



## 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

**Masters of Commerce (M.Com.)**

**Semester: IV**

**(with effect from: December, 2025)**

<b>Programme Outcome (PO) - For M. Com Programme</b>	<p><b>After successful completion of this course, the student will be able to:</b></p> <ol style="list-style-type: none"> <li>1) To understand about soft skills chosen by the students. i.e., Career Planning, Knowledge Management, Leadership skills etc.</li> <li>2) Learn various concepts and process of Research Methodology.</li> <li>3) Get familiarity with aspects of Entrepreneurship Development.</li> <li>4) Learn concepts of Corporate Accounting.</li> <li>5) Get insights of elective subjects in various areas viz. Accounting, Marketing, HRM, Financial Management, Taxation etc.</li> </ol>
<b>Programme Specific Outcome (PSO) – For M.Com. Semester - IV</b>	<p><b>After successful completion of this semester, the student will be able to:</b></p> <ol style="list-style-type: none"> <li>1) Get familiarity in dealing with corporate world.</li> <li>2) Get insights to various new concepts of Research Methodology, Entrepreneurship Development, and International Financial Management.</li> <li>3) Gain familiarity with recent developments of specific areas like Advanced Accounting, Marketing Management, Human Resource Management, Financial Management and Tax Planning and Management.</li> </ol>

<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>
-----------------	---

Course Type	Course Code	Course Title	T/P	Credit	Exam Duration Hours	Component of Marks		
						Internal	External	Total
Ability Enhancement Course (Any One)	PB04ACOM51	Career Planning-II	T	4	3	30/12	70/28	100/40
	PB04ACOM52	Knowledge Management-II	T	4	3	30/12	70/28	100/40
	PB04ACOM53	Leadership Skills-II	T	4	3	30/12	70/28	100/40
Core Courses (Three)	PB04CCOM51	Research Methodology-II	T	4	3	30/12	70/28	100/40
	PB04CCOM52	Entrepreneurship Development-II	T	4	3	30/12	70/28	100/40
	PB04CCOM53	Financial Management-II	T	4	3	30/12	70/28	100/40

<b>Elective Courses (Any One)</b>								
Advanced Accounting	PB04ECOM51	Corporate Accounting-II	T	4	3	30/12	70/28	100/40
Marketing Management	PB04ECOM52	Consumer Behaviour	T	4	3	30/12	70/28	100/40
Human Resource Management	PB04ECOM53	Strategic Human Resource Management	T	4	3	30/12	70/28	100/40
Financial Management	PB04ECOM54	Strategic Financial Management-II	T	4	3	30/12	70/28	100/40
Tax Planning and Management	PB04ECOM55	Indirect Taxes-II	T	4	3	30/12	70/28	100/40
		<b>Total</b>		20		150	350/140	500/200

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

**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.