



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: III

(with effect from: June,2025)

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

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| To Pass: | <ol style="list-style-type: none"> 1. At least 40% Marks in the External Examination in each paper and 2. At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the Institute |
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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 (Any One) | PB03ACOM51 | Career Planning-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| | PB03ACOM52 | Knowledge Management-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| | PB03ACOM53 | Leadership Skills-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| Core Courses (Three) | PB03CCOM51 | Research Methodology-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| | PB03CCOM52 | Entrepreneurship Development-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| | PB03CCOM53 | Financial Management-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |

| Elective Courses (Any One) | | | | | | | | |
|-----------------------------------|------------|-------------------------------------|---|----|---|-------|---------|---------|
| Advanced Accounting | PB03ECOM51 | Corporate Accounting-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| Marketing Management | PB03ECOM52 | Integrated Marketing Communications | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| Human Resource Management | PB03ECOM53 | Industrial Relations | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| Financial Management | PB03ECOM54 | Strategic Financial Management-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| Tax Planning and Management | PB03ECOM55 | Indirect Taxes-I | T | 4 | 3 | 30/12 | 70/28 | 100/40 |
| | | Total | | 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.