



SCHOOL OF
COMMERCE & MANAGEMENT STUDIES

INNOVATION CAMPUS , KUDLU GATE , HOSUR MAIN ROAD ,
BANGALORE – 560 068

Scheme & Syllabus
for
BACHELOR OF COMMERCE (B. COM)- REGULAR

(With effect from 2024-25)

DAYANANDA SAGAR UNIVERSITY
SCHOOL OF COMMERCE & MANAGEMENT STUDIES
BACHELOR OF COMMERCE

PROGRAM EDUCATIONAL OBJECTIVES

- To acquire essential managerial and leadership skills along with competency in chosen domain of business, study the issues and suggest solutions as a business analyst.
- To equip the learner with all the in-demand analytical skills the industry requires.
- To recognize, identify and foster the unique capabilities of each student and promote holistic development.
- To promote research culture through internships, research-oriented projects, live projects and enable them to be devoted to data-driven decision making in related fields
- To equip graduates well informed, confident, competent and committed corporate citizens contributing to the society.

PROGRAM SPECIFIC OUTCOMES:

- Comprehend the latest developments at national and international level through effective teaching with respect to curricular and co-curricular activities.
- Specific training to excel in their specialized field.
- Develops overall personality through proper value education, skill enhancement courses, ability enhancing languages and inculcate human values.
- Demonstrate the capacity to exert business analytics and research skills to achieve organizational goals
- Exert leadership qualities to inspire and drive team members towards organizational success.

PROGRAM OUTCOMES

- Exhibit comprehensive knowledge in coherent understanding of organizational development and inculcate lifelong learning
- Application of multidisciplinary approach to solve business problems from various perspectives and apply ethical principles in real life situations
- Apply analytical and critical thinking skills in resolving complex business issues in ever-changing technological advancement to meet the global needs
- Demonstrate the soft skills and exhibit a spirit of cooperation, leadership and team work to achieve pre -defined goals
- Inculcate entrepreneurial spirit and research by active participation of students in social, commercial and civic activity leading to national development
- Contribute to innovative development towards ecology, social and environment to meet sustainable development goals

SCHEME -B.COM - 2024 -2025 ONWARDS

I SEM B.COM

SL	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/P	CR
1	143	24SC1101	AEC	ENGLISH	2	-	-	-	2
2	143	24SC1102	AEC	FRENCH- I	2	-	-	-	2
	143	24SC1103		GERMAN-I					
	143	24SC1104		KANNADA-I					
3	143	24SC1105	MC	FINANCIAL ACCOUNTING	3	1	-	-	4
4	143	24SC1107	MC	BUSINESS ORGANIZATION AND MANAGEMENT	4	-	-	-	4
5	143	24SC1108	MC	CORPORATE LAW	4	-	-	-	4
6	143	24SC1110	MS	QUANTITATIVE TECHNIQUES	3	1	-	-	4
7	143	24SC1111	SEC	MICROSOFT OFFICE FOR BUSINESS	1	-	2	-	2
8	143	24SC1112	VAC	INDIAN CONSTITUTION	1	-	-	-	1
SUBTOTAL					20	2	2	-	23

AEC – Ability Enhancement Courses, MC- Major Core, MS – Minor Stream, SEC-Skill Enhancement Course, VAC- Value Added Course

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

**SCHEME – B.COM 2024 -2025 ONWARDS
II SEM B.COM**

SL	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/P	CR
1	143	24SC1201	AEC	BUSINESS AND CORPORATE COMMUNICATION	2	-	-	-	2
2	143	24SC1202	AEC	FRENCH- II	2	-	-	-	2
		24SC1203		GERMAN-II					
		24SC1204		KANNADA-II					
3	143	24SC1205	MC	ADVANCED FINANCIAL ACCOUNTING	3	1	-	-	4
4	143	24SC1206	MC	CORPORATE FINANCE	3	1	-	-	4
5	143	24BR1201	MC	INDIAN FINANCIAL SYSTEM	4	-	-	-	4
6	143	24SC1208	MS	MARKETING MANAGEMENT	4	-	-	-	4
7	143	24SC1210	SEC	ENTREPRENEURIAL SKILLS	1	-	2	-	2
8	143	24SC1211	VAC	ENVIRONMENTAL STUDIES	1	-	-	-	1
SUBTOTAL					20	2	2	-	23

