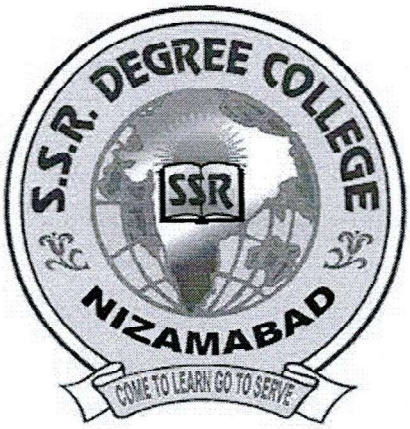
B.Com (Computer Applications)
Syllabus (CBCS)
(w.e.f. 2025–2026)

Semester - II



FACULTY OF COMMERCE

SRI SAI RAGHAVENDRA DEGREE COLLEGE,
NIZAMBAD-503001

2025-26

(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) c)Entrepreneurship& Startups	**2**	**2**	2 hrs	10	40	0	50

25	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entreprenеurship& 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.

SUMMARYOFCREDITS

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
CREDITSUNDERNON-CGPA		NSS/NCC/Sports/Extra Curricular	Upto6 (2ineachyear)	
		Summer Internship	Upto4 (2ineachafterI&II years)	

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SEMESTER - II

Paper MJR 201: FINANCIAL ACCOUNTING-II

PAPER CODE: MJR 201 **Max. Marks: 70U +30I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: *To acquire Accounting knowledge of bills of exchange and other business accounting methods.*
Course Objectives:
1. Understand accounting treatment for bills of exchange, consignment accounts, and joint ventures
2. Develop skills in accounting for incomplete records and single entry system
3. Familiarize with accounting for non-profit organizations
4. Apply accounting principles and standards to various business transactions
5. Analyze and interpret financial statements for different types of organizations

Course Outcomes:
1. Prepare accounting records for bills of exchange, consignment accounts, and joint ventures
2. Convert incomplete records to double-entry system and prepare financial statements
3. Prepare financial statements for non-profit organizations, including receipts and payments account, income and expenditure account, and balance sheet
4. Apply accounting standards and principles to various business transactions and events
5. Analyze and interpret financial statements for informed decision-making

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange – Definition - Distinction between Promissory note and Bills of exchange - Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills - Renewal of bills - Retiring of bills under rebate – Endorsement of bills - Accommodation bills (Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment - Meaning – Features - Proforma invoice - Account sales - Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock (Focusing on proportionate non-recurring expenses) - Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment - Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in co-ventures books (When separate books are not maintained) - Separate Set of Books Method - Joint Bank Account – Brief overview of Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System - Meaning – Features - Difference between Single Entry and Double Entry systems - Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs Method - Conversion method (Preparing complete trading, Profit and Loss Account and Balance Sheet (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet Treatment of special items like Entrance Fees, Donations, Legacy, etc. – Calculation of consumption of consumables (E.g., Stationary, Medicines) and Stock adjustments (Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Prof. Prashanta Athma: Financial Accounting -1: Himalaya Publishing HousePvt Ltd.
5. Prof. K. Krishna Chaitanya: Financial Accounting -II: Kalyani Publishers-2025.
6. Financial Accounting- II: S.P. Jain & K.L Narang, Kalyani publishers. 2nd Revised Edition-2017
7. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
8. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
9. Financial Accounting: M.N Arora, Tax Mann Publications.
10. Dr. K. Naveen Kumar: Financial Accounting -1: Vedashree Publishers-2024
11. Financial Accounting –II: Prof. Kamatam. Srinivas, S. Publications-2025.
12. Financial Accounting-II: Mrs. K.Archana, P.Subhashini, SV Publication.First Edition-2025
13. Financial Accounting-II: Dr Yogeshwaran, E.V. Chandramohan Sastry, Professional books Publishers. New edition-2025, Year of Publication-2018
14. Financial Accounting-II: Prof Prabhu Sahai, Mary Vinaya Sheela and Others, DL Publishers and Distributors-2025.
15. Financial Accounting-II: Dr K Naveen Kumar and Dr D SreeRam Vedashree Publishers-2025.
16. Financial Accounting-II: Kamala Devi, Rachana Sharma and Others, Vedashree Publishers-2025.

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SEMESTER - II

Paper MJR 202: BUSINESS LAWS

PAPER CODE: MJR 202 **Max. Marks: 70U +30I=100**
THPW: 5; Credits: 5 **ESED: 3 hrs**

Objective: *To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.*

Course Objectives:

1. Understand the fundamentals principals and application of Indian Contract Act, 1872.
2. Analyze the Key provisions of the Sale Goods Act, 1930 and the Consumer Protection Act, 2019
3. Learn about the Intellectual Property Rights, (IPRs) Protection.
4. Understand Legal aspects of Company Management and Governance under the Companies Act, 2013.
5. Study the modern process of corporate insolvency and liquidation under the insolvency and bankruptcy Code (IBC), 2016

Course Outcomes:

