

**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 - II**Syllabus with effect from the Academic Year 2022-2023**

Programme Outcome (PO) - For B.Com + M.Com. Programme	<ul style="list-style-type: none"> <li>• Students will be ready for employment in functional areas like Accounting, Costing, Management Accounting, Auditing, Taxation, Banking, Insurance and so on.</li> <li>• 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.</li> <li>• Capability of the students to make decisions at personal &amp; professional level will increase after completion of this course.</li> <li>• Students will be equipped to deal with business realities of today and prepares them to drive and face the challenges of tomorrow.</li> <li>• Program will help the students to cultivate Entrepreneurial Mindset and Skills.</li> </ul>
Programme Specific Outcome (PSO) - For B.Com. + M.Com. Semester - 2	<ul style="list-style-type: none"> <li>• Demonstrate accounting, auditing, and problem-solving skills to provide insights on the overall business execution and performance.</li> <li>• Demonstrate comprehensive knowledge in the field of financial accounting.</li> <li>• Have in-depth knowledge in the areas of Business Economics and Environmental Studies.</li> <li>• Apply analytical skills and financial acumen to processes pertaining to advanced accounting and auditing.</li> </ul>

To Pass:	<ol style="list-style-type: none"> <li>1. At least 40% Marks in the University Examination in each paper and</li> <li>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.</li> </ol>
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Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
<b>Ability Enhancement Course</b>	IB02ACOM51	Business Communication–II	T	2	1.5	15	35	50
<b>Core Courses (A) Core Compulsory</b>	IB02CCOM51	Financial Accounting – II	T	4	3	30	70	100
	IB02CCOM52	Principles of Management –II	T	4	3	30	70	100
<b>Core Allied</b>	IB02CCOM53	Business Mathematics & Statistics -II	T	4	3	30	70	100
<b>Discipline Specific Elective (Accounting &amp; Auditing)</b>	IB02DCOM51	Advanced Accounting –II	T	4	3	30	70	100
<b>Generic Elective</b>	IB02GCOM51	Economics –II (Monetary Economics)	T	4	3	30	70	100
<b>Skill - Enhancement Elective Course</b>	IB02SCOM51	Climate Change & Sustainable Development	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.