

Structure of Three Year B. Com. (Taxation)
(Effective from Academic Year 2021-2022)

1. **Nomenclature:** The three-year Bachelor's Degree Programme "B.Com. (Taxation)" will run in six semesters (two semesters in each academic year) according to the provisions applicable for B.Com. (Honours) programme of Kumaun University Nainital.
2. **The Medium of Instruction:** Hindi and English.
3. **The Medium of Examination:** Either Hindi or English.
4. **Intake:** Maximum 60 seats or as per approval of the university for affiliated Colleges / Institute.
5. **Eligibility to apply for Admission:** Minimum eligibility for admission to B.Com. (Taxation) program is Intermediate (10+2) or an equivalent qualification with 40% marks in aggregate in any discipline from a recognized board. Relaxation in eligibility for SC/ST candidates shall be given as per Kumaun University/Government of Uttarakhand rules. Relaxation to candidates belonging to reserved categories will be permissible as per the University rules.
6. **Semesters:**
Odd Semester (I, III & V Semester): Tentatively from August to December.
Even Semester (II, IV & VI Semester): Tentatively from January to June.
(Subjected to changes as notified by University)
7. **Attendance:** Every student is required to have a minimum of 75% attendance in Lectures, Tutorials, Practicals and other prescribed curricular & co-curricular activities. However, as a special case the Head / Dean / Principal / Director/ VC of the University may allow relaxation to the extent as mentioned for B.Com. (Honours) programme of Kumaun University.
8. **Fee structure:** As per University norms for the Kumaun University Campuses and the self-finance Colleges / Institutes will have to decide their fee structure for the course as per norms.
9. **Examination and Evaluation:** Examination schedule shall be decided by University. Evaluation/Promotion will be the same as applicable for B.Com. (Honours) Program.
10. **Grading system:** As per University rules.
11. **Eligibility for the Award of Degree:** A candidate shall be eligible for the award of the B.Com. (Taxation) Degree only if they have undergone in the prescribed course of study for a period of not less than three academic years, passed the examinations of all the six semesters prescribed and also fulfilled such conditions as may have been prescribed thereof.

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B.Com. (Taxation) Three Year (6 Semester) Programme

Semester I	
BCTX 101	INTRODUCTION OF ACCOUNTING
BCTX 102	BUSINESS COMMUNICATION & ENGLISH LANGUAGE
BCTX 103	THEORY OF PUBLIC FINANCE
BCTX 104	BUSINESS ENVIRONMENT
BCTX 105	BUSINESS REGULATORY FRAMEWORK
Semester II	
BCTX 201	FINANCIAL ACCOUNTING
BCTX 202	QUANTITATIVE TECHNIQUES
BCTX 203	CORPORATE LEGAL FRAMEWORK
BCTX 204	INCOME TAX-I
BCTX 205	BUSINESS ECONOMICS
Semester III	
BCTX 301	INDIAN PUBLIC FINANCE
BCTX 302	BUSINESS ORGANIZATION & MANAGEMENT
BCTX 303	BUSINESS MATHEMATICS
BCTX 304	INCOME TAX (PART-II)
BCTX 305	TAX PLANNING AND MANAGEMENT
Semester IV	
BCTX 401	INCOME TAX (PART-III)
BCTX 402	GOODS AND SERVICES TAX-I
BCTX 403	AUDITING
BCTX 404	MANAGEMENT ACCOUNTING
BCTX 405	COMPREHENSIVE VIVA
Semester V	
BCTX 501	FINANCIAL REPORTING SYSTEM IN INDIA
BCTX 502	CORPORATE ACCOUNTING
BCTX 503	GOODS AND SERVICES TAX-II
BCTX 504	ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS
BCTX 505	COMPUTER APPLICATION AND E-BUSINESS
Semester VI	
BCTX 601	CUSTOMS DUTY: PRACTICE AND PROCEDURE
BCTX 602	INTERNATIONAL TAXATION
BCTX 603	CORPORATE TAX PLANNING
BCTX 604	INTERNATIONAL BUSINESS
BCTX 605	PROJECT REPORT* & VIVA

* B.Com. (Taxation) students will prepare a report with an applied focus on taxation-related Topics/Themes

BCTX 101- INTRODUCTION OF ACCOUNTING

- Unit-I** Meaning, Definitions & Objectives of Accounting; Accounting Concepts, Conventions & Principles; Accounting Cycle; An Overview of Accounting Standards Issued by ICAI and IFRS.
- Unit-II** Single and Double entry system of Book Keeping; Accounting Equations; Preparation of Journal, Ledger and Trial Balance.
- Unit-III** Final Accounts of Sole Trading Concern: Preparation of Trading and Profit & Loss Account, Balance Sheet with Adjustments.
- Unit-IV** Depreciation Accounting: Methods of Calculating Depreciation, Stock Valuation Methods, Bank Reconciliation Statement.
- Unit-V** Financial Statement of Non-Profit Organization, Recognition of Capital and Revenue items, Receipts and Payment Account, Preparation of Income and Expenditure Account and Balance Sheet.

