



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: VIII Honours (Coursework)

Programme Outcome (PO) -For B. Com Programme	• Student will be understand Specialized & Contemporary Corporate Accounting Master integrated accounts, price-level adjustments (inflation accounting), human resource/environmental reporting, and contemporary Ind AS frameworks (such as taxes, foreign exchange, and revenue recognition). • Strategic Tax Planning & Reorganization Formulate advanced corporate tax strategies for financial, managerial, and capital structure decisions while navigating legal provisions for business reorganizations like amalgamations and demergers. • Banking, Insurance, & Capital Markets Expertise Evaluate the legalities of banking regulations, retail operations, and the ombudsman scheme, alongside a deep operational understanding of insurance principles, financial service marketing, and stock market risk management. • Ethical Leadership, Values, & Organizational Dynamics Apply ancient Indian ethos, scriptural management lessons, and values alongside modern organizational behaviour models to manage group dynamics, resolve executive stress, and lead change. • Strategic Operations, Logistics, & Tech Compliance Design global supply chain and service marketing models while executing core business strategies and managing regulatory/GST compliance digitally via tools like Tally Prime.
Programme Specific Outcome (PSO) –For B.Com. Semester -8	• Student will gain knowledge and Apply complex accounting frameworks including integrated accounts, price-level inflation adjustments, environmental disclosures, and Ind AS standards to prepare transparent financial statements for multinational operations. • Strategic Tax Restructuring & Reorganization: Formulate legal corporate tax-planning strategies regarding capital structure, asset management, and complex business reorganizations like demergers, slump sales, and corporate amalgamations. • Supply Chain, Service, & Digital Compliance Management: Design optimized global supply chain networks and service marketing models while executing digital tax compliance and accounting operations using Tally Prime.

Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Major	UB08HMACOM01	Advanced Cost and Management Accounting - II	T	4	2:30	50	50	100
	UB08HMACOM02	Strategic Management	T	4	2:30	50	50	100
	UB08HMACOM03	Supply Chain & Logistic Management	T	4	2:30	50	50	100
Generic Elective	UB08HGECOM01	Indian Ethos in Business Management	T	4	2:30	50	50	100
Minor (Any one)	UB08HMICOM01	Accounting - Accounting Standard – I	T	4	2:30	50	50	100
	UB08HMICOM02	Finance - Financial Markets and Services	T	4	2:30	50	50	100
	UB08HMICOM03	Marketing - Service Marketing	T	4	2:30	50	50	100
	UB08HMICOM04	HRM - Organizational Culture and Dynamics	T	4	2:30	50	50	100
	UB08HMICOM05	Taxation - Direct Tax Planning	T	4	2:30	50	50	100
	UB08HMICOM06	Banking & Insurance - Commercial Banking Regulation and Insurance	T	4	2:30	50	50	100
Skill Enhancement Course	UB08HSECOM01	Tally ERP with GST	T + P	2	1:30	25	25	50