



SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Master of Commerce

Semester-II

Course Type	Course Code	Course Title	Teaching-Learning Scheme		Credits	Assessment Scheme & Marks				
			L-P-T	Total Notional Hours		Internal Assessment			External Assessment	Total Marks
						FA	SA	Total		
DSC	P2C02NCCOM01	Strategic Cost and Management Accounting	3-0-1	120	04	30	20	50	50	100
DSC	P2C02NCCOM02	Strategic Management	3-0-1	120	04	30	20	50	50	100
DSC	P2C02NCCOM03	Supply Chain & Logistic Management	3-0-1	120	04	30	20	50	50	100
DGE	P2C02NGCOM01	Indian Ethos in Business Management	3-0-1	120	04	30	20	50	50	100
DSE: Discipline Specific Elective (Any one Group)	P2C02NECOM01	Accounting: Accounting Standards-I	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM02	Finance: Financial Markets and Services	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM03	Marketing: Service Marketing	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM04	HR: Organizational Culture and Dynamics	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM05	Taxation: Direct Tax Planning	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM06	Banking & Insurance: Commercial Banking Regulations and Insurance	3-0-1	120	04	30	20	50	50	100
SBC	P2C02NSCOM01	Tally ERP with GST	0-2-0	60	02	15	10	25	25	50
				660	22	165	110	275	110	550