



**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: IV**

<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 -4</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)	UB04AECOM01	Commercial Communication–II	T	2	1:30	25	25	50
<b>Major (Any One Group) Credit – 12 ( 4 + 4 + 4)</b>									
2	<b>Group-1 Accounting &amp; Auditing</b>	UB04MACOM01	Advanced Accounting – V	T	4	2:30	50	50	100
		UB04MACOM02	Advanced Accounting - VI	T	4	2:30	50	50	100
		UB04MACOM11	Cost and Management Accounting-II	T	4	2:30	50	50	100
	<b>Group-2 Management</b>	UB04MACOM03	Business Management – V (Financial Management – I)	T	4	2:30	50	50	100
		UB04MACOM04	Business Management – VI (Financial Management – II)	T	4	2:30	50	50	100
		UB04MACOM11	Cost and Management Accounting-II	T	4	2:30	50	50	100
	<b>Group-3 Banking</b>	UB04MACOM05	Advanced Banking– V	T	4	2:30	50	50	100
		UB04MACOM06	Advanced Banking– VI	T	4	2:30	50	50	100
		UB04MACOM11	Cost and Management Accounting-II	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
	<b>Group-4 Computer Applications</b>	UB04MACOM07	Computer Application –V	T+P	4	1:30 + 2	25T+25P	25T+25P	100
		UB04MACOM08	Computer Applications –VI	T+P	4	1:30 + 2	25T+25P	25T+25P	100
		UB04MACOM11	Cost and Management Accounting-II	T	4	2:30	50	50	100
	<b>Group-5 Statistics</b>	UB04MACOM09	Advanced Statistics– V	T	4	2:30	50	50	100
		UB04MACOM10	Advanced Statistics– VI	T	4	2:30	50	50	100
		UB04MACOM11	Cost and Management Accounting-II	T	4	2:30	50	50	100
<b>3</b>	<b>Minor (Elective) (Any One)</b>	UB04MICOM01	Macro Economics (Public Finance)	T	4	2:30	50	50	100
<b>4</b>	<b>SEC (Any One)</b>	UB04SECOM01	Communication Skills-IV	T	2	1:30	25	25	50
		UB04SECOM02	Computer Skills - IV	P	2	2	25	25	50
		UB04SECOM03	Soft Skills - IV	T	2	1:30	25	25	50
		UB04SECOM04	Disaster Management	T	2	1:30	25	25	50
		UB04SECOM05	Statistical Analysis-I	T	2	1:30	25	25	50
		UB04SECOM06	Distribution-and-Retailing	T	2	1:30	25	25	50
<b>6</b>	<b>Valued Courses (Any One)</b>	UB04VACOM01	NCC Army - II	T	2	1:30	25	25	50
		UB04VACOM02	Integrated Personality Development	T	2	1:30	25	25	50
		UB04VACOM03	Rurban Development	T	2	1:30	25	25	50
		UB04VACOM04	Reasoning Ability	T	2	1:30	25	25	50
		UB04VACOM05	NSS - II	T	2	1:30	25	25	50
		UB04VACOM06	Business Startup	T	2	1:30	25	25	50