goods and Service Tax	DSCC	4+0+0	2½	40	60	100	4
G 711 SB1.4	Financial Education and Investment Awareness	SEC	2+0+1	2½	20	30	50	2
G 701 AE1.4	Indian Constitution and Value Education	AECC	3+0+0	-	40	60	100	3
G 735 LA1.4	Language-I	AECC	3+1+0	2½	40	60	100	3
	Language–II	AECC	3+1+0	2½	40	60	100	3
G 703 VB1.4	Physical Education - Sports	SEC-VB	0+0+2	-	25	-	25	1
G 704 VB2.4	Co-Curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	-	25	1
G 340 OE1.4	Allied Business Law	OEC	3+0+0	2½	40	60	100	3
							800	28

B.COM - (Accounting and Tax)								
V Semester								
Course Code	Title of the Course	Category of Courses	Instruction Hours per Week (L + T + P)	Hrs of Exam	IA	Exam	Total Marks	Credits
G340 DC1.5	Advanced accounting I	DSCC	3+0+2	2½	40	60	100	4
G340 DC2.5	Financial Management I	DSCC	3+0+2	2½	40	60	100	4
G340 DC3.5	Auditing and Assurance I	DSCC	4+0+0	2½	40	60	100	4
G340 DE1.5	Advanced Costing Techniques I	DSE - 1	3	2½	60	40	100	3
G340 DE2.5	Strategic Management	DSE - 2	3	2½	60	40	100	3
G340 VO1.5	International Taxation	Voc 1	2+0+2	2½	60	40	100	3
G 710 SB1.5	Employability Skills				60	40	100	3
							700	24

B.COM - (Accounting and Tax)								
VI Semester								
Course Code	Title of the Course	Category of Courses	Instruction Hours per Week (L + T + P)	Hrs of Exam	IA	Exam	Total Marks	Credits
G340 DC1.6	Advanced accounting II	DSCC	5	2½	40	60	100	4
G340 DC2.6	Financial Management II	DSCC	5	2½	40	60	100	4
G340 DC3.6	Auditing and Assurance II	DSCC	5	2½	40	60	100	4
G340 DE1.6	Advanced Costing Techniques II	DSE - 1	3	2½	60	40	100	3
G340 DE2.6	Strategic Management	DSE - 2	3	2½	60	40	100	3
G340 VO1.6	Corporate Strategy	Voc 1	2+0+2	2½	60	40	100	3
	Internship	SEC - SB	4 to 5 weeks			100	100	2