

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

B.Com.(Computer Applications) (CBCS)

FACULTY OF COMMERCE, IIMC

# **B.Com.(Computer Applications) I Semester Syllabus (CBCS)**

(w.e.f. 2025-26)



## **FACULTY OF COMMERCE INDIAN INSTITUTE OF MANAGEMENT & COMMERCE Autonomous College (UG & PG)**

# 6-1-91, Khairatabad, Hyd- 500 004, T.S

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**B.COM (Computer Applications)  
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)                         |
| <b>SEMESTER - I</b>   |        |   |               |           |                |                             |
| 1.                    | AEC1   | English (First Language)  | 4             | 4         | 3 hrs          | 70+30I                      |
| 2.                    | SLS1   | Second Language   | 4             | 4         | 3 hrs          | 70+30I                      |
| 3.                    | MJR101 | Financial Accounting-I  | 5             | 5         | 3 hrs          | 70+30I                      |
| 4.                    | MJR102 | Business Organization and Management  | 5             | 5         | 3 hrs          | 70+30I                      |
| 5.                    | MJR103 | Fundamentals of Information Technology  | 3T+4P<br>(5)  | 5         | 2 hrs          | 50T+20P<br>+ 30I            |
| <b>Total</b>          |        |   | <b>23</b>     | <b>23</b> |                |                             |
| <b>SEMESTER - II</b>  |        |   |               |           |                |                             |
| 6.                    | AEC2   | English (First Language)  | 4             | 4         | 3 hrs          | 70+30I                      |
| 7.                    | SLS2   | Second Language   | 4             | 4         | 3 hrs          | 70+30I                      |
| 8.                    | MJR201 | Financial Accounting-II   | 5             | 5         | 3 hrs          | 70+30I                      |
| 9.                    | MJR202 | Business Laws   | 5             | 5         | 3 hrs          | 70+30I                      |
| 10.                   | MJR203 | Programming with C & C++  | 3T+4P<br>(5)  | 5         | 2 hrs          | 50T+20P<br>+ 30I            |
| <b>Total</b>          |        |   | <b>23</b>     | <b>23</b> |                |                             |
| <b>SEMESTER - III</b> |        |   |               |           |                |                             |
| 11.                   | AEC3   | English (First Language)  | 3             | 3         | 3 hrs          | 70+30I                      |
| 12.                   | SLS3   | Second Language   | 3             | 3         | 3 hrs          | 70+30I                      |
| 13.                   | MJR301 | Advanced Accounting   | 5             | 5         | 3 hrs          | 70+30I                      |
| 14.                   | MJR302 | Business Statistics-I   | 5             | 5         | 3 hrs          | 70+30I                      |
| 15.                   | MJR303 | Relational Database Management System   | 3T+4P<br>(5)  | 5         | 2 hrs          | 50T+20P<br>+ 30I            |
| <b>Total</b>          |        |   | <b>21</b>     | <b>21</b> |                |                             |
| <b>SEMESTER - IV</b>  |        |   |               |           |                |                             |
| 16.                   | AEC4   | English (First Language)  | 3             | 3         | 3 hrs          | 70+30I                      |
| 17.                   | SLS4   | Second Language   | 3             | 3         | 3 hrs          | 70+30I                      |
| 18.                   | MJR401 | Corporate Accounting  | 5             | 5         | 3 hrs          | 70+30I                      |
| 19.                   | MJR402 | Business Statistics-II  | 5             | 5         | 3 hrs          | 70+30I                      |
| 20.                   | MJR403 | Web Technologies  | 3T+4P<br>(5)  | 5         | 2 hrs          | 50T+20P<br>+ 30I            |
| <b>Total</b>          |        |   | <b>21</b>     | <b>21</b> |                |                             |
| <b>SEMESTER - V</b>   |        |   |               |           |                |                             |
| 21.                   | AEC5   | English (First Language)  | 3             | 3         | 3 hrs          | 70+30I                      |
| 22.                   | SLS5   | Second Language   | 3             | 3         | 3 hrs          | 70+30I                      |
| 23.                   | MJR501 | a) Cost Accounting/<br>b) Business Economics/<br>c) Management Information Systems  | 5             | 5         | 3 hrs          | 70+30I                      |
| 24.                   | MJR502 | a) Business Ethics & Corporate Governance/<br>b) Auditing<br>c) Mobile Applications | 3T+4PR<br>(5) | 5         | 3 hrs/2<br>hrs | 50T+20P<br>+ 30I/<br>70+30I |
| 25.                   | MDC503 | a) Introduction to Accounting   | 4             | 4         | 3 hrs          | 70+30I                      |

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**SEMESTER - I**

**Paper MJR 101: FINANCIAL ACCOUNTING - I**

PAPER CODE: MJR101

Max. Marks: 70+30I=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) Prof. Prashanta Athma: Financial Accounting -I: Himalaya Publishing House Pvt Ltd.
- 7) S. N. Maheshwari & V. L. Maheswari: Advanced Accountancy-I: Vikas Publishing House.
- 8) Deepak Sehgil: Fundamentals of Financial Accounting: Tax Mann Publication.
- 9) Jawahar Lal: Financial Accounting: Himalaya Publishing House.
- 10) Kamatam Srinivas: Financial Accounting –I : S Publishers.
- 11) Kamala Devi, Dr Padmalatha, Rachana Sharma : Financial Accounting-I : Professional Books Publisher.
- 12) Dr. K. Naveen Kumar: Financial Accounting -I: Vedashree Publishers.

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**SEMESTER - I**

**Paper MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT**

PAPER CODE: MJR102

THPW: 5; Credits: 5

Max. Marks: 70 +30I=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) Dr. R. Sushama, Mrs. R. Renuka: Business Organisation and Management: Vedashree Publishers.
- 12) Dr. R. Sridhar : Business Organisation and Management : S Publishers.
- 13) Sherlekar & Khuspat Jain: Business Organization & Management: Himalaya Publishing House
- 14) R K Chopra: Office Organization & Management: Himalaya Publishing House
- 15) RS Gupta & BD Sharma: Principles and Practice of Management: Kalyani Publishers
- 16) RK Sharma: Principles of Management: Kalyani Publishers
- 17) Mrs. Vinaya Chaturvedi, Ms. Ankita Nagra, Mrs. R. Anuradha & Ms. B. S. Sai Leena: Business Organization & Management: Professional Books Publishers
- 18) Dr. Ramakrishna Bandaru: Business Organization and Management: TATA Publications

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SEMESTER - I

**Paper MJR 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY**

PAPER CODE: MJR 103:

Total Marks: 50T+20P+30I=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

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**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 : G. 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
8. Fundamentals of Information Technology: Dr. Ramakrishna Bandaru, J. Seetal: TATA Publications

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