1. Analyze and apply contract law principles to business transactions
2. Understand consumer rights and protection under the Consumer Protection Act
3. Identify and protect intellectual property rights, including trademarks, patents, and copyrights
4. Apply company law principles to manage companies and conduct meetings
5. Understand the process of winding up and insolvency laws, including the Insolvency and Bankruptcy Code

UNIT–I: INDIAN CONTRACT ACT, 1872:

Agreement and Contract : Defination - Essentials of a valid contract - Types of contracts (Valid Void Voidable, Unenforceable, Quasi-Contracts) – Formation of Contract: Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation – Capacity and Concent: Competency to contract Free Concent (Coercion, Undue influence, Fraude, Misrepresentation, Mistake) – Consideration and Legality: Definition - Essentials of valid consideration (Nudum pactum), Agreements Declared Voide (Restraint of Trade, Legal Proceedings) – Dischange and Breach: Modes of Discharge of a contract – Breach of Contract (Actual and Anticipatory)- Remedies for Breach (Damages, Specific Performance, Injunction, Rescission - Special Contracts (Indtrduction) – Overview of Contract Indemnity and Contract Gurantee.

UNIT–II: SALE OF GOODS ACT, 1930 AND CONSUMER PROTECTION ACT, 2019:

The Sale of Goods Act, 1930: Contract of Sale - Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods. Stipulations: Conditions and Warranties (Implied and Express) - Caveat Emptor and its Exceptions. Transfer of Title: Rules regarding Trancefer of Property – Rights of Unpaid Seller: Defination of an Unpaid Seller - Rights of Unpaid Seller – Against the Goods and Against the Buyer personally. Consumer Protection Act, 2019 (Latest Act) Core Concepts: Definition of Consumer (Includes E-Commerce) - Goods - Service - Consumer Dispute – Unfaire Trade Practices – Misleading Advertisement and Product Liability. Institutional Framework: Introduction to the Central Consumer Protection Authorioty (CCPA). Redressal Agencies: Consumer Dispute Redressal Commissions (District, State, National) - Compositions and Latest Monitory Jurisdiction Limits, E-Commerce and Digital Age: Key Provision of the Consumer Protection (E-Commerce) Rules, 2020 (e.g., Liability of Market Place vs. Inventory Model.

UNIT–III: INTELLECTUAL PROPERTY RIGHTS (IPRS):

Trade Marks: Definition – Funtions – Procedure for Registration, Duration and Renewal, Infringement and Passing off - Patents: Definition - Kinds of Patents –patatentable and non patentable Inventions - Rights of the Patentee - Transfer of the Patent Rights, Infringement - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Infringement and Faire Use - Other Intellectual Property Rights: Introduction to Design Act, 2000 - Trade Secrets and Geographical Indications (GI).

UNIT–IV: MANAGEMENT OF COMPANIES AND CORPORATE GOVERNANCE:

Directors: Qualification - Disqualification – Position (Fiduciary) - Appointment (First Subsequent) - Removal - Duties and Liabilities – Loans and Directors – Indipendednt Director (Brief Note) - Corporate Governance: Meaning – Need and Key Principles- Corporate Social Responsibility (CSR) – Provisions of Section135 of the Companies Act, 2013 Applicability – Composition of CSR Committee – Mandatory 2% Spending and Treatment of unspent amount – Meetings: Meaning - Requisites of Valid Meeting (Notice, Proxy, Agenda, Quorum) – Resolutions (Ordinary, Special) - Kinds of Meetings – Annual General Meeting (AGM) - Extraordinary General Meeting - Board Meetings (Freequency and Rules).

UNIT–V: CORPORATE INSOLVENCY AND WINDING UP:

Winding Up Under Companies Act, 2013: Meaning - Modes of Winding Up (Primarily Winding Up by tribunal on non-insolvency grounds like Fraud, Oppression) - Removal of name of the company (Striking Off) – Conditions and Procedure under the Companies Act. Insolvency and Bankruptcy code – 2016: Objective and Applicability – The Process – Overview of the Corporate Insolvency Resolution Process (CIRP) –Key Functionaries: National Company Law Tribunal (NCLT) – Committee of Creditors (CoC) – Insolvency Professional (IP) – Liquidation: Grounds for Liquidation and Brief on the Distribution of Assets (Order of Priority.

SUGGESTED READINGS:

1) Company Law: ND Kapoor, Sultan Chand and Co.
2) Company Law: Rajashree. – HPH
3) Business Law - Kavitha Krishna, Himalaya Publishing House
4) Business Laws – Dr. B. K. Hussain, Nagalakshmi – PBP
5) Business Law: V K Sareen, Kalyani Publishers. 1st Edition-2020
6) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
7) Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
8) Business Law – Dr. Indrakanti Sekhar & Ms. Tulja Bhavani, SIA Publishing & Distributors Pvt. Ltd.
9) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
10) Corporate Law: PPS Gogna, S Chand.
11) Business Law: D.S. Vital, S Chand
12) Company Law: Bagrial AK, Vikas Publishing House.
13) Business Law: B.K. Hussain, S. Gopal Rao, Professional books Publishers, Edition-2024, Year of Publication – 2020.
14) Business Laws: Madhavi AVR, D. Bhaskara Lakshmi, SV Publication. First Edition- 2025
15)Business Laws: S.P. Neehalika Bavya: S. Publishers.
16)Business Laws: Dr D Saritha and Prof Prabhu Sahai, DL Publishers and Distributors-2025.
17)Business Laws: Revathi Devi Mathur, Vedashree Publishers-2025.

