



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

Syllabus as per the NEP 2020 with effect from June - 2025

Bachelor of Commerce (B.Com.)

Semester - III

Programme Outcome (PO) - For B.Com. Semester - III	<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 soon. 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. 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 - III	<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 soon. 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.

Sr. 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
Major (Any One Group) – 12 (4+4+4)									
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
		UB03MACOM07	Cost Accounting	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
		UB03MACOM07	Cost Accounting	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
		UB03MACOM07	Cost Accounting	T	4	2:30	50	50	100
3	Multi-Disciplinary (Any One)	UB03MDCOM01	Business Statistics	T	4	2:30	50	50	100
		UB03MDCOM02	Small Enterprise Management	T	4	2:30	50	50	100
		UB03MDCOM03	Business Economics – II	T	4	2:30	50	50	100
4	SEC (Any One)	UB03SECOM01	Sustainable Communication Skills-III	T	2	1:30	25	25	50
		UB03SECOM02	Social Entrepreneurship	T	2	1:30	25	25	50
		UB03SECOM03	Climate Change and Sustainable Development	T	2	1:30	25	25	50
5	IKS (Any One)	UB03IKCOM01	Dharmshashtra (Aacharasamhita)	T	2	1:30	25	25	50
		UB03IKCOM02	Mimansa (Purva and Uttara)	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	Puran	T	2	1:30	25	25	50
		UB03IKCOM06	Shiksha	T	2	1:30	25	25	50
		UB03IKCOM07	Vyakranam (व्याकरणम्)	T	2	1:30	25	25	50
		UB03IKCOM08	Arthaveda	T	2	1:30	25	25	50
		UB03IKCOM09	Ishavasyopanishad (Krutilakshi Abhyas)	T	2	1:30	25	25	50
Total Credit 22									