

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)

B.Com.(Computer Application) (CBCS)

FACULTY OF COMMERCE

B.COM (Computer Application)

CBCS COURSE STRUCTURE

w.e.f.2025-2026

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	I.E.	U.E	Pract	Total
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SEMESTER-I									
1.	AEC1	English(First Language)	5	5	3 hrs	30	70	0	100
2.	SLS1	Second Language	5	5	3 hrs	30	70	0	100
3.	MJR101	Financial Accounting-I	5	5	3 hrs	30	70	0	100
4.	MJR102	Business Organization and Management	5	5	3 hrs	30	70	0	100
5.	MJR103	Fundamentals of Information Technology	5	5	3 hrs	20	50	30	100
Total			25	25					
SEMESTER-II									
6.	AEC2	English(First Language)	5	5	3 hrs	30	70	0	100
7.	SLS2	Second Language	5	5	3 hrs	30	70	0	100
8.	MJR201	Financial Accounting-II	5	5	3 hrs	30	70	0	100
9.	MJR202	Business Laws	5	5	3 hrs	30	70	0	100
10.	MJR203	Programming With C & C++	5	5	3 hrs	20	50	30	100
Total			25	25					
SEMESTER-III									
11.	AEC3	English(First Language)	5	5	3 hrs	30	70	0	100
12.	SLS3	Second Language	5	5	3 hrs	30	70	0	100
13.	MJR301	Advanced Accounting	5	5	3 hrs	30	70	0	100
14.	MJR302	Business Statistics-I	5	5	3 hrs	30	70	0	100
15.	MJR303	Relational Database Management System	5	5	3 hrs	20	50	30	100
Total			25	25					
SEMESTER-IV									
16.	AEC4	English(First Language)	5	5	3 hrs	30	70	0	100
17.	SLS4	Second Language	5	5	3 hrs	30	70	0	100
18.	MJR401	Corporate Accounting	5	5	3 hrs	30	70	0	100
19.	MJR402	Business Statistics-II	5	5	3 hrs	30	70	0	100
20.	MJR403	Web Technologies	5	5	3 hrs	20	50	30	100
Total			25	25					
SEMESTER-V									
21.	MJR501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	30	70	0	100
22.	MJR502	a) Business Ethics & Corporate Governance b) Advanced Corporate Accounting c) Financial Management	5	5	3 hrs	30	70	0	100
23.	MDC503 (Offered to other Students)	a) Introduction to Accounting b) Principles of Management	4	4	3 hrs	30	70	0	100
24.	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	10	40	0	50

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25	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	10	40	0	50
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	3	3	2 hrs	10	40	0	50
		Total	21	21					
		SEMESTER-VI							
27	MJR601	a) Management Accounting/ b) Financial Control/ c) International Financial Reporting-II	5	5	3 hrs	30	70	0	100
28	MJR602	a) Theory and Practice of GST/ b) International Auditing/ c) Financial Decision Making	3T+4P 5	5	2hrs/3 hrs	20	50	30	100
29	MJR603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2hrs	20	50	30	100 (20I + 50U + 30VV)
30	SEC3	a) Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	10	40	0	50
31	SEC4 (Dept. specified)	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	10	40	0	50
32	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	10	40	0	50
		Total	21	21					
		GRANDTOTAL	142	142					

THPW: Theory Periods Per Week; **ESED:** End Semester Exam Duration; **AEC:** Ability Enhancement Course; **SLS:** Second Language Skill; **SEC:** Skill Enhancement Course; **MJR:** Major Course; **VAC:** Value Added Course; **MDC:** Multi- Disciplinary Course; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **RMP:** Research Methodology & Project Report; **PR:** Project Report; **IS:** Internship; **VV:** Viva-Voce Examination.

