



**NOTIFICATION**

Sub: Revised core courses to be offered under Group I and scheme of examinations for vocational courses Tax procedure & practice OM & SP and Computer Applications of B.Com degree programme - reg.

- Ref: 1. This office notification No.MU/ACC/CR68/2018-19/A8 dated: 22.04.2019  
2. This office notification No.MU/ACC/CR12/2018-19/A8 dated: 15.05.2019  
3. This office notification of even No.dated: 22.04.2019 & 08.07.2019  
4. Decision of the Academic council at its meeting held on 04.08.2020 vide Agenda No: 1:13(2020-21)

Revised core courses to be offered under Group I and scheme of examinations for vocational courses Tax procedure & practice, office Management & Secretarial Practice and Computer Applications of B.Com degree programme under CBCS which was approved by the Academic council at its meeting held on 04.08.2020 are hereby notified for implementation for the III semester with effect from the academic year 2020-21

Copy of the same shall be downloaded from the Mangalore University website [www.mangaloreuniversity.ac.in](http://www.mangaloreuniversity.ac.in)

REGISTRAR

To:

- 1) The Principals of the Colleges concerned.
- 2) The Registrar (Evaluation), Mangalore University.
- 3) Prof. Ishwara P., Chairman, UG BOS in Commerce & Professor, Department of Commerce, Mangalore University.
- 4) The Assistant Registrar/ Superintendents, Academic Section, O/o the Registrar, Mangalore University.
- 5) The Director, DUIMS, Mangalore University - with a request to publish in the Website.
- 6) Guard File.

# Mangalore University

## Syllabus for B.Com(VOC) (Tax Procedure)

### Course as per CBCS Regulations 2018-19:

#### Programme Objectives:

1. The Course focuses mainly on enhancing the employability skills of the Commerce students
2. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.

#### Proposed Semester wise Subjects for B.Com(VOC) (Tax Procedure) Degree

<b>I year B.Com(Voc), I Semester</b>						
	Subjects/Courses	Teaching Hours/Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	Quantitative Techniques- I	4	20	80	100	02
	Financial Accounting – I	6	30	120	150	03
Vocational course	Tax Procedure And Practice I – Income Tax Law and Practice -I	4	20	80	100	02
	Tax Procedure and Practice-II – Goods and Service Tax Act-I	4	20	80	100	02
	Tax Procedure Practical – I Income Tax and Indirect tax	2	10	40	50	01
<b>Group II</b> Elective Courses	Elective Courses	2	10	40	50	01
<b>Group III</b> (a) Compulsory Foundation	Language I	4	20	80	100	02
	Language II	4	20	80	100	02
<b>Group III</b> (b) Elective Foundation	Indian Constitution/Human Rights/Gender Equity/Environmental studies	2	10	40	50	01
<b>Group IV</b>	Co-Curricular and Extra-Curricular activities	-	-	-	50	01
					<b>850</b>	<b>17</b>
<b>I year B.Com(Voc), II Semester</b>						
	Subjects/Courses	Teaching Hours/Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	Quantitative Techniques- II	4	20	80	100	02
	Financial Accounting - II	6	30	120	150	03
Vocational course	Tax Procedure and Practice III- Income Tax Law and Practice –II	4	20	80	100	02
	Tax Procedure and Practice IV –	4	20	80	100	02

	Goods and Service Tax Act – II					
	Tax Procedure Practical – II Income tax and Indirect Tax	2	10	40	50	01
<b>Group II</b> Elective Courses	Elective Courses	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I	4	20	80	100	02
	Language II	4	20	80	100	02
	Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50	01
b) Elective Foundation						
<b>Group IV</b>	Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>

<b>II year B.Com(Voc), III Semester</b>						
	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	Financial Accounting - III	6	30	120	150	03
	Modern Bank Management	4	20	80	100	02
Vocational course	Tax Procedure and Practice V- Income Tax Law and Practice –III	4	20	80	100	02
	Tax Procedure and Practice VI – Goods and Service tax Act – III	4	20	80	100	02
	Tax Procedure Practical – III Income tax and Indirect Tax	2	10	40	50	01
<b>Group II: Elective Courses</b>	Elective Courses	<b>2</b>	<b>10</b>	<b>40</b>	50	01
<b>Group III</b> a) Compulsory Foundation	Language I	<b>4</b>	<b>20</b>	<b>80</b>	100	02
	Language II	<b>4</b>	<b>20</b>	<b>80</b>	100	02
	Indian Constitution/Human Rights/Gender equity/ Environmental Studies	<b>2</b>	<b>10</b>	<b>40</b>	50	01
b) Elective Foundation						
<b>Group IV</b>	Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>
<b>II year B.Com(Voc), IV Semester</b>						
	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses	Financial Accounting –IV	6	30	120	150	03
	International Trade	4	20	80	100	02

(Commerce Subjects)						
Vocational course	Tax Procedure and Practice VII- Income Tax Law and Practice –IV	4	20	80	100	02
	Tax Procedure and Practice VIII – Goods and Service Tax Act – IV	4	20	80	100	02
	Tax Procedure Practical – IV Income Tax and Indirect Tax	2	10	40	50	01
<b>Group II</b> Elective Courses	Elective Courses	2	10	40	50	01
<b>Group III</b> a) Compulsory Foundation	Language I	4	20	80	100	02
	Language II	4	20	80	100	02
	b) Elective Foundation	Indian Constitution/Human Rights/Gender equity/ Environmental Studies	2	10	40	50
<b>Group IV</b>	Co-curricular and Extra- curricular Activities	-	-	-	50	01
					<b>850</b>	<b>17</b>

III year B.Com(Voc), V Semester						
	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses (Commerce Subjects)	Corporate Accounting – I	5	30	120	150	03
	Financial Management - I	5	30	120	150	03
	Business Law	5	30	120	150	03
	Modern Marketing	5	30	120	150	03
Vocational course	Tax Procedure and Practice IX- Income Tax Law and Practice –V	4	20	80	100	02
	Entrepreneurship Development-I	6	30	120	150	03
	Tax Procedure and Practice Practical – V Income tax Law	1(3 hours Practical)	10	40	50	01
<b>Group II</b>	Not applicable					
<b>Group III</b>	Not applicable					
<b>Group IV</b>	Not applicable					
III year B.Com(Voc), VI Semester						
	Subjects/Courses	Teaching Hours/ Week	Marks			Credits
			I A	U Exam	Total	
<b>Group I:</b> Core Courses	Corporate Accounting – II	5	30	120	150	03
	Financial Management - II	5	30	120	150	03
	Indian Corporate Law	5	30	120	150	03
	Auditing	5	30	120	150	03

(Commerce Subjects)						
Vocational course	Tax Procedure and Practice-X Customs Duty	4	20	80	100	02
	Entrepreneurship Development – II	4	20	80	100	02
	Project	2	20	80	100	02
					<b>900</b>	<b>18</b>
<b>Group II</b>	Not applicable					
<b>Group III</b>	Not applicable					
<b>Group IV</b>	Not applicable					
<b>Total</b>					<b>5200</b>	<b>104</b>