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SEMESTER - II

Paper MJR 203: PROGRAMMING WITH C & C++

PAPER CODE: MJR 203: **Total Marks:50T+30P+20I=100**
THPW: 5 (3T+4P) ; Credits: 5 **ESED: 2 HRS**

Objective: To understand the fundamental concepts of programming in C and Object Oriented Programming using C++.

Course Objectives:

1. Learn the basics of C programming language
2. Understand control statements, loops, functions, arrays, and strings in C
3. Familiarize with pointers, structures, and unions in C
4. Learn object-oriented programming concepts using C++
5. Develop problem-solving skills using C and C++ programming languages

Course Outcomes:

1. Write C programs using variables, data types, operators, control statements, loops, functions, arrays, and strings
2. Use pointers, structures, and unions to solve complex problems in C
3. Develop C++ programs using object-oriented programming concepts, including classes, objects, inheritance, polymorphism, encapsulation, and abstraction
4. Apply problem-solving skills to real-world problems using C and C++ programming languages
5. Analyze and debug C and C++ programs to ensure correctness and efficiency

UNIT-I: INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS:

Introduction: Types of Languages- History of C language – Basic Structure –Programming Rules – Flow charts-algorithms–Commonly used library functions - Executing the C Program - Pre-processors in "C"- Keywords & Identifiers – Constants – **Variables:** Rules for defining variables - Scope and Life of a Variable — **Data types** - Type Conversion - Formatted Input and Output operations. **Operators:** Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special - Bitwise - Increment / Decrement operator.

UNIT-II: WORKING WITH CONTROL STATEMENTS, LOOPS:

Conditional statements: Introduction - If statements - If-else statements – nested if-else – break statement-continue statement-go to statement-Switch statements. **Looping statements:** Introduction-While statements – Do-while statements - For Statements-nested loop statements.

UNIT-III: FUNCTIONS, ARRAYS AND STRINGS:

Functions: Definition and declaration of functions- Function proto type-return statement- types of functions-formatted and unformatted functions. **Built in functions:** Mathematical functions – String functions – Character functions – Date functions. **User defined functions:** Introduction – Need for user defined functions – Elements of functions – Function call – call by value and call by reference – Recursive functions. **Arrays:** Introduction – Defining an array – Initializing an array –characteristics of an array- One dimensional array – Two dimensional array – Multi dimensional array. **Strings:** Introduction – Declaring and initializing string – Reading and Writing strings – String standard functions.

UNIT-IV: POINTERS, STRUCTURES AND UNIONS:

Pointers: Features of pointers- Declaration of Pointers-arithmetic operations with pointers

Structures: Features of Structures - Declaring and initialization of Structures –Structure within Structure-Array of Structures- Enumerated data type-**Unions**- Definition and advantages of Unions comparison between Structure & Unions.

UNIT-V: OBJECT ORIENTED CONCEPTS USING C++:

Object Oriented Programming: Introduction to Object Oriented Programming - Structure of C++ – Simple program of C++– Storage Classes- Similarities and Differences between C & C++ - Data Members-Member Functions - Object Oriented Concepts- Class-Object-Inheritance-Polymorphism-Encapsulation-Abstraction.

SUGGESTED READINGS:

1. Programming with C& C++ : Indrakanti Sekhar, V.V.R.Raman & V.N.Battu, Himalaya Publishers.
2. Programming with C& C++: Dr. G. Srinivas, G. Kavitha Reddy & Mubeena Shaheen: S Publishers.
3. Programming with C& C++: M. Shalini, Kalyani Publishers. 1 Edition, Year of Publication -2020.
4. Mastering C: K.R. Venugopal, McGraw Hill.
5. C: The Complete Reference: H.Schildt, McGraw Hill.
6. Let Us C: Y.Kanetkar, BPB.
7. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
8. Mastering C++: KR.Venugopal & R.Buyya, McGraw Hill.
9. Schaum"s Outlines: Programming with C++: by John R Hubbard.
10. Let Us C++: Y.Kanetkar, BPB.
11. Programming in ANSI C: Balagurusamy, McGraw Hill.
12. Programming with C& C++: Mrs. A Madhavi, K. Maheshwari, S.V. Publications. First Edition – 2025.
13. Programming with C++: KVR Saraswathi, S. Jayalakshmi & M. Sudha, Professional Books Publishers. Edition – 2025, Year of Publication – 2020.
14. Programming with C& C++: Dr N Uday Bhaskar and Dr Sambasiva Rao Bargada, DL Publishers and Distributors, 2025.
15. Programming with C& C++: R Renuka, Veda Shree Publishers 2025.

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