Note : If a student opts for "a" in SEC in V Semester ,the student has to opt for "a" only in VI Semester and so is the case with "b" and "c" in the case of Major/MDC papers also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC(English Language)	4	5	20
2	SL(Second Language)	4	5	20
3	SEC	4	2	8
4	MDC	1	4	4
5	VAC	2	3	6
6	RMP	1	4	4
7	MJR	16	5	80
	TOTAL	32	Total	142
	Commerce	18	Commerce	86
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Upto 6 (2ineachyear)	
		Summer Internship	Upto 4 (2ineachafter I&II years)	

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SEMESTER - I

MJR 101: FINANCIAL ACCOUNTING - I

PAPER CODE: MJR101
THPW: 5; Credits: 5

Max. Marks: 60U + 40I=100
ESED: 3 hrs

Course Objectives:

- 1) To understand the accounting process.
- 2) To classify and record various business transactions in the respective subsidiary books.
- 3) To know the reasons for disagreement of cash book and bank pass book balances.
- 4) To identify and rectify the accounting errors at various stages of accounting cycle.
- 5) To prepare the final accounts of the sole trader.

Course Outcomes:

- 1) Describe and understand the accounting principles and recording of business transactions in Journal.
- 2) Prepare ledgers and subsidiary books.
- 3) Prepare and analyze the bank reconciliation statement.
- 4) Understand the way of rectification of errors in the books of accounts.
- 5) Understand the needs of preparing financial statements with adjustments.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS:

Meaning – Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including Problems)

Rectification of Errors: Types of Errors - Suspense Account – Effect of Errors on Profit (Including Problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between Cash Book and Pass Book balances –Favorable and Overdraft balances – Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Problems)

UNIT-IV: DEPRECIATION ACCOUNTING:

Depreciation (Ind-AS-16): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of Depreciation: Straight Line Method - Diminishing Balance Method and Sum of the Units Method (Including Problems)

UNIT-V: FINAL ACCOUNTS OF SOLE TRADER:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences -Deferred Revenue Expenditure.

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)

SUGGESTED READINGS:

- 1) Haneef and Mukherjee: Accountancy-I: Tata McGraw Hill Company.
- 2) R. L. Gupta & V. K. Gupta: Principles & Practice of Accounting: Sultan Chand.
- 3) S. P. Jain & K. L. Narang: Accountancy-I: Kalyani Publishers.
- 4) Tulasian: Accountancy-I: Tata McGraw Hill Company.
- 5) T. S. Grewal: Introduction to Accountancy: S. Chand and Company.
- 6) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
- 7) Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
- 8) Jawahar Lal: Financial Accounting: Himalaya Publishing House.
- 9) Kamatam Srinivas: Financial Accounting –I : S Publishers.
- 10) Kamala Devi, Dr Padmalatha, Rachana Sharma : Financial Accounting-I : Professional Books Publisher.
- 11) Prof.Prashanta Athma: Financial Accounting -1: Himalaya Publishing House Pvt Ltd.
- 12) Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers.


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SEMESTER - I

MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

PAPER CODE: MJR102
THPW: 5; Credits: 5

Max. Marks: 60U +40I=100
ESED: 3 hrs

Course Objectives:

- 1) To know the forms of business organization.
- 2) To understand the meaning and classification of joint stock companies.
- 3) To know the meaning and functions of management.
- 4) To study the importance of planning and organizing in a business organization.
- 5) To differentiate the concepts of authority, power, accountability, responsibility, delegation and decentralization.

Course Outcomes:

- 1) Describe and understand the forms of business organization.
- 2) Knows the forms of companies and important documents.
- 3) Equips with the application of Fayol's 14 principles of management.
- 4) Understand the benefits of planning and organizing in an organization.
- 5) Gain confidence in proper use of authority, responsibility, centralization, decentralization, coordination, cooperation and control terms.

UNIT-I: INTRODUCTION:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization, One Person Company.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act-2013).

UNIT-III: FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Organization Structure – Types of Organization Structure – Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's Principles of Management.