Suggested Readings:

1. Tulsian, P.C. Financial Accounting, Pearson Education
2. Goel, D.K., Financial Accounting, Arya Publications, New Delhi (English & Hindi)
3. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi)
4. S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi)
5. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
7. शुक्ल,एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा।


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BCTX 102- BUSINESS COMMUNICATION & ENGLISH LANGUAGE

- Unit I** Significance of English Language: Different views, punctuation of English words, sound, symbols and attributes of good speech.
- Unit II** Communications: Process, role, elements of oral & written communication.
- Unit III** Types of Communication: Effective verbal and written communication, dyadic communication.
- Unit IV** Business Communication: Business Communication and document preparation, technical reports, technical description.
- Unit V** Usage and Techniques: Essay, précis writing skills, presentation skill, related to seminars, conferences, use of modern aids e.g., Power Point Presentation.

Suggested Readings:

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education


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BCTX 103- THEORY OF PUBLIC FINANCE

- Unit I** Public Finance: Nature, Definition, Scope of Public Finance, Role of Public Finance in Economic Development, Principles of Maximum Social Advantage
- Unit II** Public Revenue: Main Sources of Public Revenue, Classification and Importance of Taxes- Significance, merits and demerits of direct and indirect taxes, Impact, shifting, incidence and effects of taxation, Significance of income tax and corporation tax
- Unit III** Public Expenditure: Classification and Cannons of Public Expenditure, Effects of Public expenditure on – Production, Distribution and Economic Growth
- Unit IV** Public Debt: Need, Sources and repayment, Effects of Public debt on– Money Supply, Economic Growth and Economic Stability
- Unit V** Local Finance: Local bodies and their financial responsibilities, Sources of Local Finance, Local Taxation

Suggested Readings:

1. Garg, R. & Garg, S. (2017): Handbook of GST in India, Bloomsbury India Professional.
2. Mithani, D.M. (2013): Money, Banking, international trade and public finance, New Delhi, Himalaya publishing house
3. Gupta, J. R. (2011): Public Economics in India: Theory and Practice, Atlantic Publishers.
4. Jha, Raghendra (2010): Modern Theory of Public Finance, New Age International Pvt. Ltd. India
5. Musgrave, R. A. (1959): The Theory of Public Finance, MG-Hill Publication, New York
6. Poonia, V. (2012): Money banking in India. New Delhi, Srishti books distributors.
7. Bhatia, H.L., Public Finance, Vikas Publishing House, New Del
8. Herber, B.P., Modern Public Finance, AITBS, New Delhi.


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BCTX 104- BUSINESS ENVIRONMENT

- Unit I** Business Environment: Meaning, Nature and Dimensions of Business Environment, Analysis of Business Environment- Framework of Analysis, Scanning, Monitoring, Forecasting & Assessment of Business Environment.
- Unit II** Economic Environment with Reference to India's Economy: Growth Strategy, Economic Planning, Analysis of Economic Environment- Scanning, Monitoring, Forecasting and Assessing Economic Environment; Economic Markets, Economic Reforms & their Consequences.
- Unit III** Technological Environment: Nature of Technology, Interface Between Technology and Business, Management of Technology Transfers; Analysis, Forecasting and Assessment of Technological Environment.
- Unit IV** Global Environment: Why Firms go Global, Routes of Globalization, Active Players in Global Business. FDI- India's Experience, WTO- Benefits and Problems for India. Analysis of Global Environment- Scanning, Monitoring, Forecasting and Assessing Global Environment.
- Unit V** Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA).

