

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

B.Com. (General) (CBCS)

Faculty of Commerce, MGU

B.Com (General) 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)

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**B.COM (General)
CBCS COURSE STRUCTURE
w.e.f. 2025-2026**

SL.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(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	Business Economics	5	5	3 hrs	80U+20I
		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	Banking & Financial Services	5	5	3 hrs	80U+20I
		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	Auditing	5	5	3 hrs	80U+20I
		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	Income Tax	5	5	3 hrs	80U+20I
		Total	25	25		
SEMESTER - V						
21.	MJR501	a) Cost Accounting/ b) Financial Planning & Performance/ c) International Financial Reporting-I	5	5	3 hrs	80U+20I
22.	MJR502	a) Business Ethics & Corporate Governance / b) Advanced Corporate Accounting c) Financial Management	5	5	3 hrs	80U+20I
23.	MDC50 (Offered to	a) Introduction Accounting	4	4	3 hrs	80U+20I

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	other Students)	b) Principles of Management				
24.	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
25.	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	2	2	2 hrs	40U+10I
		Total	21	21		
		SEMESTER - VI				
27.	MJR601	a) Management Accounting/ b) Financial Control c) International Financial Reporting-II	5	5	3 hrs	80U+20I
28.	MJR602	a) Theory and Practice of GST b) International Auditing c) Financial Decision making	3T+4P (5)	5	2/3 hrs	50T+35P + 15I/ 80U+20I
29.	RMP603	Research Methodology/ Project Report	2T+4PR 4	4	2 hrs	40U+10I 30PR+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	2hrs	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; 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

THPW: 5; Credits: 5

Max. Marks: 80U +20I=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)

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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 -I**: Himalaya Publishing House Pvt Ltd.
- 12) Dr. K. Naveen Kumar: **Financial Accounting -I**: 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: BUSINESS ECONOMICS

PAPER CODE: MJR 103:

Total Marks: 80u+20I=100

THPW: 5; Credits: 5

ESED: 3 HRS

Objective: To acquire knowledge for application of economic principles and tools in Business Practices

Course Objectives:

1. To provide fundamental knowledge of Business Economics and its scope in Decision making.
2. To analyze demand concepts and various types of elasticity for market understanding.
3. To explain the laws of supply, consumer surplus, and consumer behaviour theories.
4. To understand the principles of production and cost, and apply them to Business Decisions.
5. To introduce revenue analysis and break-even concepts for effective Managerial planning.

Course Outcomes:

1. Define the nature and Scope of Business Economics, distinguishing micro and macro aspects.
2. Analyse Demand Functions and apply Elasticity Concepts in Economic Decisions.
3. Interpret Supply dynamics and Consumer Behaviour through utility and indifference curve approaches.
4. Evaluate Production Functions, Returns to Scale, and assess Cost efficiency in Production.
5. Demonstrate understanding of Cost & Revenue Behaviour, and apply Break-Even Analysis in Business Contexts.

UNIT I: INTRODUCTION:

Business Economics: Meaning – Nature – Characteristics – Importance & Role – Micro & Macro Economics – Scope – Objectives – Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility.

UNIT II: DEMAND ANALYSIS:

Meaning – Function – Factors influencing Demand – Types of Demand – Demand Curve – Law of Demand – Exceptions to the Law of Demand – Elasticity of Demand: Concept – Types of Elasticity of Demand – Price, Income & Cross Elasticity of Demand – Measurement of Elasticity – Arc & Point Methods – Importance of various elasticity of Demand.

UNIT III: SUPPLY ANALYSIS:

Law of Supply – Factors influencing Supply – Market Equilibrium – Consumer Surplus – Theory of Consumer Behaviour – Utility & Indifference Curve Analysis.

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UNIT IV: PRODUCTION ANALYSIS:

Concept of Production – Production Function – Total Production – Marginal Production – Average Production – Returns to Factor – Law of Variable Proportions – Law of Returns to Scale – Isocost – Isoquants – Economies and Dis-economies of Scale.

UNIT V: COST AND REVENUE ANALYSIS:

Theory of Cost – Concepts of Cost – Short Run and Long Run Cost Curves – Traditional and Modern approaches – Revenue Curves – Relationship between total, marginal and average revenues – Break-even analysis: Meaning – Assumptions – Uses & Limitations.

SUGGESTED READINGS:

1. Business Economics: V.G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanitha Agarwal, Pearson Education
3. Business Economics: H.L. Ahuja, S.Chand & Co. Ltd.
4. Business Economics: R.K. Lekhi, Kalyani Publishers
5. Business Economics: D.M. Mithani, Himalaya Publishing House
6. Business Economics: Dr. Ramakrishna Bandaru, Tata Publications
7. Business Economics: P.N. Chopra, Kalyani Publishers
8. Essential of Business Economics: D.N. Dwivedi, Vikas Publishers
9. Managerial Economics: Varshney & Maheshwari, Sultan Chand
10. Business Economics: P.K. Mehta, Taxmann Publications
11. Business Economics: P.N. Chopra & Seema Ghosh, Kalyani Publishers
12. Business Economics: Dr Jyothi Mehra & Vinaya Chaturvedi: Professional Books Publisher
13. Business Economics: Dr. Shabina Shareef, Vedsari Publishers
14. S.K. Misra & V.K.Puri: Economic Environment of Business: Himalaya Publishing House
15. K.M. Pandey: Economics of Managerial Decisions: Himalaya Publishing House

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