



SCHOOL OF
COMMERCE & MANAGEMENT STUDIES

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

SCHEME & SYLLABUS

FOR

**BACHELOR OF COMMERCE
(CMA)**

(B. Com - CMA)

(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 (CMA)

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/P	CR
1	110	24SC1101	ENGLISH	2	-	-	-	2
2	110	24SC1102	FRENCH- I	2	-	-	-	2
		24SC1103	GERMAN-I					
		24SC1104	KANNADA-I					
3	110	24SC1105	FINANCIAL ACCOUNTING	3	1	-	-	4
4	110	24SC1107	BUSINESS ORGANIZATION AND MANAGEMENT	4	-	-	-	4
5	110	24MA1101	FINANCIAL PLANNING AND PERFORMANCE	4	-	-	-	4
6	110	24SC1110	QUANTITATIVE TECHNIQUES	3	1	-	-	4
7	110	24SC1111	MICROSOFT OFFICE FOR BUSINESS	1	-	2	-	2
8	110	24SC1112	INDIAN CONSTITUTION	1	-	-	-	1
				20	2	2	-	23

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

SCHEME – B.COM 2024 -2025 ONWARDS

II SEM B.COM (CMA)

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	110	24SC1201	BUSINESS AND CORPORATE COMMUNICATION	2	-	-	-	2
2	110	24SC1202	FRENCH- II	2	-	-	-	2
		24SC1203	GERMAN-II					
		24SC1204	KANNADA-II					
3	110	24SC1205	ADVANCED FINANCIAL ACCOUNTING	3	1	-	-	4
4	110	24MA1201	INTERNATIONAL FINANCIAL REPORTING	4	-	-	-	4
5	110	24MA1202	FINANCIAL ANALYTICS AND CONTROL	4	-	-	-	4
6	110	24SC1208	MARKETING MANAGEMENT	4	-	-	-	4
7	110	24SC1210	ENTREPRENEURIAL SKILLS	2	-	-	-	2
8	110	24SC1211	ENVIRONMENTAL STUDIES	1	-	-	-	1
				21	1	-	-	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 -CMA

S L	PROGRA M CODE	COURS E CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	CR
1	110	24SC2306	MC	CORPORATE ACCOUNTING	3	1	-	-	4
2	110	24SC2305	MC	HUMAN RESOURCE MANAGEMENT	4	-	-	-	4
3	110	24MA2301	MC	STRATEGIC FINANCIAL MANAGEMENT - I	4	-	-	-	4
4	110	24SC2301	MS	MANAGERIAL ECONOMICS	4	-	-	-	4
5	110	24MA2302	MC	BUSINESS ANALYTICS FOR DECISION MAKING	4	-	-	-	4
6	110	24SC2302	SEC	INDIAN ETHOS AND LEADERSHIP	2	-	-	-	2
7	110	24SC2303	VAC	YOGA EDUCATION	1	-	2	-	2
8	110	24SC2304	INTERNSHIP	SOCIAL INTERNSHIP -COMMUNITY ENGAGEMENT AND SERVICE	-	-	4		2
SUBTOTAL					22	1	3	-	26

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 – 2024-25 ONWARDS

IV SEM B.COM -CMA

S L	PROGRAM CODE	COURSE CODE	CATEGO RY OF COURS E	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S / P	CR
1	110	24SC2401	MC	COST AND MANAGEMENT ACCOUNTING	3	1	-	-	4
2	110	24SC2402	MC	PRINCIPLES AND PRACTICES OF AUDITING	4	-	-	-	4
3	110	24MA2401	MC	STRATEGIC FINANCIAL MANAGEMENT- II	4	-	-	-	4
4	110	24MA2402	MC	STOCK AND COMMODITY MARKET	4	-	-	-	4
	110	24SC2402	MS	OPERATIONS RESEARCH	4	-	-	-	4
5	110	24SC2403	MULTI-DISCIPLINARY	GENERAL PSYCHOLOGY	3	-	2	-	4
6	110	24SC2404	MOOC	CERTIFICATION COURSES	-	-	4	-	2
SUBTOTAL					22	1	3		26

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

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

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 -CMA

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	C R
1	110	24SC3501	MC	DIRECT TAXATION	4	-	-	-	4
2	110	24MA3501	MC	EMERGING TECHNOLOGIES	3	-	-	-	3
	110	24SC3502		RESEARCH MATHODOLOGY	4	-	-	-	4
3	110	24MA3502	MS	DATA VISUVALISATION USING TABLEAU	3	-	2	-	4
4	110	24SC3503	MULTI- DISCIPLINAR Y	ACCOUNTING SOFTWARE	1	-	2	-	2
5	110	24OEC3501 24OEC3502 24OEC3503 24OEC3504	OE	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 Course	1	-	-	-	1
6	110	24SC3506	INTERNSHIP	CORPORATE INTERNSHIP	-	-	-	2	2
SUBTOTAL					15	-	2	2	20

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

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SCHEME – B.COM 2024-25 ONWARDS

VI SEM B.COM -CMA

S L	PROGRAM CODE	COURSE CODE	CATEGORY OF COURSE	COURSE TITLE	SCHEME OF TEACHING				
					L	T	P	S/ P	C R
1	110	24SC3601	MC	GST AND CUSTOMS LAW	4	-	-	-	4
2	110	24SC3602	MC	RESEARCH PROJECT AND DISSERTATION	-	-	-	6	6
5	110	24SC3603	SEC	E-FILLING OF IT & GST RETURNS	1	-	2	-	2
6	110	24SC3604	VAC	PERSONAL BRANDING AND NETWORKING	1	-	-	-	1
SUBTOTAL					6	-	2	6	14

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

