



(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: IV

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 endeavors. • 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	UC04MACOM01	Advanced Accounting V	4	T	2:30	50	50	100
2		UC04MACOM02	Advanced Accounting VI	4	T	2:30	50	50	100
3		UC04MACOM03	Cost and Management Accounting II	4	T	2:30	50	50	100
4	Minor Course (Any One)	UC04MICOM01	Business Statistics	4	T	2:30	50	50	100
		UC04MICOM02	Public Finance	4	T	2:30	50	50	100
		UC04MICOM03	Fundamentals of Investment Management	4	T	2:30	50	50	100
	Interdisciplinary Course/ Multi-Disciplinary (Any One)	--	--	--	--	--	--	--	--
5	Ability Enhancement Course (AEC)	UC04AECOM01	Commercial Communication II	--	--	--	--	--	--
6	Skill Enhancement Courses (SEC) (Any One)	UC04SECOM01	Digital Literacy and Social Media Marketing	2	T	1:30	25	25	50
		UC04SECOM02	Fundamentals of Entrepreneurship	2	T	1:30	25	25	50
		UC04SECOM03	Finance for Everyone	2	T	1:30	25	25	50
		UC04SECOM04	Statistical Methods	2	T	1:30	25	25	50
		UC04SECOM05	Soft Skills for Business II	2	T	1:30	25	25	50
7	Value added course/ Indian Knowledge System (Any One)	UC04VACOM01	Climate Change and Sustainable Development	2	T	1:30	25	25	50
		UC04VACOM02	Financial Literacy	2	T	1:30	25	25	50
		UC04VACOM03	National Service Scheme – II	2	T	1:30	25	25	50
		UC04VACOM04	National Cadet Corps – II	2	T	1:30	25	25	50
Total Credit 22									

