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

FACULTY OF COMMERCE
MAHATMA GANDHI UNIVERSITY
NALGONDA

2025

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

B.Com. (Computer Applications) (CBCS)

B.COM (Computer Applications)
CBCS COURSE STRUCTURE
w.e.f. 2025-2026

SL.No. (1)	Code (2)	Course Title (3)	HPW (5)	Credits (6)	Exam Hrs (7)	Marks (8)
		SEMESTER – I				
1.	AEC1	English (First Language)	5	5	3 hrs	80U+20I
2.	SLS1	Second Language	5	5	3 hrs	80U+20I
3.	MJR101	Financial Accounting–I	5	5	3 hrs	80U+20I
4.	MJR102	Business Organization and Management	5	5	3 hrs	80U+20I
5.	MJR103	Fundamentals of Information Technology	3T+4P (5)	5	2 hrs	50T+35P + 15I
		Total	25	25		
		SEMESTER – II				
6.	AEC2	English (First Language)	5	5	3 hrs	80U+20I
7.	SLS2	Second Language	5	5	3 hrs	80U+20I
8.	MJR201	Financial Accounting–II	5	5	3 hrs	80U+20I
9.	MJR202	Business Laws	5	5	3 hrs	80U+20I
10.	MJR203	Programming with C & C++	3T+4P (5)	5	2 hrs	50T+35P + 15I
		Total	25	25		
		SEMESTER – III				
11.	AEC3	English (First Language)	5	5	3 hrs	80U+20I
12.	SLS3	Second Language	5	5	3 hrs	80U+20I
13.	MJR301	Advanced Accounting	5	5	3 hrs	80U+20I
14.	MJR302	Business Statistics-I	5	5	3 hrs	80U+20I
15.	MJR303	Relational Database Management System	3T+4P (5)	5	2 hrs	50T+35P + 15I
		Total	25	25		
		SEMESTER – IV				
16.	AECS4	English (First Language)	5	5	3 hrs	80U+20I
17.	SLS4	Second Language	5	5	3 hrs	80U+20I
18.	MJR401	Corporate Accounting	5	5	3 hrs	80U+20I
19.	MJR402	Business Statistics-II	5	5	3 hrs	80U+20I
20.	MJR403	Web Technologies	3T+4P (5)	5	2 hrs	50T+35P+ 15I
		Total	25	25		
		SEMESTER – V				
21.	MJR501	a) Cost Accounting/ b) Business Economics/ c) Management Information Systems	5	5	3 hrs	80U+20I
22.	MJR502	a) Business Ethics & Corporate Governance / b) Auditing c) Mobile Applications	3T+4PR (5)	5	3 hrs/2 hrs	50T+35P + 15I/ 80U+20I
23.	MDC50 (Offered to	a) Introduction Accounting Principles of Management	4	4	3 hrs	80U+20I

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		(other Students)				
24.	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+20I
25.	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+20I
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	3	3	2 hrs	40U+10I
		Total	21	21		
		SEMESTER - VI				
27.	MJR601	**a)** Management Accounting/ **b)** Ecommerce c) Multimedia Systems	5	5	3 hrs	80U+20I
28.	MJR602	a) Theory and Practice of GST **b)** Management Information System **c)** Data Analytics	3T+4P (5)	5	2 hrs	50T+35P + 15I
29.	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15I S+10VV
30.	SEC3	**a)** Fundamentals of AI Tools/ b) Ability Skills (Competitive Mathematics)	2	2	2 hrs	40U+10I
31.	SEC4 (Dept. specified)	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2	40U+10I
32.	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	40U+10I
		Total	21	21		
		GRAND TOTAL	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	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		142
	Commerce	18		86
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

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SEMESTER - I

MJR 101: FINANCIAL ACCOUNTING - I

PAPER CODE: MJR101   **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5   **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)

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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 HousePvt 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: 80U +20I=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) Niranjan 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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SEMESTER - I

Paper MJR 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY

PAPER CODE: MJR 103: Total Marks:50T+35P+15I=100
THPW: 5 (3T+4P) ; Credits: 5 ESED: 2 HRS

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:
Introduction to Digital Transformation in Business - Strategic Role of IT in Functional Areas (Finance, Marketing, HR, SCM) - **Components of a Computer System:** Hardware (CPU, RAM/ROM), Software (System & Application) - **Input/output Devices:** From keyboards & printers to biometric & IoT devices - Bits, Bytes & Data Representation -**Ethical & Social Aspects:** Digital privacy (GDPR, India's DPDPA), Digital divide, Intellectual property - **Emerging Technologies Overview:** AI, ML, IoT, Block chain, RPA (conceptual)

UNIT II: DATA, STORAGE & LOGICAL FOUNDATIONS:
Binary Logic: Binary system, AND, OR, NOT (basic illustrations) - **Types of Storage:** RAM, ROM, SSD, HDD, Flash Drives - **Cloud vs. Local Storage:** Applications in Business - **File Systems & Organization:** Files, folders, extensions - **Conceptual Database Overview:** Tables, Fields, Records - **Organizing Business Data:** Numeric/Text/Date, basic tabular format - Role of Data in Business Decision-Making

UNIT III: SOFTWARE APPLICATIONS FOR BUSINESS:
Operating Systems: Functions, types (Windows, Linux, MacOS, Android, iOS) - **Utility Software:** Antivirus, Backup, File compression, System clean-up tools - **Word Processing:** Formatting, tables, mail merge, collaborative editing - **Spreadsheets:** Formulas (SUM, AVERAGE, IF, VLOOKUP), data charts, validation, pivot tables - **Presentations:** Design, transitions, multimedia integration - **Enterprise Software:** ERP (basic modules and benefits), **(a) CRM:** Customer interaction management, **(b) DBMS:** Use cases in business operations - **Software as a Service (SaaS):** Cloud-based app delivery model

UNIT IV: NETWORKING & INTERNET IN BUSINESS:

Basics of Networking: LAN, WAN, WLAN, Internet - Network Topologies (Star, Bus, Ring, Mesh - conceptual) - **Devices:** Routers, Switches, Modems (roles and applications) - Client-Server Architecture - **Internet Fundamentals:** IP, DNS, URLs, Browsers, Search Engines - **E-Commerce Basics:** Models and relevance - Social Media in Business - **Data Communication:** Wired (Ethernet, Fiber), Wireless (Wi-Fi, Bluetooth) - Bandwidth & Speed Concepts (bps, Mbps, Gbps)

UNIT V: CLOUD COMPUTING & CYBERSECURITY:

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)

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, OneDrive collaboration

SUGGESTED READINGS:

1. Fundamentals of Information Technology: Puneet Kumar & S. Bhardwaj, Kalyani Publishers.

2. Computer Fundamentals: P.K.Sinha
3. Fundamentals of Information Technology : Kavitha Reddy, S Publishers.
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

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