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

FACULTY OF COMMERCE

NISHITHA DEGREE COLLEGE

(AUTONOMOUS)

NIZAMABAD - 503 003 T.G.

2025

Board of Studies
DEPT. OF COMMERCE
NISHITHA DEGREE COLLEGE
(AUTONOMOUS)
BESIDE POLICE COMMISSIONERATE
KANTESHWAR ROAD, NIZAMABAD.

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

B.Com. (Computer Applications) (CBCS) FACULTY OF COMMERCE, NDC

B.COM (COMPUTER APPLICATIONS)
COURSE STRUCTURE w.e.f from 2025-2026

SNo	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
SEMESTER – I						
1.	**AEC1**	English (First Language)	4	4	3 Hrs	**70U+30I**
2.	**SLS1**	Second Language	4	4	3 Hrs	**70U+30I**
3.	**MJR101**	Principles of Accounting	5	5	3 Hrs	**70U+30I**
4.	**MJR102**	Business Organization & Management	5	5	3 Hrs	**70U+30I**
5.	**MJR103**	**Computer Applications** Fundamentals of Information Technology	3T+4P (5)	5	2 Hrs	**50T+30P+20I**

THPW: Theory Periods Per Week;
AEC: Ability **E**nhancement **C**ourse;
SEC: Skill **E**nhancement **C**ourse;
VAC: Value Added Course;
RMP: Research Methodology & Project Report;
T: **T**heory; **P**: **P**ractical; **I**: Internal Exam **U: U**niversity Exam:
PR: **P**roject **R**eport; **IS**: Internship; **VV**: **V**iva-**V**oce Examination.

ESED: End Semester Exam Duration;
SLS: Second Language Skill;
MJR: Major Course;
MDC: Multi-Disciplinary Course;

SUMMARY OF CREDITS				
SNo	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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Paper MJR 101: PRINCIPLES OF ACCOUNTING

Paper Code: MJR 101 **Max Marks: 70U+30I=100**

THPW : 5, Credits : 5 **ESED : 3 Hours**

Course Objectives:

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

Course Outcomes:

- Describe and understand the accounting principles and recording of business transactions in Journal.
- Prepare ledgers and subsidiary books.
- Prepare and analyze the bank reconciliation statement.
- Understand the way of rectification of errors in the books of accounts.
- 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:

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)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

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UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): 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 (Including problems)

UNIT-V: FINAL ACCOUNTS:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed 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)

Skill Based Assessment:

a) Identify various subsidiary books maintained by any known small business.
b) Prepare BRS for any small-scale business
c) Identify the method of depreciation and rate of depreciation of any Five Companies from different sectors.

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheswari, Vikas Publishing House
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.
9. Financial Accounting-I: Prof. Prashanta Athma, Himalaya Publishing House Pvt Ltd.

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Paper MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

Paper Code: MJR 102 **Max Marks: 70U+30I=100**

THPW : 5, Credits : 5 **ESED : 3 Hours**

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 AND FORMS OF BUSINESS ORGANISATIONS

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.

Skill Based Assessment:

1. List out types of Industries
2. Give Example of Aids to Trade
3. List out a success story of reputed Sole Trader
4. Frame you own Partnership Deed of Selected business.
5. Take an example of any company or business find its Social Responsibility
6. Frame a Memorandum of Association, Articles of Association and its Prospectus for your own imaginary company.
7. Take an example of any company list our the different levels and their designation
8. Illustrate about types of plans taken in an organization.

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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MJR 103 : FUNDAMENTALS OF INFORMATION TECHNOLOGY

Paper Code: MJR 103 **Max Marks: 50U+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.

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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, 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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