



## 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

Master of Commerce (M. Com.)

Semester - I

Syllabus with effect from: June – 2024

Programme Outcome (PO) - for M.Com. Programme	<ul style="list-style-type: none"> <li>• Understanding about soft skills chosen by the students. i.e. M. S. Excel, E-Commerce, Corporate Communications etc.</li> <li>• Learn various concepts of Strategic Management.</li> <li>• Get familiarity with aspects of Business Environment.</li> <li>• Learn concepts of Cost and Management Accounting.</li> <li>• Get insights of elective subjects in various areas viz. Accounting, Marketing, HRM etc.</li> </ul>
Programme Specific Outcome (PSO) for M.Com. Semester - I	<ul style="list-style-type: none"> <li>• Get familiarity with computer and its application in Business.</li> <li>• Get insights to various new concepts of accounting like Environmental Accounting, Human Resource Accounting etc.</li> <li>• Gain familiarity with recent developments of specific areas like Advanced Accounting, Marketing Management, Human Resource Management, Financial Management and Tax Planning and Management.</li> </ul>

<b>To Pass:</b>	<ol style="list-style-type: none"> <li>1. At least 40% Marks in the External Examination in each paper and</li> <li>2. At least 40% Marks in the individual head of passing or 30% marks in aggregate at the internal tests conducted by the Institute.</li> </ol>
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Course Type	Course Code	Course Title	T/P	Credit	Exam Duration Hours	Component of Marks		
						Internal	External	Total
Ability Enhancement Course (AEC) (Any One)	PB01ACOM51	Computer Application in Business-I	T/P	4	3	30/12	70/28	100/40
	PB01ACOM52	E-Commerce-I	T	4	3	30/12	70/28	100/40
	PB01ACOM53	Corporate Communications-I	T	4	3	30/12	70/28	100/40
Core Courses (Three)	PB01CCOM51	Strategic Business Management-I	T	4	3	30/12	70/28	100/40
	PB01CCOM52	Business Environment-I	T	4	3	30/12	70/28	100/40
	PB01CCOM53	Cost and Management Accounting-I	T	4	3	30/12	70/28	100/40

<b>Elective Courses (Any One)</b>								
Advanced Accounting	PB01ECOM51	Management Control System-I	T	4	3	30/12	70/28	100/40
Marketing Management	PB01ECOM52	Rural Marketing	T	4	3	30/12	70/28	100/40
Human Resource Management	PB01ECOM53	Organizational Behaviour	T	4	3	30/12	70/28	100/40
Financial Management	PB01ECOM54	Financial Markets and Services-I	T	4	3	30/12	70/28	100/40
Tax Planning and Management	PB01ECOM55	Direct Tax Planning-I	T	4	3	30/12	70/28	100/40
		Total		20		150	350/140	500/200

**3 (Lectures) + 1 (CSDS) + 1 (Assignment)**

**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 2010 & 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.