



**SCHEME AND SYLLABUS  
BACHELOR OF COMMERCE  
(B Com)  
(Under the Choice Based Credit and Semester System)  
2022 Admissions**

**Elective I - Finance and Taxation  
Elective II – Cooperation  
Elective III – Business Analytics**



**Affiliated to Mahatma Gandhi University, Kottayam**

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## Acknowledgements

The Board of Studies gratefully acknowledge the valuable contributions of all those who joined hands in the preparation of the syllabus especially the Manager, V. Rev Fr Boby Mannamplackal, the Admisitor, Rev. Fr. Joseph Ponganthanath, Principal, Rev. Dr Roy Abraham P, my colleagues Dr. Thomas K V, Dr.Soosy Joseph, Ms Seethalekshmi C, Dr.Rupa.R, Mr Eric Thomas Joseph and subject expert Mr.Sanjeev Kumar Singh for their painstaking effort in completing the syllabus on time.

I also place on record my sincere thanks to all the Board of Studies members especially, Dr. S. Resia Beegam, Professor, Department of Commerce, University of Kerala, Dr. P. N. Harikumar, Professor, Department of Commerce, University of Kerala, Mr. Sreeraj V S, Assistant General Manager, State Bank of India, Mumbai (Special Invitee), CA. Amal Paul, ACA, Practicing Chartered Accountant, Sebastian & Paul, Chartered Accountants, Palarivattom, Kochi and Ms Anu Treesa George, Research Scholar at Victoria University, Melbourne, Australia,

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