AEC – Ability Enhancement Courses, MC- Major Core, MS – Minor Stream, SEC-Skill enhancement course, VAC- Value Added course

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

EXIT OPTION WITH CERTIFICATION – ABILITY TO SOLVE WELL DEFINED PROBLEMS.

NOTE: CORPORATE INTERNSHIP OF 4 CREDITS IN CASE OF EXIT

SCHEME – B.COM 2024 -25 ONWARDS**III SEM B.COM**

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1	143	24SC2306	MC	CORPORATE ACCOUNTING	3	1	-	-	4
2	143	24BA2301	MC	STOCK AND COMMODITY MARKET	4	-	-	-	4
3	143	24XY2311	MC	ELECTIVE I	4	-	-	-	4
	143	24XY2321	MC	ELECTIVE II	4	-	-	-	4
4	143	24SC2301	MS	MANAGERIAL ECONOMICS	4	-	-	-	4
5	143	24SC2302	SEC	INDIAN ETHOS AND LEADERSHIP	2	-	-	-	2
6	143	24SC2303	VAC	YOGA EDUCATION	-	-	2	-	1
7	143	24SC2304	INTERNSHIP	SOCIAL INTERNSHIP- COMMUNITY ENGAGEMENT AND SERVICE	-	-	-	2	2
SUBTOTAL					17	1	2	2	21

MC- Major Core, MS – Minor Stream, SEC-Skill Enhancement Course, VAC- Value Added Course
L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

ELECTIVE-I

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH		24FT2311	INTRODUCTION TO FINTECH
2	SUPPLY CHAIN MANAGEMENT	SCM	24SCM2311	INTRODUCTION TO SUPPLY CHAIN MANAGEMENT
3	BUSINESS ANALYTICS	BA	24BA2311	FUNDAMENTALS OF BUSINESS ANALYTICS

ELECTIVE -II

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH		24FT2321	FUNDAMENTALS OF BLOCK CHAIN AND CRYPTOCURRENCY
2	SUPPLY CHAIN MANAGEMENT	SCM	24SCM2321	INVENTORY MANAGEMENT & MATERIAL REQUIREMENT PLANNING
3	BUSINESS ANALYTICS	BA	24BA2321	BUSINESS ANALYTICS FOR DECISION MAKING

SCHEME - B.COM - 2024-25 ONWARDS**IV SEM B.COM**

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1	143	24SC2401	MC	COST AND MANAGEMENT ACCOUNTING	3	1	-	-	4
2	143	24SC2402	MC	PRINCIPLES AND PRACTICES OF AUDITING	4	-	-	-	4
3	143	24XY2431	MC	ELECTIVE III	4	-	-	-	4
	143	24XY2441	MC	ELECTIVE IV	4	-	-	-	4
4	143	24SC2402	MS	OPERATIONS RESEARCH	3	1	-	-	4
5	143	24SC2403	MULTI-DISCIPLINARY	GENERAL PSYCHOLOGY	3	-	-	-	3
6	143	24SC2404	MOOC	CERTIFICATION COURSES	-	-	2	-	1
SUBTOTAL					18	1	2	-	20

MC- Major Core, MS – Minor Stream, VAC- Value Added Course

L – lecture, T- tutorial, P- practical, S/P – seminar/project, CR- credit

ELECTIVE -III

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH		24FT2431	FINTECH REGULATIONS AND SECURITY
2	SUPPLY CHAIN MANAGEMENT	SCM	24SCM2431	SUPPLY CHAIN RISK MANAGEMENT
3	BUSINESS ANALYTICS	BA	24BA2431	PREDICTIVE ANALYTICS USING-R

