



SCHOOL OF
COMMERCE & MANAGEMENT STUDIES

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

SCHEME & SYLLABUS
FOR
BACHELOR OF COMMERCE (B. Com-ACCA)

(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 ACCA

S L	PROGRAM CODE	COURSE CODE	CATEGOR Y OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1	109	24SC1101	AEC	ENGLISH	2	-	-	-	2
2	109	24SC1102	AEC	FRENCH- I	2	-	-	-	2
		24SC1103		GERMAN-I					
		24SC1104		KANNADA-I					
3	109	24SC1105	MC	FINANCIAL ACCOUNTING	3	1		-	4
4	109	24SC1107	MC	BUSINESS ORGANIZATION AND MANAGEMENT	4	-	-	-	4
5	109	24SC1108	MC	CORPORATE LAW	4	-	-	-	4
6	109	24SC1110	MS	QUANTITATIVE TECHNIQUES	3	1	-	-	4
7	109	24SC1111	SEC	MICROSOFT OFFICE FOR BUSINESS	1	-	2	-	2
8	109	24SC1112	VAC	INDIAN CONSTITUTION	1	-	-	-	1
SUBTOTAL					20	2	1	-	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-ACCA**

S L	PROGRAM CODE	COURSE CODE	CATEG ORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S / P	CR
1	109	24SC1201	AEC	BUSINESS AND CORPORATE COMMUNICATION	2	-	-	-	2
2	109	24SC1202	AEC	FRENCH- II	2	-	-	-	2
		24SC1203		GERMAN-II					
		24SC1204		KANNADA-II					
3	109	24BC1201	MC	INCOME TAX	3	1	-	-	4
4	109	24BC1202	MC	BUSINESS LAW	4	-	-	-	4
5	109	24BC1203	MC	ELEMENTS OF COSTING	3	1	-	-	4
6	109	24SC1208	MS	MARKETING MANAGEMENT	4	-	-	-	4
7	109	24SC1210	SEC	ENTREPRENEURIAL SKILLS	2	-	-	-	2
8	109	24SC1211	VAC	ENVIRONMENTAL STUDIES	1	-	-	-	1
SUBTOTAL					21	2	-	-	23

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Note: Corporate Internship of 4 credits in case of Exit

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

SCHEME - B.COM 2024 -25 ONWARDS

III SEM B.COM -ACCA

SL	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/P	CR
1	109	24BC2301	MC	FINANCIAL REPORTING	3	1	-	-	4
2	109	24BC2302	MC	GOODS AND SERVICES TAX	3	1	-	-	4
3	109	24BC2303	MC	COSTING METHODS	3	1	-	-	4
4	109	24SC2305	MC	HUMAN RESOURCE MANAGEMENT	4	-	-	-	4
5	109	24SC2301	MS	MANAGERIAL ECONOMICS	4	-	-	-	4
6	109	24SC2302	SEC	INDIAN ETHOS AND LEADERSHIP	2	-	-	-	2
7	109	24SC2303	VAC	YOGA EDUCATION	1	-	2	-	2
8	109	24SC2304	INTERNSHIP	SOCIAL INTERNSHIP -COMMUNITY ENGAGEMENT AND SERVICE	-	-	4	-	2
SUBTOTAL					20	3	3	-	26

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SCHEME – B.COM – 2024-25 ONWARDS

IV SEM B.COM - ACCA

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1	109	24BC2401	MC	MANAGEMENT ACCOUNTING	3	1	-	-	4
2	109	24BC2402	MC	AUDIT AND ASSURANCE	4	-	-	-	4
3	109	24BC2403	MC	FINANCIAL MANAGEMENT	4	-	-	-	4
4	109	24BC2404	MC	BUSINESS TECHNOLOGY	4	-	-	-	4
5	109	24SC2402	MS	OPERATIONS RESEARCH	3	1	-	-	4
6	109	24SC2403	MULTI- DISCIPLINARY	GENERAL PSYCHOLOGY	4	-	-	-	4
7	109	24SC2404	MOOC	CERTIFICATION COURSES	-	-	4	-	2
SUBTOTAL					22	2	2		26

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

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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 -ACCA

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1	109	24BC3501	MC	STRATEGIC BUSINESS LEADER -I	4	-	-	-	4
2	109	24BC3502	MC	STRATEGIC BUSINESS REPORTING	4	-	-	-	4
3	109	24BC3503	MC	ADVANCED FINANCIAL MANAGEMENT	4	-	-	-	4
4	109	24SC3502	MS	RESEARCH METHODOLOGY	4	-	-	-	4
5	109	24SC3503	MULTI-DISCIPLINARY	ACCOUNTING SOFTWARE	1	-	2	-	2
6	109	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 Or Inter disciplinary Domain	1	-	-	-	1
7	109	24SC3506	INTERNSHIP	CORPORATE INTERNSHIP	-	-	4	-	2
SUBTOTAL					18	-	3	-	21

MC- Major Core, MS – Minor Stream, VAC- Value Added Course, OEC- Open Elective Course.

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

SCHEME - B.COM 2024-25 ONWARDS

VI SEM B.COM-ACCA

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
2	109	24BC3601	MC	ADVANCED PERFORMANCE MANAGEMENT	4	-	-	-	4
3	109	24BC3602	MC	STRATEGIC BUSINESS LEADER -II	4	-	-	-	4
4	109	24SC3602	PROJECT	RESEARCH PROJECT & DISSERTATION	-	-	-	6	6
5	109	24SC3603	SEC	E-FILLING OF IT & GST RETURNS	1	-	2	-	2
6	109	24SC3604	VAC	PERSONAL BRANDING AND NETWORKING	1	-	2	-	2
SUBTOTAL					10	-	2	6	18

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