



**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**

**Master of Commerce**

**M.Com. Semester: II**

Programme Outcome (PO) - For M.Com Programme	<p><b>After successful completion of this course, the student will be able to:</b></p> <ol style="list-style-type: none"> <li>To understand about soft skills chosen by the students. i.e. Tally, E Commerce, Corporate Communications etc.</li> <li>Learn various concepts of Strategic Management.</li> <li>Get familiarity with aspects of Business Environment.</li> <li>Learn concepts of Cost and Management Accounting.</li> <li>Get insights of elective subjects in various areas viz. Accounting, Marketing, HRM, Financial Management etc.</li> </ol>
Programme Specific Outcome (PSO) - For M.Com. Semester - 1	<p><b>After successful completion of this semester, the student will be able to:</b></p> <ol style="list-style-type: none"> <li>Get familiarity with computer and its application in Business.</li> <li>Get insights to various new concepts of accounting like Environmental Accounting, Human Resource Accounting etc.</li> <li>Gain familiarity with recent developments of specific areas like Advanced Accounting, Marketing Management, Human Resource Management, Financial Management and Tax Planning and Management.</li> </ol>

To Pass:	<ol style="list-style-type: none"> <li>At least 40% Marks in the University Examination in each paper and</li> <li>At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the Department /PG Centres</li> </ol>
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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>	PB02ACOM51	Computer Application in Business-II	T	4	3	30/12	70/28	100/40
	PB02ACOM52	E-Commerce-II	T	4	3	30/12	70/28	100/40
	PB02ACOM53	Corporate Communications-II	T	4	3	30/12	70/28	100/40
<b>Core Courses (Three)</b>	PB02CCOM51	Strategic Business Management-II	T	4	3	30/12	70/28	100/40
	PB02CCOM52	Business Environment-II	T	4	3	30/12	70/28	100/40
	PB02CCOM53	Cost and Management Accounting-II	T	4	3	30/12	70/28	100/40
<b>Elective Courses (Any One)</b>								
Advanced Accounting	PB02ECOM51	Management Control System-II	T	4	3	30/12	70/28	100/40
Marketing Management	PB02ECOM52	Service Marketing	T	4	3	30/12	70/28	100/40
Human Resource Management	PB02ECOM53	Human Resource Development	T	4	3	30/12	70/28	100/40
Financial Management	PB02ECOM54	Financial Markets and Services-II	T	4	3	30/12	70/28	100/40
Tax Planning and Management	PB02ECOM55	Direct Tax Planning-II	T	4	3	30/12	70/28	100/40
		<b>Total</b>		20		150	350/140	500/200

**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  
Board of Commerce



Dr. V M Vanar  
Chairman  
Accountancy Board