



**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**

<b>Programme Outcome (PO) -For B.Com Programme</b>	<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 soon.</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 the 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 Mind set and Skills.</li> </ul>
<b>Programme Specific Outcome (PSO) –For B.Com. Semester -1</b>	<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 soon.</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>

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
<b>Major (Any One Group) Credit – 12 ( 4 + 4 + 4)</b>									
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	P	2	2	25	25	50
		UB03SECOM02	Computer Skills - III	P	2	2	25	25	50
		UB03SECOM03	Soft Skills - III	T	2	1:30	25	25	50
		UB03SECOM04	Climate Change and Sustainable Development	T	2	1:30	25	25	50
		UB03SECOM05	Social Entrepreneurship	T	2	1:30	25	25	50
6	IKS (Any One)	UB03IKCOM01	Dharm Shashtra	T	2	1:30	25	25	50
		UB03IKCOM02	Mimansa	T	2	1:30	25	25	50
		UB03IKCOM03	Nirukta	T	2	1:30	25	25	50
		UB03IKCOM04	Nyaya Darshan	T	2	1:30	25	25	50
		UB03IKCOM05	Purana	T	2	1:30	25	25	50
		UB03IKCOM06	Shiksha	T	2	1:30	25	25	50
		UB03IKCOM07	Vyakaran	T	2	1:30	25	25	50
		UB03IKCOM08	Arthaveda	T	2	1:30	25	25	50