ELECTIVE-IV

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH		24FT2441	ENTREPRENEURSHIP IN FINTECH
2	SUPPLY CHAIN MANAGEMENT	SCM	24SCM2441	SUPPLY CHAIN MODELING & MANAGEMENT
3	BUSINESS ANALYTICS	BA	24BA2441	FUNDAMENTALS OF ARTIFICIAL INTELLIGENCE -PYTHON

Note: Corporate Internship of 4 credits in case of Exit

EXIT OPTION WITH DIPLOMA – ABILITY TO SOLVE BROADLY DEFINED PROBLEMS.

SCHEME – B.COM - 2024-25 ONWARDS
V SEM B.COM

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S / P	C R
1	143	24SC3501	MC	DIRECT TAXATION	3	1		-	4
2	143	24XY3551	MC	ELECTIVE V	4	-	-	-	4
	143	24XY3561	MC	ELECTIVE VI	4	-	-	-	4
3	143	24SC3502	MS	RESEARCH METHODOLOGY	4	-	-	-	4
4	143	24SC3503	MULTI- DISCIPLINARY	ACCOUNTING SOFTWARE	2	-	2	-	3
5	143	24OEC3501 24OEC3502 24OEC3503 24OEC3504	OEC	Choose any one of the Following: A. CONTEMPORARY LEGAL ASPECTS FOR BUSINESS B. PERSONAL FINANCIAL PLANNING C. START-UP MANAGEMENT D. FUNDAMENTALS OF INCOME TAX	1	-	-	-	1
6	143	24SC3506	INTERNSHIP	CORPORATE INTERNSHIP	-	-	-	2	2
SUBTOTAL					14	1	2	2	18

MC- Major Core, MS – Minor Stream, OEC- Open elective course

L – lecture, T– tutorial, P– practical, S/P – seminar/project, CR- credit

ELECTIVE V

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH		24FT3551	TRENDS IN FINANCIAL TECHNOLOGIES
2	SUPPLY CHAIN MANAGEMENT		4SCM3551	SUSTAINABILITY AND GREEN SUPPLY CHAIN MANANGEMENT
3	BUSINESS ANALYTICS		24BA3551	BASICS OF ECONOMETRICS

ELECTIVE VI

SL.NO	SPECIALIZATION	XY	COURSE CODE	COURSE TITLE
1	FINTECH		24FT3561	BUSINESS INTELLIGENCE AND DATA VISUALIZATION
2	SUPPLY CHAIN MANAGEMENT		24BA3561	INTERNATIONAL SUPPLY CHAIN MANAGEMENT
3	BUSINESS ANALYTICS		24BA3561	DATA VIUALIZATION TECHNIQUES

SCHEME – B.COM 2024-25 ONWARDS

VI SEM B.COM

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1	143	24SC3601	MC	GST AND CUSTOMS LAW	3	1	-	-	4
2	143	24SC3602	PROJECT	RESEARCH PROJECT & DISSERTATION	4	-	-	-	4
3	143	24SC3603	SEC	E-FILLING OF IT & GST RETURNS	2	-	2	-	3
4	143	24SC3604	VAC	PERSONAL BRANDING AND NETWORKING	-	-	2	-	1
SUBTOTAL					16	1	4	-	19

MC- Major Core, MS – Minor Stream, SEC- Skill Enhancement Course, VAC- Value Added Course

L – lecture, T– tutorial, P– practical, S/P – seminar/project, CR- credit

EXIT OPTION WITH BACHELOR'S DEGREE-ABILITY TO SOLVE COMPOSITE PROBLEMS AND GAIN SUBSTANTIAL KNOWLEDGE FROM SELECTED ELECTIVE GROUP