



**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)**

|                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| <b>Programme Outcome (PO) -For B. Com Programme</b>             | <ul style="list-style-type: none"> <li>• Student will be understand Specialized &amp; 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).</li> <li>• Strategic Tax Planning &amp; Reorganization Formulate advanced corporate tax strategies for financial, managerial, and capital structure decisions while navigating legal provisions for business reorganizations like amalgamations and demergers.</li> <li>• Banking, Insurance, &amp; 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.</li> <li>• Ethical Leadership, Values, &amp; 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.</li> <li>• Strategic Operations, Logistics, &amp; 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.</li> </ul> |
| <b>Programme Specific Outcome (PSO) –For B.Com. Semester -8</b> | <ul style="list-style-type: none"> <li>• 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.</li> <li>• Strategic Tax Restructuring &amp; Reorganization: Formulate legal corporate tax-planning strategies regarding capital structure, asset management, and complex business reorganizations like demergers, slump sales, and corporate amalgamations.</li> <li>• Supply Chain, Service, &amp; Digital Compliance Management: Design optimized global supply chain networks and service marketing models while executing digital tax compliance and accounting operations using Tally Prime.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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