



**COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy)  
Level 4.5: B. Com. Semester I & II (Certificate in Commerce)**

SEMESTER - I								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 1	Financial Accounting – 1	4	0	4	50	50	100
2	Major 2	Business Accounting – 1	4	0	4	50	50	100
3	Minor 1 (Select Any One)	Business Administration – 1	4	0	4	50	50	100
		Business Management – 1	4	0	4	50	50	100
		Banking & Finance – 1	4	0	4	50	50	100
		Business Computer Science – 1	3	1	4	50	50	100
		Advance Business Statistics – 1	4	0	4	50	50	100
		Business & Co-operation – 1	4	0	4	50	50	100
		Business Economics – 1	4	0	4	50	50	100
4	MDC 1 (Select Any One)	Accounting Standards – 1	4	0	4	50	50	100
		Event Management	4	0	4	50	50	100
		Mathematics for Commerce – 1	4	0	4	50	50	100
		Gandhian Economics and Rural Development – 1	4	0	4	50	50	100
		Corporate Communication – 1	4	0	4	50	50	100
		Computer Application in Business-1	3	1	4	50	50	100
5	AEC 1 (Select Any One)	Functional Grammar & Composition	2	0	2	25	25	50
		Life Skills – 1	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 1 (Select Any One)	Finance for Everyone	2	0	2	25	25	50
		Mind Management	2	0	2	25	25	50
		Personality Development and Leadership Skill	2	0	2	25	25	50
		Basic IT Tools	1	1	2	25	25	50
		Time Management	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
7	IKS	As Per Basket of Saurashtra University For Semester-1 (Select Any one out of 32)	2	0	2	25	25	50
<b>TOTAL CREDITS</b>					<b>22</b>			
8	Vocational / Exit Course/s				<b>04</b>			

C = Credit, IM = Inter Exam Marks, EM = External Exam Marks





SEMESTER - II								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 3	Financial Accounting – 2	4	0	4	50	50	100
2	Major 4	Business Accounting – 2	4	0	4	50	50	100
3	Minor 2 (Select Any One)	Business Administration – 2	4	0	4	50	50	100
		Business Management – 2	4	0	4	50	50	100
		Banking & Finance – 2	4	0	4	50	50	100
		Business Computer Science – 2	3	1	4	50	50	100
		Advance Business Statistics – 2	4	0	4	50	50	100
		Business & Co-operation – 2	4	0	4	50	50	100
4	MDC 2 (Select Any One)	Business Economics – 2	4	0	4	50	50	100
		Accounting Standards – 2	4	0	4	50	50	100
		Export Import Management	4	0	4	50	50	100
		Mathematics for Commerce – 2	4	0	4	50	50	100
		Gandhian Economics and Rural Development – 2	4	0	4	50	50	100
		Corporate Communication – 2	4	0	4	50	50	100
5	AEC 2 (Select Any One)	Computer Application in Business-2	3	1	4	50	50	100
		Practical English	2	0	2	25	25	50
		Life Skills – 2	2	0	2	25	25	50
6	SEC 2 (Select Any One)	Other Courses	Other Courses from the pool of AEC course					
		Team Building	2	0	2	25	25	50
		Public Speaking	2	0	2	25	25	50
		Web Development and Designing	1	1	2	25	25	50
		Tourism Management	2	0	2	25	25	50
		Innovation and Entrepreneurship	2	0	2	25	25	50
7	VAC 2 (Select Any One)	Other Courses	Other Courses from the pool of SEC course					
		Personal Financial Planning	2	0	2	25	25	50
		Culture and Communication – 1	2	0	2	25	25	50
		Sports and Fitness – 1	1	1	2	25	25	50
		Environmental Study – 1	2	0	2	25	25	50
		Vedic Mathematics – 1	2	0	2	25	25	50
		Yoga & Happiness – 1	1	1	2	25	25	50
		Digital Empowerment	1	1	2	25	25	50
Other Courses			Other Courses from the pool of VAC Course					
<b>TOTAL CREDITS</b>					<b>22</b>			
8	Vocational / Exit Course/s				<b>04</b>			

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## Level 5.0: B. Com. Semester III & IV (Diploma in Commerce)

(NEP Cycle June-2023): MAJOR ACCOUNTANCY GROUP

B.COM. SEMESTER – III : MAJOR ACCOUNTANCY GROUP : ( W.E.F. JUNE-2024)								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theor y	Practical	Total	IM	EM	Total
1	Major 5	Cost Accounting - 1	4	0	4	50	50	100
2	Major 6	Business Accounting - 3	4	0	4	50	50	100
3	Major 7	Personal Tax Planning & Management-1	4	0	4	50	50	100
4	MDC 3 (Select Any One)	IFRS	4	0	4	50	50	100
		Brand Management	4	0	4	50	50	100
		Computer Application in Business-3	3	1	4	50	50	100
		Economics of money-1	4	0	4	50	50	100
		Business statistics	4	0	4	50	50	100
5	AEC 3 (Select Any One)	English writings and composition- I	2	0	2	25	25	50
		Life Skills - 3	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 3 (Select Any One)	Family Business	2	0	2	25	25	50
		Office Management	2	0	2	25	25	50
		Cyber Sphere and Security: Global Concerns-I	1	1	2	25	25	50
		Advertising And Personal Selling - 1	2	0	2	25	25	50
		Employability Skill Development-I	2	0	2	25	25	50
		Economics of financial planning	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
7	IKS-2 (Select Any One)	Indian Knowledge System - 2	2	0	2	25	25	50
		Indian economy	2	0	2	25	25	50
		Learning and Development - 1	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of IKS course of Saurashtra University					
TOTAL CREDITS					22			
8	Vocational / Exit Course/s				04			