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UNIT-IV: PLANNING AND ORGANISING:

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Control - Meaning - Determining Span - Factors influencing the Span of Control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, Responsibility and Accountability - Delegation of Authority - Decentralization of Authority - Definition, Importance, Process, and Principles of Coordination - Techniques of Effective Coordination - Control - Meaning - Definition - Relationship between Planning and Control - Steps in Control - Requirements for Effective Control.

SUGGESTED READINGS:

- 1) R K Sharma & Shashi K. Gupta : Business Organization & Management: Kalyani Publishers
- 2) Patrick Anthony: Business Organization & Management: Himalaya Publishing House
- 3) Dr. Manish Gupta, Business Organization & Management: PBP.
- 4) R. D. Agarwal: Organization & Management: McGraw Hill.
- 5) S.A. Sherlekar, V.S. Sherlekar: Modern Business Organization: Himalaya Publishing House
- 6) C.R. Basu: Business Organization & Management: Tata McGraw Hill
- 7) M.C. Shukla: Business Organization & Management: S. Chand,
- 8) D.S. Vittal: Business Organization and Management: S. Chand
- 9) V.S.P. Rao: Organizational Behavior Text & Cases: Himalaya Publishing House
- 10) Uma Shekaram: Business Organization & Management: Tata McGraw Hill
- 11) Niranjana Reddy & Surya Prakash: Business Organization & Management: Vaagdevi publishers
- 12) Y Sridhar : Business Organisation and Management : S Publishers.
- 13) Prof. A. Patrick, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
- 14) Sherlekar & Khuspat Jain: Business Organization & Management: Himalaya Publishing House
- 15) R K Chopra: Office Organization & Management: Himalaya Publishing House
- 16) Principles and Practice of Management: RS Gupta & BD Sharma: Kalyani Publishers
- 17) Principles of Management: RK Sharma: Kalyani Publishers

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MJR103 : FUNDAMENTALS OF INFORMATION TECHNOLOGY

Paper Code: MJR 103

Max Marks: 50T+30P+ 20I =100

THPW :5(3T+4P), Credits : 5

ESED : 3 Hours

Objective: To understand the basic concepts and terminology of information technology and to identify issues related to information security.

Course Objectives:

1. To introduce students to the basic structure, functions, and types of computers.
2. To develop understanding of number systems, computer arithmetic, and data storage fundamentals.
3. To provide foundational knowledge of system and application software.
4. To explain the role and functions of operating systems and system utilities.
5. To impart knowledge on data communication, networking concepts, and related hardware.

Course Outcomes:

1. Identify and describe components and functions of a computer system.
2. Perform conversions and arithmetic operations in various number systems.
3. Distinguish between system software and application software with examples.
4. Understand operating system functions and classify processing techniques.
5. Explain data communication concepts and recognize basic networking devices and topologies.

UNIT I: FOUNDATIONS OF COMPUTING & DIGITAL BUSINESS:

Components of a Computer System: Hardware (CPU, RAM/ROM), **Input/output Devices:** Traditional (Mouse, Keyboard, Printer) and Modern (Biometric Scanners, IoT Sensors, Touch Devices) - **Software** - System Software & Application Software, Bits, Bytes & Data Representation, **Types of Storage:** RAM, ROM, SSD, HDD, Flash Drives - **Cloud vs. Local Storage:** Applications in Business - **File Systems & Organization:** Files, folders, extensions - **Operating Systems:** Functions, types (Windows, Linux, MacOS, Android, iOS) - **Utility Software:** Antivirus, Backup, File compression, System optimization tools- **Introduction to Digital Transformation in Business** - Strategic Role of IT in Functional Areas (Finance, Marketing, HR, SCM) - **Emerging Business Applications:** ERP, CRM-SCM-HR, Meaning, Benefits - Applications in Business.

