



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat (Reaccredited with 'A' Grade by NAAC (CGPA 3.11))
Syllabus with effect from the Academic Year 2025-2026
PROGRAMME STRUCTURE (NEP-2020)



Bachelor of Commerce B.Com. Semester: VI

Programme Outcome (PO) -For B. 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 soon. • He 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 the business realities of today and prepares them to drive and face the challenges of tomorrow. • Program will help the students to cultivate Entrepreneurial Mind set and Skills.
Programme Specific Outcome (PSO) –For B.Com. Semester -6	<ul style="list-style-type: none"> • Students will be equipped to work as Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Academician, Professor, Stock Agents, Government employments and soon. • Students will prove themselves in different professional exams like CA, CS, ICWA, CMA, CFA, GPSC and UPSC. • Students will learn relevant Advanced Accounting & Auditing career skills, applying both quantitative and qualitative knowledge to their future careers in business.

NO	Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
							Internal	External	Total
1	Ability Enhancement Course (AEC)	UB06AECOM01	Corporate Communication-II	T	2	1:30	25	25	50
Major (Any One Group) Credit – 12 (4 + 4 + 4)									
2	Group-1 Accounting & Auditing	UB06MACOM01	Advanced Accounting – IX	T	4	2:30	50	50	100
		UB06MACOM02	Advanced Accounting - X	T	4	2:30	50	50	100
		UB06MACOM11	Business Taxation-II	T	4	2:30	50	50	100
	Group-2 Management	UB06MACOM03	Business Management – IX	T	4	2:30	50	50	100
		UB06MACOM04	Business Management – X	T	4	2:30	50	50	100
		UB06MACOM11	Business Taxation-II	T	4	2:30	50	50	100
	Group-3 Banking	UB06MACOM05	Advanced Banking– IX	T	4	2:30	50	50	100
		UB06MACOM06	Advanced Banking– X	T	4	2:30	50	50	100
		UB06MACOM11	Business Taxation-II	T	4	2:30	50	50	100

NO	Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
							Internal	External	Total
	Group-4 Computer Applications	UB06MACOM07	Computer Application –IX	T+P	4	1:30 + 2	25T+25P	25T+25P	100
		UB06MACOM08	Computer Applications –X	T+P	4	1:30 + 2	25T+25P	25T+25P	100
		UB06MACOM11	Business Taxation-II	T	4	2:30	50	50	100
	Group-5 Statistics	UB06MACOM09	Advanced Statistics– IX	T	4	2:30	50	50	100
		UB06MACOM10	Advanced Statistics– X	T	4	2:30	50	50	100
		UB06MACOM11	Business Taxation-II	T	4	2:30	50	50	100
3	Minor (Elective) (Any One)	UB06MICOM01	Business Environment	T	4	2:30	50	50	100
		UB06MICOM02	Financial Management-II	T	4	2:30	50	50	100
		UB06MICOM03	Business Statistics-II	T	4	2:30	50	50	100
		UB06MICOM04	Business Law-II	T	4	2:30	50	50	100
		UB06MICOM05	Research Methodology	T	4	2:30	50	50	100
4	SEC (Any One)	UB06SECOM01	Internship	P	4	=	50	50	100