

BACHELOR OF COMMERCE TAXATION AND FINANCE

CURRICULUM

for 2015 admissions onwards

CURRICULUM

B Com – Taxation and Finance

2015 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	-	Practicals
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
15ENG101	Communicative English	2 0 2	3	A
	Language Paper I	1 0 2	2	B
15COM101	Accountancy	3 1 0	4	C
15CSA106	PC Software	2 1 0	3	D
15ECO103	Managerial Economics	3 0 0	3	E
15MAT104	Fundamentals of Business Mathematics	3 1 0	4	G
15CSA186	PC Software Lab.	0 0 3	1	L1
15CUL101	Cultural Education I	2 0 0	2	F
TOTAL			22	

SEMESTER II

Course Code	Course Title	L-T-P	Cr	ES
15ENG121	Professional Communication	1 0 2	2	A
	Language Paper II	1 0 2	2	B
15COM111	Advanced Accountancy	3 1 0	4	C
15COM112	Banking	3 0 0	3	D
15COM115	Income Tax Law and Practice - Basic Concepts	4 0 0	4	E
15MAT113	Business Statistics and Operations Research	3 1 0	4	G
15CUL111	Cultural Education II	2 0 0	2	F
TOTAL			21	

SEMESTER III

Course Code	Course Title	L-T-P	Cr	ES
15COM201	Corporate Accounting	3 1 0	4	A
15COM202	Insurance and Risk Management	2 1 0	3	B
15COM204	Service Tax and VAT	3 0 0	3	C
15COM205	Income Tax Law and Practice - Heads of Income	3 0 2	4	E
15ENV300	Environmental Science and Sustainability	3 0 0	3	D
15LAW202	Mercantile Laws	2 1 0	3	J
15SSK201	Life Skills I	1 0 2	2	G
15AVP201	Amrita Values Programme I	1 0 0	1	F
TOTAL			23	

SEMESTER IV

Course Code	Course Title	L-T-P	Cr	ES
15COM211	Fundamentals of Costing	3 1 0	4	A
15COM212	Central Sales Tax and Luxury Tax	3 0 2	4	B
15COM215	Income Tax Law and Practice - Determination of Income	3 0 2	4	C
15CSA217	Accounting Packages - Tally	2 0 0	2	H
15LAW201	Indian Constitution	2 0 0	2	E
15LAW211	Company Law and Secretarial Practice	2 1 0	3	D
	Open Elective A*	3 0 0	3	J
15CSA286	Accounting Packages – Tally Lab.	0 0 3	1	L1
15SSK211	Life Skills II	1 0 2	2	G
15AVP211	Amrita Values Programme II	1 0 0	1	F
TOTAL			26	

SEMESTER V

Course Code	Course Title	L-T-P	Cr	ES
15COM214	Introduction to Research Projects	2 1 0	3	C
15COM301	Management Accounting	3 1 0	4	A
15COM302	Central Excise Law	3 0 0	3	B
15COM304	Investment Management	3 0 0	3	D
15COM305	Income Tax Law and Practice - Assessment Procedures and Authorities	3 0 2	4	F
	Elective	3 0 0	3	E
15COM390	Live-in-Lab.@ / Open Elective B*	3 0 0	3	J
15SSK301	Life Skills III	1 0 2	2	G
TOTAL			25	

SEMESTER VI

Course Code	Course Title	L-T-P	Cr	ES
15COM311	Principles of Financial Management	3 1 0	4	A
15COM312	Capital Markets and Financial Services	3 1 0	4	B
15COM313	Auditing - Principles and Practices	3 1 0	4	C
15COM314	Customs Law - Practice and Procedure	3 0 2	4	D
15COM399	Project		6	P
TOTAL			22	

Total credits for the programme = 139

ELECTIVES (any one)

Course Code	Course Title	L-T-P	Cr	ES
15BUS341	Advertising and Brand Management	3 0 0	3	E
15BUS343	Enterprise Resource Planning	3 0 0	3	E
15BUS344	Hospital Management	3 0 0	3	E
15BUS345	Human Resources Management Concepts	3 0 0	3	E

LANGUAGE - Paper I

CourseCode	Course Title	L-T-P	Cr	ES
15HIN101	Hindi I	1 0 2	2	B
15KAN101	Kannada I	1 0 2	2	B
15MAL101	Malayalam I	1 0 2	2	B
15SAN101	Sanskrit I	1 0 2	2	B
15TAM101	Tamil I	1 0 2	2	B

LANGUAGE - Paper II

Course Code	Course Title	L-T-P	Cr	ES
15HIN111	Hindi II	1 0 2	2	B
15KAN111	Kannada II	1 0 2	2	B
15MAL111	Malayalam II	1 0 2	2	B
15SAN111	Sanskrit II	1 0 2	2	B
15TAM111	Tamil II	1 0 2	2	B

* 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.

OPEN ELECTIVES (3 0 0 3)

15OEL231	Advertising
15OEL232	Basic Statistics
15OEL233	Citizen Journalism
15OEL234	Creative Writing for Beginners
15OEL235	Desktop Support and Services
15OEL236	Development Journalism
15OEL237	Digital Photography
15OEL238	Emotional Intelligence
15OEL239	Essence of Spiritual Literature
15OEL240	Film Theory
15OEL241	Fundamentals of Network Administration
15OEL242	Gender Studies
15OEL243	Glimpses of Indian Economy and Polity
15OEL244	Graphics and Web-designing Tools
15OEL245	Green Marketing
15OEL246	Healthcare and Technology
15OEL247	History of English Literature
15OEL248	Indian Writing in English
15OEL249	Industrial Relations and Labour Welfare
15OEL250	Introduction to Ancient Indian Yogic and Vedic Wisdom
15OEL251	Introduction to Computer Hardware
15OEL252	Introduction to Event Management
15OEL253	Introduction to Media
15OEL254	Introduction to Right to Information Act
15OEL255	Introduction to Translation
15OEL256	Linguistic Abilities
15OEL257	Literary Criticism and Theory
15OEL258	Macro Economics
15OEL259	Managing Failure
15OEL260	Media Management
15OEL261	Micro Economics
15OEL262	Micro Finance, Small Group Management and Cooperatives
15OEL263	Negotiation and Counselling
15OEL264	New Literatures
15OEL265	Non-Profit Organisation
15OEL266	Personal Effectiveness

15OEL267	Perspectives in Astrophysics and Cosmology
15OEL268	Principles of Marketing
15OEL269	Principles of Public Relations
15OEL270	Science, Society and Culture
15OEL271	Statistical Analysis
15OEL272	Teamwork and Collaboration
15OEL273	The Message of Bhagwad Gita
15OEL274	Understanding Travel and Tourism
15OEL275	Videography
15OEL276	Vistas of English Literature
15OEL277	Web-Designing Techniques