



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat (Reaccredited with 'A' Grade by NAAC (CGPA 3.11))
Syllabus with effect from the Academic Year 2024-2025
PROGRAMME STRUCTURE (NEP-2020)



Bachelor of Commerce B.Com. Semester: III

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| 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 -1 | <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) | UB03AECOM01 | Commercial Communication–I | T | 2 | 1:30 | 25 | 25 | 50 |
| Major (Any One Group) Credit – 12 (4 + 4 + 4) | | | | | | | | | |
| 2 | Group-1 Accounting & Auditing | UB03MACOM01 | Advanced Accounting - III | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MACOM02 | Advanced Accounting - IV | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MACOM11 | Cost and Management Accounting-I | T | 4 | 2:30 | 50 | 50 | 100 |
| | Group-2 Management | UB03MACOM03 | Business Management – III (Marketing Mgt.-1) | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MACOM04 | Business Management – IV (Marketing Mgt.-2) | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MACOM11 | Cost and Management Accounting-I | T | 4 | 2:30 | 50 | 50 | 100 |
| | Group-3 Banking | UB03MACOM05 | Advanced Banking– III | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MACOM06 | Advanced Banking– IV | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MACOM11 | Cost and Management Accounting-I | 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 | UB03MACOM07 | Computer Application –III | T+P | 4 | 1:30 + 2 | 25T+25P | 25T+25P | 100 |
| | | UB03MACOM08 | Computer Applications –IV | T+P | 4 | 1:30 + 2 | 25T+25P | 25T+25P | 100 |
| | | UB03MACOM11 | Cost and Management Accounting-I | T | 4 | 2:30 | 50 | 50 | 100 |
| | Group-5 Statistics | UB03MACOM09 | Advanced Statistics– III | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MACOM10 | Advanced Statistics– IV | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MACOM11 | Cost and Management Accounting-I | T | 4 | 2:30 | 50 | 50 | 100 |
| 3 | Multi-Disciplinary (Any One) | UB03MDCOM01 | Business Mathematics & Statistics-III | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MDCOM02 | Small Enterprise Management | T | 4 | 2:30 | 50 | 50 | 100 |
| | | UB03MDCOM03 | Computer Applications in Business-III | T+P | 4 | 1:30 + 2 | 25T+25P | 25T+25P | 100 |
| | | UB03MDCOM04 | Business Economics - II | T | 4 | 2:30 | 50 | 50 | 100 |
| 4 | SEC (Any One) | UB03SECOM01 | Communication Skills-III | T | 2 | 2 | 25 | 25 | 50 |
| | | UB03SECOM02 | Computer Skills - III | P | 2 | 2 | 25 | 25 | 50 |
| | | UB03SECOM03 | Social Entrepreneurship | T | 2 | 1:30 | 25 | 25 | 50 |
| | | UB03SECOM04 | Climate Change and Sustainable Development | T | 2 | 1:30 | 25 | 25 | 50 |

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| 6 IKS (Any One) | UB03IKCOM01 | Dharmshashtra (Aacharasamhita) | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM02 | Mimansa (Purva and Uttara) | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM03 | Nirukta | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM04 | Nyaya | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM05 | Puran | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM06 | Shiksha | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM07 | Vyakranam (व्याकरणम्) | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM08 | Arthaveda | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM09 | Ishavasyopanishad (Krutilakshi Abhyas) | T | 2 | 1:30 | 25 | 25 | 50 |
| | UB03IKCOM10 | Kautilya's Arthashastra | T | 2 | 1:30 | 25 | 25 | 50 |