



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>After successful completion of this course, the student will be able to:</p> <ol style="list-style-type: none"> To understand about soft skills chosen by the students. i.e. Tally, E Commerce, Corporate Communications etc. Learn various concepts of Strategic Management. Get familiarity with aspects of Business Environment. Learn concepts of Cost and Management Accounting. Get insights of elective subjects in various areas viz. Accounting, Marketing, HRM, Financial Management etc.
Programme Specific Outcome (PSO) - For M.Com. Semester - 2	<p>After successful completion of this semester, the student will be able to:</p> <ol style="list-style-type: none"> Get familiarity with computer and its application in Business. Get insights to various new concepts of accounting like Environmental Accounting, Human Resource Accounting etc. Gain familiarity with recent developments of specific areas like Advanced Accounting, Marketing Management, Human Resource Management, Financial Management and Tax Planning and Management.

To Pass:	<ol style="list-style-type: none"> At least 40% Marks in the University Examination in each paper and 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
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Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
Ability Enhancement Course (Any One)	PB02ACOM51	Computer Application in Business-II	T/P	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
Core Courses (Three)	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
Elective Courses (Any One)								
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
		Total		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