



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat (Reaccredited with 'A' Grade by NAAC (CGPA 3.11))
Syllabus with effect from the Academic Year 2026-2027
PROGRAMME STRUCTURE (NEP-2020)
Bachelor of Commerce B.Com. Semester: VII Honours (Coursework)



Programme Outcome (PO) -For B. Com Programme	• Student will learn about Master corporate/firm taxation, Ind AS reporting frameworks, and modern cost management systems like Activity-Based Costing and Kaizen. • Apply core management functions and organizational behaviour theories to effectively lead teams, resolve conflicts, and make data-backed decisions. Understand the operations of Indian financial markets, RBI's monetary instruments, risk management techniques, and development banking functions. • Analyze environmental trends and psychological factors influencing technology-driven consumer behaviour to design effective marketing, segmentation, and positioning strategies. • Utilize design thinking and business plan methodologies to launch, pitch, and scale startups using institutional and government funding ecosystems. Utilize advanced Excel, Power Query, and digital HR analytics to clean datasets, visualize trends, and optimize modern talent management workflows.
Programme Specific Outcome (PSO) –For B.Com. Semester -7	• Corporate Tax & Cost Optimization Compliance Apply modern Indian tax laws, Ind AS accounting frameworks, and specialized cost-accounting methods to streamline corporate financial statements and optimize business cost structures. • Startup Valuation & Ecosystem Navigation Formulate comprehensive, pitch-ready business models and feasibility reports by leveraging institutional funding frameworks, government startup schemes, and venture capitalization tools. • Data-Driven Marketing & Workforce Analytics Deploy advanced Excel forecasting models, data visualization tools, and HRMS frameworks to decode consumer behavioural trends and optimize modern corporate talent acquisition pipelines.

Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Major	UB07HMACOM01	Advanced Cost and Management Accounting - I	T	4	2:30	50	50	100
	UB07HMACOM02	Entrepreneurship Development and Startup Management	T	4	2:30	50	50	100
	UB07HMACOM03	Business Environment and Policy Framework	T	4	2:30	50	50	100
Generic Elective	UB07HGECOM01	Management and Organizational Behaviour	T	4	2:30	50	50	100
Minor (Any one)	UB07HMICOM01	Accounting - Financial Reporting	T	4	2:30	50	50	100
	UB07HMICOM02	Finance - Financial System and Markets	T	4	2:30	50	50	100
	UB07HMICOM03	Marketing - Consumer Behaviour	T	4	2:30	50	50	100
	UB07HMICOM04	HRM - Human Resource Management	T	4	2:30	50	50	100
	UB07HMICOM05	Taxation -Direct Tax Management	T	4	2:30	50	50	100
	UB07HMICOM06	Banking & Insurance -Indian Financial System, Banking and Risk Management	T	4	2:30	50	50	100
Skill Enhancement Course	UB07HSECOM01	Advanced Excel for Business Analytics	T + P	2	1:30	25	25	50