



**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar, Gujarat (Reaccredited with 'A' Grade by NAAC (CGPA 3.11))**  
**Syllabus with effect from the Academic Year 2023-2024**  
**PROGRAMME STRUCTURE |(NEP-2020)**  
**Bachelor of Commerce B.Com. Semester: II**



<b>Programme Outcome (PO) -For B.Com Programme</b>	<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 soon.</li> <li>• 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.</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 the 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 Mind set and Skills.</li> </ul>
<b>Programme Specific Outcome (PSO) –For B.Com. Semester -II</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Students will prove themselves in different professional exams like CA, CS, ICWA, CMA, CFA, GPSC and UPSC.</li> <li>• Students will learn relevant Advanced Accounting &amp; Auditing career skills, applying both quantitative and qualitative knowledge to their future careers in business.</li> </ul>

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) Credit -2	UB02AECOM01	English & Business Communication–II	T	2	1:30	25	25	50
<b>Major (Any One Group) Credit – 8 ( 4 + 4 )</b>									
2	<b>Group-1 Accounting &amp; Auditing</b>	UB02 MACOM 06	Financial Accounting– II	T	4	2:30	50	50	100
		UB02 MACOM 01	Advanced Accounting–II	T	4	2:30	50	50	100
	<b>Group -2 Management</b>	UB02 MACOM 06	Financial Accounting– II	T	4	2:30	50	50	100
		UB02 MACOM 02	Business Management –II (HRM)	T	4	2:30	50	50	100
	<b>Group -3 Banking</b>	UB02 MACOM 06	Financial Accounting– II	T	4	2:30	50	50	100
		UB02 MACOM 03	Advanced Banking– II	T	4	2:30	50	50	100
	<b>Group -4 Computer Applications</b>	UB02 MACOM 06	Financial Accounting– II	T	4	2:30	50	50	100
		UB02 MACOM 04	Computer Applications –II	T+P	4	2:30	25T+25P	25T+25P	100
	<b>Group -5 Statistics</b>	UB02 MACOM 06	Financial Accounting– II	T	4	2:30	50	50	100
		UB02 MACOM 05	Advanced Statistics– II	T	4	2:30	50	50	100

3	<b>Minor (Elective) Credit - 4</b>	UB02 MICOM 01	Business Economics - II (Monetary Economics)	T	4	2:30	50	50	100
4	<b>Multi -Disciplinary (Any One) Credit - 4</b>	UB02 MDCOM 01	Business Mathematics & Statistics-II	T	4	2:30	50	50	100
		UB02 MDCOM 02	Secretarial Practice-II	T	4	2:30	50	50	100
		UB02 MDCOM 03	Computer Applications in Business-II	T+P	4	2:30	25T+25P	25T+25P	100
		UB02 MDCOM 04	Industrial Relations & Labour Laws	T	4	2:30	30	70	100
5	<b>SEC (Any One) Credit - 2</b>	UB02 SECOM 01	Communication Skills - II	T	2	1:30	25	25	50
		UB02 SECOM 02	Soft Skills - II	T	2	1:30	25	25	50
		UB02 SECOM 03	Computer Skills- II	P	2	2	25	25	50
		UB02 SECOM 04	Time Management	T	2	1:30	25	25	50
6	<b>Value Added Course (Any One) Credit - 2</b>	UB02 VAIPD 01	Integrated Personality Development	T	2	1:30	25	25	50
		UB02 VACOM 02	NCC Army - 1	T	2	1:30	25	25	50
		UB02 VACOM 03	NSS – I	T	2	1:30	25	25	50
		UB02 VACOM 04	Yoga, Mediation & Happiness	T	2	1:30	25	25	50
		UB02 VACOM 05	Stress Management	T	2	1:30	25	25	50
		UB02 VACOM 06	Environmental Studies	T	2	1:30	25	25	50

**3 (Lectures) + 1(CSDS) + 1(Assignments)**

**Notes:1.** Each student shall have to offer the same Elective Course Paper at Semester I to IV. **Any qualified teacher can teach SEC,VAD and IKS.**

**2.** 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 /Projectwork.etc.

**3.** Computer Application in Business– I & II Examination: Theory 1.1 / 2Hrs, Practical 1.1/ 2 Hrs.

**4.** Practical are based on MS-Excel 2007 & above upgraded office version.

**5.** Student of Computer Application in Business– I & II must be remain present both in theory examination as well practical examination.