

**SARDAR PATEL UNIVERSITY**

Vallabh Vidyanagar, Gujarat

(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))

Master of Commerce Integrated (B.Com. + M.Com.)Integrated M.Com. Semester - I**Syllabus with effect from the Academic Year 2022-2023**

Programme Outcome (PO) - For B.Com + M.Com. Programme	<ul style="list-style-type: none"> • Students will be ready for employment in functional areas like Accounting, Costing, Management Accounting, Auditing, Taxation, Banking, Insurance and so on. • Students will acquire the knowledge and skill for Decision making, Problem solving and will make them competent to establish and run the business efficiently and effectively. • Capability of the students to make decisions at personal & professional level will increase after completion of this course. • Students will be equipped to deal with business realities of today and prepares them to drive and face the challenges of tomorrow. • Program will help the students to cultivate Entrepreneurial Mindset and Skills.
Programme Specific Outcome (PSO) - For B.Com + M.Com. Semester - 1	<ul style="list-style-type: none"> • Demonstrate accounting, auditing, and problem-solving skills to provide insights on the overall business execution and performance. • Demonstrate comprehensive knowledge in the field of financial accounting. • Have in-depth knowledge in the areas of Business Economics and Environmental Studies. • Apply analytical skills and financial acumen to processes pertaining to advanced accounting and auditing.
To Pass:	<ol style="list-style-type: none"> 1. At least 40% Marks in the University Examination in each paper and 2. At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the College/Institute.

Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Ability Enhancement Course	IB01ACOM51	Business Communication-I	T	2	1.5	15	35	50
Core Courses (A) Core Compulsory	IB01CCOM51	Financial Accounting – I	T	4	3	30	70	100
	IB01CCOM52	Principles of Management –I	T	4	3	30	70	100
Core Allied	IB01CCOM53	Business Mathematics & Statistics -I	T	4	3	30	70	100
Discipline Specific Elective (Accounting & Auditing)	IB01DCOM51	Advanced Accounting –I	T	4	3	30	70	100
Generic Elective	IB01GCOM51	Economics –I (Principles of Micro Economics)	T	4	3	30	70	100
Skill - Enhancement Elective Course	IB01SCOM51	Environmental Studies	T	2	1.5	15	35	50

3 (Lectures) + 1 (CSDS) + 1 (Assignments)

Notes: 1 Class Room Presentation will include CSDS/ Factory Visit/ Field Study /Seminar/ Film Screening/ Audio-Video/ Problem Solving/ Group Study/ Case Study/ Book Review/ Article Review/ Computer Lab /Project work. etc.

2 Computer Application in Business – I & II Examination: Theory 1.1/2 Hrs, Practical 1.1/2 Hrs.

3 Holistic Response (Attendance) of the students in each subject will also be part of assessment during CSDS/Viva/presentation.