

**BACHELOR OF COMMERCE  
TAXATION AND FINANCE  
B. Com. (TF)  
CURRICULUM  
for 2018 admissions onwards**

**GENERAL INFORMATION**

**Code Numbering:**

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400 etc.); the second digit indicates the type of the course, viz. 0, 1 and 2 indicate the core courses; 3,4,5,6 and 7 indicate the Elective courses; 8 indicates the Lab. or practical-based courses and 9 indicates Projects.

**ABBREVIATIONS USED IN THE CURRICULUM:**

Cat - Category  
Cr - Credits  
ES - Exam Slot  
L - Lecture  
P - Practical  
T - Tutorial

**DISCIPLINES**

AVP - Amrita Values Programmes  
BUS - Business Management  
CHY - Chemistry  
CMJ - Communication and Journalism  
COM -Commerce  
CSA - Computer Science and Applications  
CSN - Computer Systems and Network  
CUL - Cultural Education  
ECO - Economics  
ELL - English Language and Literature  
ENG - English  
ENV - Environmental Sciences  
FNA - Fine Arts  
HIN - Hindi  
KAN - Kannada  
LAW- Law  
MAL- Malayalam  
MAT- Mathematics  
MCJ - Mass Communication and Journalism  
OEL - Open Elective  
PHY - Physics  
SAN - Sanskrit  
SSK - Soft Skills  
SWK- Social Work  
TAM- Tamil

**SEMESTER I**

Course Code	Course Title	L – T – P	Cr.	ES
18ENG101	Communicative English	2 0 2	3	A
	Language Paper I	1 0 2	2	B
18COM101	Accountancy	3 1 0	4	C
18ECO103	Managerial Economics	3 0 0	3	E
18CSA106	PC Software	2 1 0	3	D
18MAT110	Fundamentals of Business Mathematics	3 1 0	4	G
18CSA186	PC Software Lab	0 0 3	1	L1
18CUL101	Cultural Education I	2 0 0	2	F
<b>TOTAL</b>			<b>22</b>	

**SEMESTER II**

Course Code	Course Title	L – T – P	Cr.	ES
18ENG121	Professional Communication	1 0 2	2	A
	Language Paper II	1 0 2	2	B
18COM111	Advanced Accountancy	3 1 0	4	C
18COM112	Banking	3 0 0	3	D
18LAW201	Indian Constitution	2 0 0	2	H
18ECO111	Economics for Business	2 1 0	3	E
18MAT113	Business Statistics and Operations Research	3 1 0	4	G
18CSA190	Business Skill using PC Lab. I	0 0 3	1	L1
18CUL111	Cultural Education II	2 0 0	2	F
<b>TOTAL</b>			<b>23</b>	

**SEMESTER III**

Course Code	Course Title	L – T – P	Cr.	ES
18COM201	Corporate Accounting	3 1 0	4	A
18COM202	Insurance and Risk Management	2 1 0	3	B
18COM204	Introduction to GST	3 0 0	3	C
18COM205	Income Tax Law and Practice - Heads of Income	3 0 2	4	E
18ENV300	Environmental Science and Sustainability	3 0 0	3	D
18LAW202	Mercantile Laws	2 1 0	3	J
18SSK201	Life Skills I	1 0 2	2	G
18AVP201	Amrita Values Programme I	1 0 0	1	F
<b>TOTAL</b>			<b>23</b>	

**SEMESTER IV**

Course Code	Course Title	L – T – P	Cr.	ES
18COM211	Fundamentals of Costing	3 1 0	4	A
18COM212	Advanced Concepts of GST	3 0 2	4	B
18COM215	Income Tax Law and Practice - Determination of Income	3 0 2	4	C
18LAW211	Company Law and Secretarial Practice	2 1 0	3	
18CSA217	Accounting Packages - Tally	2 0 0	2	H
18CSA287	Accounting Packages - Tally Lab.	0 0 3	1	L1
	Open Elective A*	3 0 0	3	J

18SSK211	Life Skills II	1 0 2	2	G
18AVP211	Amrita Values Programme II	1 0 0	1	F
<b>TOTAL</b>			<b>24</b>	

#### SEMESTER V

Course Code	Course Title	L – T – P	Cr.	ES
18COM301	Management Accounting	3 1 0	4	A
18COM302	GST – Procedures and Practices	3 0 0	3	B
18COM214	Introduction to Research Projects	2 1 0	3	C
18COM304	Investment Management	3 0 0	3	D
	Elective	3 0 0	3	E
18COM390	Live-in-Lab.@ / Open Elective B*	3 0 0	3	J
18COM305	Income Tax Law and Practice - Assessment Procedures and Authorities	3 0 2	4	F
18SSK301	Life Skills III	1 0 2	2	G
<b>TOTAL</b>			<b>25</b>	

#### SEMESTER VI

Course Code	Course Title	L – T – P	Cr.	ES
18COM311	Principles of Financial Management	3 1 0	4	A
18COM312	Capital Markets and Financial Services	3 1 0	4	B
18COM313	Auditing – Principles and Practices	3 1 0	4	C
18COM314	Customs Law - Practice and Procedure	3 0 2	4	D
18COM399	Project		6	P
<b>TOTAL</b>			<b>22</b>	
<b>Total credits for the Programme = 139</b>				

#### ELECTIVES (Any One)

Course Code	Course Title	L – T – P	Cr.	ES
18BUS341	Advertising and Brand Management	3 0 0	3	E
18BUS343	Enterprise Resource Planning	3 0 0	3	E
18BUS344	Hospital Management	3 0 0	3	E
18BUS345	Human Resource Management Concepts	3 0 0	3	E

\* Two Open Elective courses are to be taken by each student, one each in the 4th and the 5th semesters, from the list of Open Electives offered by the School.

