



**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar, Gujarat**  
 (Reaccredited with 'A' Grade by NAAC (CGPA 3.25)  
 Syllabus with effect from the Academic Year 2021-2022



**PROGRAMME STRUCTURE**

**Bachelor of Commerce**

**B.Com. Semester: I**

|  |   |
|--|---|
| Programme Outcome (PO) -<br>For B.Com Programme            | <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 so on.</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 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 Mindset and Skills.</li> </ul> |
| Programme Specific Outcome (PSO) - For B.Com. Semester - I | <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 so on.</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>   |

|          |   |
|----------|---|
| To Pass: | (i) At least <b>40% Marks</b> in each paper at the <b>University Examination</b> and <b>aggregate Marks. Internal &amp; External Assessment.</b><br>(ii) At least <b>25% Marks</b> in each paper in <b>Internal Assessment</b> and <b>35% marks aggregate marks in Internal Assessment.</b> |
|----------|---|

| Course Type                                 | Course Code | Course Title  | T/P | Credit | Exam Duration in Hours | Components of Marks |                  |       |
|---|-------------|---|-----|--------|------------------------|---------------------|------------------|-------|
|   |             |   |     |        |                        | Internal            | External         | Total |
| <b>Ability Enhancement Course (Any One)</b> | UB01ACOM71  | English & Business Communication-I                    | T   | 3      | 3                      | 30                  | 70               | 100   |
| <b>Core Courses (A) Core Compulsory</b>     | UB01CCOM71  | Financial Accounting – I                              | T   | 3      | 3                      | 30                  | 70               | 100   |
|   | UB01CCOM72  | Business Organisation & Management –I                 | T   | 3      | 3                      | 30                  | 70               | 100   |
| <b>(B) Core Allied (Any One)</b>            | UB01CCOM73  | Business Mathematics & Statistics -I T                | T   | 3      | 3                      | 30                  | 70               | 100   |
|   | UB01CCOM74  | Secretarial Practice – I                              | T   | 3      | 3                      | 30                  | 70               | 100   |
|   | UB01CCOM75  | Computer Applications in Business-I                   | T+P | 3      | 3                      | 30<br>(15T +15P)    | 70<br>(35T +35P) | 100   |
|   | UB01CCOM76  | Advertising, Sales Promotion and Sales Management – I | T   | 3      | 3                      | 30                  | 70               | 100   |

| Discipline Specific Elective (Any One Group)         |            |   |     |   |   |                 |                 |     |
|--|------------|---|-----|---|---|-----------------|-----------------|-----|
| <b>Accounting &amp; Auditing</b>                     | UB01DCOM71 | Advanced Accounting –I                      | T   | 3 | 3 | 30              | 70              | 100 |
|  | UB01DCOM72 | Advanced Accounting –II                     | T   | 3 | 3 | 30              | 70              | 100 |
| <b>Financial Management</b>                          | UB01DCOM73 | Business Finance                            | T   | 3 | 3 | 30              | 70              | 100 |
|  | UB01DCOM74 | Financial Market Operations                 | T   | 3 | 3 | 30              | 70              | 100 |
| <b>Marketing Management</b>                          | UB01DCOM75 | Principles of Marketing – I                 | T   | 3 | 3 | 30              | 70              | 100 |
|  | UB01DCOM76 | Principles of Marketing – ii                | T   | 3 | 3 | 30              | 70              | 100 |
| <b>Human Resource Management</b>                     | UB01DCOM77 | Personnel Management – I                    | T   | 3 | 3 | 30              | 70              | 100 |
|  | UB01DCOM78 | Personnel Management – II                   | T   | 3 | 3 | 30              | 70              | 100 |
| <b>Banking</b>                                       | UB01DCOM79 | Advanced Banking – I                        | T   | 3 | 3 | 30              | 70              | 100 |
|  | UB01DCOM80 | Advanced Banking – II                       | T   | 3 | 3 | 30              | 70              | 100 |
| <b>Business Management</b>                           | UB01DCOM81 | Business Management –I (HRM)                | T   | 3 | 3 | 30              | 70              | 100 |
|  | UB01DCOM82 | Business Management –II (HRM)               | T   | 3 | 3 | 30              | 70              | 100 |
| <b>Computer Applications</b>                         | UB01DCOM83 | Computer Applications – I                   | T+P | 3 | 3 | 30<br>(15P+15T) | 70<br>(35P+35T) | 100 |
|  | UB01DCOM84 | Computer Applications – II                  | T+P | 3 | 3 | 30<br>(15P+15T) | 70<br>(35P+35T) | 100 |
| <b>Statistics</b>                                    | UB01DCOM85 | Advanced Statistics – I                     | T   | 3 | 3 | 30              | 70              | 100 |
|  | UB01DCOM86 | Advanced Statistics – II                    | T   | 3 | 3 | 30              | 70              | 100 |
| <b>Generic Elective</b>                              | UB01GCOM71 | Economics –I(Principles of Micro Economics) | T   | 3 | 3 | 30              | 70              | 100 |
| <b>Skill - Enhancement Elective Course (Any One)</b> | UB01SCOM71 | Environmental Studies                       | T   | 3 | 3 | 30              | 70              | 100 |
|  | UB01SCOM72 | National Cader Corps-I                      | T   | 3 | 3 | 30              | 70              | 100 |

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

**Notes:** 1. Each student shall have to offer the same Elective Course Paper at Semester I to IV.

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 /Project work. etc.

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



Prof. Sandip K Bhatt  
Dean & Head



Dr. Kamlesh Dave  
Chairman



Dr. V M Vanar  
Chairman