



(Shri Ramkrishna Seva Mandal's)
ANAND COMMERCE COLLEGE
An Autonomous College (2025-26 to 2034-35)
(Affiliated to Sardar Patel University)
NAAC ACCREDITED 'A' GRADE (3.04 CGPA)
ISO 9001:2015



PROGRAMME STRUCTURE (NEP-2020)

BACHELOR OF COMMERCE SEMESTER: III

**Programme Outcomes
(PO)
-For B Com**

Upon successful completion of the B COM Programme, Graduates will be able to:

- Apply fundamental concepts and principles of commerce, including accounting, finance, taxation, economics, statistics and banking, to diverse business scenarios.
- Analyze business problems, evaluate various alternatives, and propose effective solutions using quantitative and qualitative approaches.
- Demonstrate ethical conduct, professional integrity, and a commitment to social responsibility in their personal and professional endeavours.
- Communicate effectively in oral and written forms for various business contexts and collaborate constructively within diverse teams.
- Develop an entrepreneurial mindset, identify business opportunities, and understand the process of starting and managing a new venture.
- Adapt to the dynamic global business environment by continuously acquiring new knowledge and skills for professional growth.

**Programme Specific
Outcomes (PSO) –For
B Com**

- To prepare and interpret financial statements, including consolidated accounts and specialized industry reports, in accordance with national and international accounting standards (e.g., Ind AS/IFRS).
- To compute direct and indirect tax liabilities, prepare and file tax returns, and recommend basic tax planning strategies for individuals and businesses.
- To apply cost accounting techniques for product costing, budgeting, and variance analysis, and utilize management accounting tools for strategic decision-making.
- To be equipped with in-depth knowledge and practical skills in accounting, auditing, taxation, and financial management, enabling them to work effectively as Accountants, Cost Accountants, Chartered Accountant, Management Accountants, Auditors, Bank Managers, Company Secretaries, and in various government and corporate roles.
- To be prepared for higher studies, competitive examinations like IBPS, GPSC and UPSC and academic careers, with the ability to contribute as Professors, Researchers, and Financial Experts, as well as pursue opportunities in stock markets, consultancy, and entrepreneurship.



Sr. No.	Course Type	Course Code	Course Title	Credit	T/P	Exam Duration	Components of Marks		
							Internal	External	Total
1	Major Courses	UC03MACOM01	Advanced Accounting III	4	T	2:30	50	50	100
2		UC03MACOM02	Advanced Accounting IV	4	T	2:30	50	50	100
3		UC03MACOM03	Cost and Management Accounting I	4	T	2:30	50	50	100
	Minor Course (Any One)	--	--	--	--	--	--	--	--
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4	Interdisciplinary Course/ Multi-Disciplinary (Any One)	UC03MDCOM01	Applied Statistics	4	T	2:30	50	50	100
		UC03MDCOM02	Business Economics	4	T	2:30	50	50	100
		UC03MDCOM03	Personal Financial Planning	4	T	2:30	50	50	100
5	Ability Enhancement Course (AEC)	UC03AECOM01	Commercial Communication I	2	T	1:30	25	25	50
6	Skill Enhancement Courses (SEC) (Any One)	UC03SECOM01	Digital Marketing	2	T	1:30	25	25	50
		UC03SECOM02	Event Management	2	T	1:30	25	25	50
		UC03SECOM03	Account for Everyone	2	T	1:30	25	25	50
		UC03SECOM04	Leadership and Team Building	2	T	1:30	25	25	50
		UC03SECOM05	Soft Skills for Business I	2	T	1:30	25	25	50
7	Value added course/ Indian Knowledge System (Any One)	UC03IKCOM01	Dharmshashtra	2	T	1:30	25	25	50
		UC03IKCOM02	Leadership Excellence through Bhagavad Gita	2	T	1:30	25	25	50
		UC03IKCOM03	Constitutional Values and Duties	2	T	1:30	25	25	50
		UC03IKCOM04	Atharvaveda	2	T	1:30	25	25	50
Total Credit 22									

