



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four point scale at B++ Grade by NAAC

PROGRAMME STRUCTURE (NEP-2020)

Bachelor of Commerce (B.Com.)

Semester - I

Syllabus as per the NEP 2020 with effect from June – 2024

Programme Outcome (PO) - For B.Com. Semester -I	<ul style="list-style-type: none"> • Students will be ready for employment in functional areas like Accounting, Costing, Management Accounting, Auditing, Taxation, Banking, Insurance and so on. • Students 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. • Capability of the students to make decisions at personal & professional level will increase after completion of this course. • Students will be equipped to deal with the business realities of today and prepares them to drive and face the challenges of tomorrow. • Program will help the students to cultivate Entrepreneurial Mind set and Skills.
Programme Specific Outcome (PSO) – For B.Com. Semester -I	<ul style="list-style-type: none"> • 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. • Students will prove themselves in different professional exams like CA, CS, ICWA, CMA, CFA, GPSC and UPSC. • Students will learn relevant Advanced Accounting & Auditing career skills, applying both quantitative and qualitative knowledge to their future careers in business.

To Pass:	<ol style="list-style-type: none"> 1. At least 24% Marks in each paper and aggregate 36% marks in Internal Assessment. 2. At least 36% Marks in each paper at the Semester End Examination and aggregate marks in External Assessment.
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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) Credit -2	UB01AECOM01	English & Business Communication-I	T	2	1:30	25	25	50
Major (Any One Group) Credit – 8 (4 + 4)									
2	Group-1 Accounting & Auditing	UB01MACOM01	Financial Accounting– I	T	4	2:30	50	50	100
		UB01MACOM02	Advanced Accounting–I	T	4	2:30	50	50	100
	Group-2 Management	UB01MACOM01	Financial Accounting– I	T	4	2:30	50	50	100
		UB01MACOM03	Business Management –I (HRM)	T	4	2:30	50	50	100
	Group-3 Banking	UB01MACOM01	Financial Accounting– I	T	4	2:30	50	50	100
		UB01MACOM04	Advanced Banking– I	T	4	2:30	50	50	100

3	Minor (Elective) Credit - 4	UB01MICOM01	Business Organization & Management	T	4	2:30	50	50	100
4	Multi-Disciplinary (Any One) Credit - 4	UB01MDCOM01	Business Mathematics & Statistics-I	T	4	2:30	50	50	100
		UB01MDCOM02	Secretarial Practice-I	T	4	2:30	50	50	100
5	Skills Enhancement Course (SEC) (Any One) Credit - 2	UB01SECOM01	Environmental Studies	T	2	1:30	25	25	50
		UB01SECOM02	Office Management	T	2	1:30	25	25	50
6	Value Added Course / Indian Knowledge System (VAC/IKS) (Any One)	UB01IKCOM01	Introduction to Indian Knowledge Systems	T	2	1:30	25	25	50
		UB01IKCOM02	Arthaveda	T	2	1:30	25	25	50
		UB01IKCOM03	Astrology	T	2	1:30	25	25	50
		UB01IKCOM04	Dhanurveda	T	2	1:30	25	25	50
		UB01IKCOM05	Gandharveda	T	2	1:30	25	25	50
		UB01IKCOM06	Kalpa Shastra	T	2	1:30	25	25	50
		UB01IKCOM07	Ayurveda	T	2	1:30	25	25	50
		UB01IKCOM08	Chhand Rhythm	T	2	1:30	25	25	50

Notes:

1. Each student shall have to offer the same Elective Course Paper at Semester I to VIII. **Any qualified teacher can teach SEC, VAD and IKS.**
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.