UNIT II: NUMBER SYSTEM, NETWORKING AND INTERNET IN BUSINESS:

Encoding Schemes and Number System: Introduction – Number System – Conversion between Number Systems - **Binary Logic:** Binary system, AND, OR, NOT (basic illustrations) - **Basics of Networking:** LAN, WAN, WLAN - Network Topologies (Star, Bus, Ring, Mesh - conceptual) - **Devices:** Routers, Switches, Modems (roles and applications) - Client-Server Architecture - **Internet Fundamentals:** : Internet, Uses of Internet, Types of Internet Connection, (Dial-up Connection, Broadband Connection, Wi-Fi, Mobile Internet, Bluetooth, HotSpots), Browsers, URL, IP Address, Webpage and Websites - Basic Internet Navigation and Search Techniques - Bandwidth & Speed Concepts (bps, Mbps, Gbps) - **E-Commerce Basics:** Models and relevance - Social Media in Business.

UNIT III: OFFICE AUTOMATION AND APPLICATIONS FOR BUSINESS:

Definition & Importance of Office Automation - Benefits of Office Automation in Business - Overview of Office Automation Tools (MS Office) - Office Automation vs. Traditional Office Work

Office Productivity : Microsoft Word & Google Docs - Creating, Editing, and Formatting Documents - Working with Tables, Charts, and SmartArt - Mail Merge: Automating Letters, Invoices, and Reports - Creating Business Reports, Resumes, and Legal Documents - **Presentation Software (MS PowerPoint & Google Slides)** - Creating Professional Business Presentations - Slide Layouts,

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Transitions, and Animations - Using SmartArt and Charts for Business Data Representation - Custom Templates for Corporate Reports and Proposals.

UNIT IV: SPREADSHEET APPLICATIONS (MS-EXCEL, GOOGLE SHEETS):

Basics of Excel: Data Entry, Formatting, and Cell References - Formulas & Functions (SUM, AVERAGE, IF, VLOOKUP, HLOOKUP) – data Charts and Graphs for Business Analysis, validation - Pivot Tables - Automation - Financial Functions (NPV, IRR, PMT) for Accounting.

UNIT V: EMERGING TECHNOLOGIES, ETHICAL & SOCIAL ASPECTS

Cloud Computing: Concepts, characteristics, advantages - **Service Models:** SaaS, PaaS, IaaS - **Deployment Models:** Public, Private, Hybrid - **Cyber security Essentials:** Types of threats: Malware, Phishing, DoS attacks - **Protective Measures:** Strong passwords, MFA, antivirus, firewalls - Data Backup and Recovery - Safe Browsing Practices - Introduction to Cyber Laws & Data Privacy Regulations (GDPR & India's DPDPA)

Emerging Technologies: AI & ML, Internet of Things (IoT), Block Chain Technology, Big Data, RPA – Definition, Examples, Benefits and Applications.

Ethical & Social Aspects: Digital divide, Digital Footprints, Digital Society and Netizen, Data Protection, IT Act, Impact on Health, Intellectual property.

Practical Component (2 Hours per Week)

Hands-on sessions aligned with each unit:

- OS Navigation & File Handling
- Microsoft Office / Google Workspace:
 - Advanced Word, Excel, and PowerPoint features
 - Mail merge, Data sorting, Pivot Tables, Charts
- Internet Browsing & Research Skills
- Cloud Tools: Google Drive, One Drive collaboration

SUGGESTED READINGS:

1. Fundamentals of Information Technology: Puneet Kumar & S. Bhardwaj, Kalyani Publishers.
2. Fundamentals of Information Technology: Kavitha Reddy, Dr.G.Srinivas & Others S Publishers.
3. Computer Fundamentals: P.K.Sinha
4. Fundamentals of Informantion Technology :Dr.Jayalaxmi and others : Professional Books Publisher
5. Fundamentals of Information Technology: Mrs. R. Renuka: Vedashree Publishers
6. Fundamentals of Information Technology: Tulasi Ram Kandula: Himalaya Publishing House
7. Fundamentals of Computers: C S V Murthy: Himalaya Publishing House
8. Computer Science Reference Text Books of XI & XII of NCERT 2025-2026 Edition.

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