@ Students undertaking and registering for a Live-in-Lab project, can be exempted from registering for an Open Elective course in the fifth semester.

#### LANGUAGE – PAPER I

Course Code	Course Title	L – T – P	Cr.	ES
18HIN101	Hindi I	1 0 2	2	B
18KAN101	Kannada I	1 0 2	2	B

18MAL101	Malayalam I	1 0 2	2	B
18TAM101	Tamil I	1 0 2	2	B
18SAN101	Sanskrit I	1 0 2	2	B

#### LANGUAGE – PAPER II

Course Code	Course Title	L – T – P	Cr.	ES
18HIN111	Hindi II	1 0 2	2	B
18KAN111	Kannada II	1 0 2	2	B
18MAL111	Malayalam II	1 0 2	2	B
18TAM111	Tamil II	1 0 2	2	B
18SAN111	Sanskrit II	1 0 2	2	B

#### OPEN ELECTIVES

Course Code	Course Title	L – T – P	Cr.	ES
18OEL231	Advertising	3 0 0	3	J
18OEL232	Basic Statistics	3 0 0	3	J
18OEL233	Citizen Journalismh	3 0 0	3	J
18OEL234	Creative Writing for Beginners	3 0 0	3	J
18OEL235	Desktop Support and Services	3 0 0	3	J
18OEL236	Development Journalism	3 0 0	3	J
18OEL237	Digital Photography	3 0 0	3	J
18OEL238	Emotional Intelligence	3 0 0	3	J
18OEL239	Essence of Spiritual Literature	3 0 0	3	J
18OEL240	Film Theory	3 0 0	3	J
18OEL241	Fundamentals of Network Administration	3 0 0	3	J
18OEL242	Gender Studies	3 0 0	3	J
18OEL243	Glimpses of Indian Economy and Polity	3 0 0	3	J
18OEL244	Graphics and Web-designing Tools	3 0 0	3	J
18OEL245	Green Marketing	3 0 0	3	J
18OEL246	Healthcare and Technology	3 0 0	3	J
18OEL247	History of English Literature	3 0 0	3	J
18OEL248	Indian Writing in English	3 0 0	3	J
18OEL249	Industrial Relations and Labour Welfare	3 0 0	3	J
18OEL250	Introduction to Ancient Indian Yogic and Vedic Wisdom	3 0 0	3	J
18OEL251	Introduction to Computer Hardware	3 0 0	3	J
18OEL252	Introduction to Event Management	3 0 0	3	J
18OEL253	Introduction to Media	3 0 0	3	J
18OEL254	Introduction to Right to Information Act	3 0 0	3	J
18OEL255	Introduction to Translation	3 0 0	3	J
18OEL256	Linguistic Abilities	3 0 0	3	J
18OEL257	Literary Criticism and Theory	3 0 0	3	J
18OEL258	Macro Economics	3 0 0	3	J
18OEL259	Managing Failure	3 0 0	3	J
18OEL260	Media Management	3 0 0	3	J
18OEL261	Micro Economics	3 0 0	3	J

18OEL262	Micro Finance, Small Group Management and Cooperatives	3 0 0	3	J
18OEL263	Negotiation and Counselling	3 0 0	3	J
18OEL264	New Literatures	3 0 0	3	J
18OEL265	Non-Profit Organisation	3 0 0	3	J
18OEL266	Personal Effectiveness	3 0 0	3	J
18OEL267	Perspectives in Astrophysics and Cosmology	3 0 0	3	J
18OEL268	Principles of Marketing	3 0 0	3	J
18OEL269	Principles of Public Relations	3 0 0	3	J
18OEL270	Science, Society and Culture	3 0 0	3	J
18OEL271	Statistical Analysis	3 0 0	3	J
18OEL272	Teamwork and Collaboration	3 0 0	3	J
18OEL273	The Message of Bhagwad Gita	3 0 0	3	J
18OEL274	Understanding Travel and Tourism	3 0 0	3	J
18OEL275	Videography	3 0 0	3	J
18OEL276	Vistas of English Literature	3 0 0	3	J
18OEL277	Web-Designing Techniques	3 0 0	3	J
18OEL278	Organic Farming	3 0 0	3	J
18OEL279	Basic Legal Awareness on Protection of Women and Rights	3 0 0	3	J
18OEL280	Ritual Performances of Kerala	3 0 0	3	J
18OEL281	Documenting Social Issues	3 0 0	3	J
18OEL282	Fabrication of Advanced Solar Cell	3 0 0	3	J
18OEL283	Basic Concepts of X-ray Diffraction	3 0 0	3	J
18OEL284	Introduction to FORTRAN and GNU PLOT	3 0 0	3	J
18OEL285	Introduction to Porous Materials	3 0 0	3	J
18OEL286	Forensic Science	3 0 0	3	J
18OEL287	Introduction to solar Physics	3 0 0	3	J
18OEL288	Recycling Recovery and Treatment Methods for Wastes	3 0 0	3	J
18OEL289	Acting and Dramatic Presentation	2 0 2	3	J
18OEL290	Computerised Accounting	2 0 2	3	J
18OEL291	Kerala Mural Art and Painting	2 0 2	3	J
18OEL292	Painting	2 0 2	3	J
18OEL293	Reporting Rural Issues	3 0 0	3	J