C = Course Credit, IM = Inter Exam Marks, EM = External Exam Marks





B.COM. SEMESTER – IV : MAJOR ACCOUNTANCY GROUP : ( W.E.F.DECE -2024)								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 8	Cost Accounting – 2	4	0	4	50	50	100
2	Major 9	Business Accounting – 4	4	0	4	50	50	100
	Major 10	Personal Tax Planning & Management – 2						
3	Minor 3 (Select Any One)	Business Administration – 3 (HRM)	4	0	4	50	50	100
		Business Computer Science – 3	3	1	4	50	50	100
		Advance Business Statistics – 3	4	0	4	50	50	100
		Business Economics – 3 (ME)	4	0	4	50	50	100
		Business & co-operation – 3	4	0	4	50	50	100
		Business Management – 3 (INVENTORY MANAGEMENT)	4	0	4	50	50	100
		Banking & Finance-3	4	0	4	50	50	100
5	AEC 4 (Select Any One)	English writings and composition – ii	2	0	2	25	25	50
		Social Work Methods	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	0	2	25	25	50
		Social Media Marketing	2	0	2	25	25	50
		E-Commerce	2	0	2	25	25	50
		Cyber Sphere and Security: Global Concerns-II	1	1	2	25	25	50
		Sustainable Development and Living	2	0	2	25	25	50
		Employability Skill Development-II	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
7	VAC 2 (Select Any One)	Learning and Development – 2	2	0	2	25	25	50
		Environmental Study – 2	2	0	2	25	25	50
		Problems of Indian Economy	2	0	2	25	25	50
		NSS / NCC (AS PER SAU UNI LATTER NO AC/102847/2024 DATE:31/01/2024)	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of VAC Course					
TOTAL CREDITS					22			
8	Vocational / Exit Course/s				04			

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**Notes:**

1. Students are not allowed to take the same courses studied in the 12<sup>th</sup> class under the interdisciplinary category.



**COURSESTRUCTUREOFBachelorofCommerce(MajorAccounting&Finance):  
Level5.5:B.Com.SemesterV&VI(Bachelorof Commerce)**

SEMESTER-V								
Sr. No	Course Category	CourseTitle	CourseCredits			ExamMarks		
			Theory	Practical	Total	IM	EM	Total
1	Major11	CorporateAccounting- 1	4	0	4	50	50	100
2	Major12	BusinessAccounting-5(Digital AccountingUsingTally-1)	2	2	4	50	50	100
3	Major13	ManagementAccounting	4	0	4	50	50	100
4	Minor4 (Select AnyOne)	BusinessAdministration-4	4	0	4	50	50	100
		BusinessManagement-4	4	0	4	50	50	100
		Banking&Finance-4	4	0	4	50	50	100
		BusinessComputerScience-4	3	1	4	50	50	100
		AdvanceBusinessStatistics-4	4	0	4	50	50	100
		Business&Co-operation-4	4	0	4	50	50	100
5	Minor5 (Select AnyOne)	BusinessAdministration-5	4	0	4	50	50	100
		BusinessManagement-5	4	0	4	50	50	100
		Banking&Finance-5	4	0	4	50	50	100
		BusinessComputerScience-5	4	0	4	50	50	100
		AdvanceBusinessStatistics-5	3	1	4	50	50	100
		Business&Co-operation-5	4	0	4	50	50	100
		BusinessEconomics-5	3	1	4	50	50	100
6	SEC5 (SelectAny One)	DigitalMarketing	2	0	2	25	25	50
		LeadershipDevelopment	2	0	2	25	25	50
		Fundamental of Statistics	2	0	2	25	25	50
		CorporateLaw	2	0	2	25	25	50
		Economy of Gujarat	2	0	2	25	25	50
		OtherCourses	OtherCoursesfromthepoolofSECcourse					
<b>TOTALCREDITS</b>					<b>22</b>			

SEMESTER-VI								
Sr. No	Course Category	CourseTitle	CourseCredits			ExamMarks		
			Theory	Practical	Total	IM	EM	Total
1	Major14	CorporateAccounting- 2	4	0	4	50	50	100
2	Major15	BusinessAccounting-6(Auditing)	4	0	4	50	50	100
3	Major16	IKSinAccounting&Finance	4	0	4	50	50	100
4	Minor6 (Select AnyOne)	BusinessAdministration-6	4	0	4	50	50	100
		BusinessManagement-6	4	0	4	50	50	100
		Banking&Finance-6	4	0	4	50	50	100
		BusinessComputerScience-6	3	1	4	50	50	100
		AdvanceBusinessStatistics-6	4	0	4	50	50	100
		Business&Co-operation-6	4	0	4	50	50	100
5	AEC5 (SelectAny One)	EnglishforTradeandCommerce	2	0	2	25	25	50
		IntegratedMarketing Communication	2	0	2	25	25	50
		OtherCourses	OtherCoursesfromthepoolofAECcourse					
6	SEC6	InternshipTraining/FieldProject	0	4	4	0	100	100
<b>TOTALCREDITS</b>					<b>22</b>			

C=Credit,IM=InterExamMarks,EM=ExternalExam Marks

