



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 December - 2025

Bachelor of Commerce (B.Com.)

Semester - IV

Programme Outcome (PO) - For B.Com. Semester - IV	<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 - IV	<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)	UB04AECOM01	Commercial Communication–II	T	2	1:30	25	25	50
Major (Any One Group) – 12 (4+4+4)									
2	Group-1 Accounting & Auditing	UB04MACOM01	Advanced Accounting – V	T	4	2:30	50	50	100
		UB04MACOM02	Advanced Accounting - VI	T	4	2:30	50	50	100
		UB04MACOM07	Management Accounting	T	4	2:30	50	50	100

	Group-2 Management	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
		UB04MACOM07	Management Accounting	T	4	2:30	50	50	100
	Group-3 Banking	UB04MACOM05	Advanced Banking– V	T	4	2:30	50	50	100
		UB04MACOM06	Advanced Banking– VI	T	4	2:30	50	50	100
		UB04MACOM07	Management Accounting	T	4	2:30	50	50	100
3	Minor (Elective) (Any One)	UB04MICOM01	Macro Economics (Public Finance)	T	4	2:30	50	50	100
4	SEC (Any One)	UB04SECOM01	Communication Skills-IV	T	2	1:30	25	25	50
		UB04SECOM02	Computer Skills - IV	T	2	1:30	25	25	50
		UB04SECOM03	Disaster Management	T	2	1:30	25	25	50
		UB04SECOM04	Mathematical Statistics	T	2	1:30	25	25	50
		UB04SECOM05	Distribution-and-Retailing	T	2	1:30	25	25	50
5	Valued Courses (Any One)	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
Total Credit 22									