Suggested Reading:

1. Sinha, V.C. and Sinha Ritika, Business Environment, Sahitya Bhawan Agra
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi
3. Aswathappa, K.Essentials of Business Environment, Himalaya Publishing House, New Delhi
4. Aswathappa, K.Business Environment for Strategic Management, HPH.
5. सिन्हा, वी.सी. एवं सिंह, पुष्पा, व्यावसायिक पर्यावरण, साहित्य भवन आगरा।


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BCTX 105- BUSINESS REGULATORY FRAMEWORK

- Unit I** Contract Act: Free Consent, Lawful Consideration, Lawful Object, Agreements Expressly Declared as Void; Contingent Contract; and Quasi-Contract, Performance of Contracts, Discharge of Contracts, Remedies for Breach of Contract, Contracts of Indemnity and Guarantee, Contract of Bailment, Contract of Pledge, Contract of Agency
- Unit II** Law of Negotiable Instruments: Introduction to Law of Negotiable Instruments, Promissory Notes, Bills of Exchange, Cheques and Bank Drafts, Endorsements, Miscellaneous Legal Provisions on Negotiable Instruments, The Paying Banker, The Collecting Banker
- Unit III** Indian Sale of Goods Act 1930: Contract of Sale of Goods, Law of Sale of Goods and Pricing of Goods, Conditions and Warranties, Transfer of Property (Title) in Goods, Rights of Unpaid Seller; and Sale by Auction
- Unit IV** The Consumer Protection Law in India: Objectives and the Legislative History, Consumer rights and UN Guidelines on consumer protection, Organizational set-up under the Consumer Protection Act, Role of Supreme Court under the CPA with important case law, Grievance Redressal Mechanism under the Indian Consumer Protection Law
- Unit V** Competition Act, 2002: History and Development of Competition Law, Salient features of the Competition Act 2002, Basic Concepts, Powers of Central Government under the Competition Act, Major Provisions of the Competition Act: Role and Working of Competition Commission of India.

Suggested Reading:

1. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2011
2. Avtar Singh, Business Laws, Eastern Law Publishing, Lucknow
3. M.C. Kuchhal - Business Law, Vikas Publishing House, Delhi
4. S.S. Gulsan, Mercantile Law, Excel Books.
5. MC Kuchhal, Indian Company Law, Shri Mahavir Book Depot, Delhi, 2011
6. V.K. Agrawal, Consumer Protection: Law and Practice, Bharat Law House, New Delhi, 2012



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BCTX 201- FINANCIAL ACCOUNTING

- Unit I** Accounting for Royalty and Insolvency of Individuals.
- Unit II** Accounting for Hire Purchase System and Instalment Payment System.
- Unit III** Departmental Accounting and Branch Accounting.
- Unit IV** Voyage Accounts and Investment Accounting
- Unit V** Computation of Insurance claim for loss of stock and loss of profit

Suggested Reading:

1. Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
2. Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
3. Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
4. Baker, Richard, Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
5. S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi
7. Tulsian, P.C. Financial Accounting, Pearson Education
8. शुक्ल,एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा।
9. शुक्ल,एस.सी., गोयल, गुप्ता, एडवांस्ड अकाउन्टन्सी।


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BCTX 202- QUANTITATIVE TECHNIQUES

- Unit I** Meaning & Definition of Statistics, Functions, Applications, Limitations and Distrust of Statistics. Census and Sampling, Methods of Sampling, Methods of Collections of Primary and Secondary Data, Schedule & Questionnaire.
- Unit II** Measures of Central Tendency: Mean, Median, Mode and Their Application in Business.
- Unit III** Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Uses of Dispersion.
- Unit IV** Measures of Correlation: Meaning, Definition and Use of Correlation, Types of Correlation, Karl Pearson's Correlation Coefficient, Spearman's Rank Correlation and Regression Analysis.
- Unit V** Index Numbers: Meaning and Uses of Index Numbers in Business, Different Types of Indexes Including WPI, CPI etc.; Time Series- Definition and Importance.

Suggested Reading:

1. Levin I Richard, Statistics for Management, Pearson Education India, 2011
2. Sharma J. K., Business Statistics, Pearson Education India, 2012
3. Dr. Mathur P.K., Bajpai Ashutosh, Singh M.P., Business Statistics, Himalaya Publishing House
4. Sharma J. K., Business Statistics Vikas Publishing
5. Dr. Shukla S.M., Dr. Sahai Shiv Pujan., Practical Problems in Business Statistics
6. Tulsian P.C. & Jhunjhunwala Bharat Business Statistics, S. Chand Publishing
7. नागर, कैलाश नाथ, सांख्यिकी के मूल तत्व, मीनाक्षी प्रकाशन मेरठ।
8. शुक्ला एवं सहाय, सांख्यिकी के सिद्धांत साहित्य भवन आगरा।


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