

**Department of Accountancy & Business Statistics**  
**Master of Vocation (Accounting, Taxation and Auditing) Programme**  
**COURSE CURRICULUM**  
**(Semester Scheme, 2 Years Degree Course)**  
**With Effective from Session 2020-2021**

**1. Eligibility of Admission:**

A candidate passing Bachelor degree in Commerce or equivalent, securing at least 48 per cent marks in aggregate shall be eligible for admission to the Master of Vocation (Accounting, Taxation and Auditing). Admission will be made on the basis of university rules.

**2. Course of Study:**

**Master of Vocation (Accounting, Taxation and Auditing)** course will be of four- semesters duration to be conducted in two years. The curriculum of this course is a suitable mix of general education and skill development components. Out of 120 credits 40 credits belong to general education components while 80 credits belong to skill development components.

**Detailed** Structure of course of study is given in the following table1:

**Table 1: Detailed Course of Study**

Semesters	Course Code	Nomenclatures of Course	Type of Course	Credit	Mode of Examination & Maximum Marks	
First	MVOC/101 MVOC/102	<b>General Education Papers</b>				
		Advanced Accounting	<b>Core</b>	5	Theory	
		Goods and Services Tax	<b>Core</b>	5	Internal 20 External 80	
	MVOC/103 MVOC/104 MVOC/105 MVOC/106	<b>Skill Component Papers</b>				
		Advanced MS Excel	<b>Core</b>	5	External	
		Advanced practical Business Accounting	<b>Core</b>	5	Practical	
Practical Stock Exchange Transaction		<b>Core</b>	5	100 each paper		
	Practical Financial Statement Analysis	<b>Core</b>	5			
Second	MVOC/201 MVOC/202A	<b>General Education Papers</b>				
		Income Tax	<b>Core</b>	5	Theory	
		Business Analytics	<b>Elective</b>	5	Internal 20 External 80	
	MVOC/202B MVOC/203	Advanced Financial Management	<b>Elective</b>			
		Contemporary Auditing	<b>Core</b>	5		
	MVOC/204 MVOC/205A MVOC/205B MVOC/206	<b>Skill Component Papers</b>				
Practical Goods and Services Tax		<b>Core</b>	5	External		
Business Analytics Using SPSS		<b>Elective</b>	5	Practical		
		<b>OR</b>			100 each paper	
	Practical Financial Management using EXCEL	<b>Elective</b>	5			
	Practical ROC Forms and Return Filing	<b>Core</b>				

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Third	MVOC/301 MVOC/302 MVOC/303	<b>General Education Papers</b> Advanced Cost Accounting Accounting Standards Tax Planning & Management	<b>Core</b> <b>Core</b> Core	5 5 5	Theory Internal 20 External 80
	MVOC/304 MVOC/305 MVOC/306 MVOC/307	<b>Skill Component Papers</b> Practical SAP Accounting Practical TDS and Advance Tax Practical Income Tax Practical Auditing	<b>Core</b> <b>Core</b> <b>Core</b> <b>Core</b>	5 5 5 5	External Practical 100 each paper
Fourth	MVOC/401 A <hr style="border: 1px solid orange;"/> MVOC/401 B <hr style="border: 1px solid orange;"/>	<b>Skill Component</b> Industrial Internship <u>OR</u> In-house Project <hr style="border: 1px solid orange;"/>	<b>Core</b>	25	External 300
<b>Total Credit: Skill Component = 80, General education =40,</b>				<b>120</b>	

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**FORTH SEMESTER**  
**MVOC 401A: Industrial Internship**

**Modus Operandi of Industrial internship**

After completion of 3<sup>th</sup> Semester examination, each student has to complete industrial internship for five months. This internship can be performed either at CA/CS practicing firm or manufacturing company or Banking Company or Insurance Company or Mutual fund or Dealers and distributors who are covered under tax audit.

Candidate has to get following documents from training provider:

1. Certificate of completion of industrial internship with satisfactory comment on original letter head of internship provider.
2. Photo copy of attendance register duly attested by internship provider.
3. Candidate has to prepare a Project report of work performed on internship

A report of industrial internship has to be submitted to the office before 30<sup>th</sup> May. Whatever he or she learnt during training period has to be written in his own language. Date wise daily activity performed by the candidate at the office of training provider has to be included in annexure.

The evaluation of project report and Viva-voce shall be conducted by a board consisting external examiner either from industry or academic institution, Professor Convener of M. Voc. (ATA) Programme and internal examiner. External examiner shall be appointed by the university. If convener is not professor then senior professor from department of Accountancy and Business statistics shall be member of board.

Note: A guide consent form has to be submitted by the candidate before joining the industrial internship. Student has to select a guide out of teachers who are teaching in the department.

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**FORTH SEMESTER**

**MVOC 401B: In-house Project**

A Student who secure more than 65% marks in aggregate of first four semesters can adapt in house project course option. Under this course student has to carry a small research under the supervision of guide and submit research project report. The following process is to be adopted:

1. Students who opted in house project course have to choose a guide. A guide should be permanent teacher of faculty of Commerce.
2. Students are expected to submit guide consent form to head Department of Accountancy and Business statistics.
3. Group project may be permitted on approval of the head of department subject to maximum 3 students

The evaluation of In house-Project report and Viva-voce shall be conducted by a board consisting external examiner either from industry or academic institution, Professor Convener of M. Voc. (ATA) Programme and internal examiner. External examiner shall be appointed by the university. If convener is not professor then senior professor from department of Accountancy and Business statistics shall be member of board.