



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: V



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 -5	<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.

Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Major (Any One Group) Credit – 12 (4 + 4 + 4)								
Group-1 Accounting & Auditing	UB05MACOM01	Advanced Accounting – VII	T	4	2:30	50	50	100
	UB05MACOM02	Advanced Accounting - VIII	T	4	2:30	50	50	100
	UB05MACOM11	Business Taxation-I	T	4	2:30	50	50	100
Group-2 Management	UB05MACOM03	Business Management – VII	T	4	2:30	50	50	100
	UB05MACOM04	Business Management – VIII	T	4	2:30	50	50	100
	UB05MACOM11	Business Taxation-I	T	4	2:30	50	50	100
Group-3 Banking	UB05MACOM05	Advanced Banking– VII	T	4	2:30	50	50	100
	UB05MACOM06	Advanced Banking– VIII	T	4	2:30	50	50	100
	UB05MACOM11	Business Taxation-I	T	4	2:30	50	50	100

Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Group-4 Computer Applications	UB05MACOM07	Computer Application –VII	T+P	4	1:30 + 2	25T+25P	25T+25P	100
	UB05MACOM08	Computer Applications –VIII	T+P	4	1:30 + 2	25T+25P	25T+25P	100
	UB05MACOM11	Business Taxation-I	T	4	2:30	50	50	100
Group-5 Statistics	UB05MACOM09	Advanced Statistics– VII	T	4	2:30	50	50	100
	UB05MACOM10	Advanced Statistics– VIII	T	4	2:30	50	50	100
	UB05MACOM11	Business Taxation-I	T	4	2:30	50	50	100
Minor (Elective) (Any Two)	UB05MICOM01	Marketing Management	T	4	2:30	50	50	100
	UB05MICOM02	Financial Management-I	T	4	2:30	50	50	100
	UB05MICOM03	Business Economics-III	T	4	2:30	50	50	100
	UB05MICOM04	Business Statistics-I	T	4	2:30	50	50	100
	UB05MICOM05	Business Law-I	T	4	2:30	50	50	100
SEC (Any One)	UB05SECOM01	Communication Skills-V	T	2	1:30	25	25	50
	UB05SECOM02	Soft Skills- I	T	2	1:30	25	25	50
	UB05SECOM03	Computer Skills - V	P	2	2	25	25	50
	UB05SECOM04	Indian Society & Economy	T	2	1:30	25	25	50
	UB05SECOM05	Statistical Analysis-II	T	2	1:30	25	25	50