

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

B.Com. (Honours) (CBCS)

FACULTY OF COMMERCE, TU

B.Com (Hons.,)

Syllabus (CBCS)

(w.e.f. 2025–2026)



**FACULTY OF COMMERCE
TELANGANA UNIVERSITY
NIZAMABAD - 503322**

2025

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

B.Com. (Honours) (CBCS)

FACULTY OF COMMERCE, TU

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

<i>Sl. No.</i>	<i>Code</i>	<i>Course Title</i>	<i>HPW</i>	<i>Credits</i>	<i>Exam Hrs</i>	<i>Marks</i>
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER – I				
1.	AEC1	English (First Language)	5	5	3 hrs	80U+20I
2.	MJR101	Financial Accounting-I	5	5	3 hrs	80U+20I
3.	MJR102	Business Organization and Management	5	5	3 hrs	80U+20I
4.	MJR103	Business Economics	5	5	3 hrs	80U+20I
5.	MJR104	Financial Management	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – II				
6.	AEC2	English (First Language)	5	5	3 hrs	80U+20I
7.	MJR201	Financial Accounting-II	5	5	3 hrs	80U+20I
8.	MJR202	Business Laws	5	5	3 hrs	80U+20I
9.	MJR203	Banking and Financial Services	5	5	3 hrs	80U+20I
10.	MJR204	Investment Management	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – III				
11.	AEC3	English (First Language)	5	5	3 hrs	80U+20I
12.	MJR301	Advanced Accounting	5	5	3 hrs	80U+20I
13.	MJR302	Business Statistics-I	5	5	3 hrs	80U+20I
14.	MJR303	Auditing	5	5	3 hrs	80U+20I
15.	MJR304	Marketing Management	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – IV				
16.	AEC4	English (First Language)	5	5	3 hrs	80U+20I
17.	MJR401	Corporate Accounting	5	5	3 hrs	80U+20I
18.	MJR402	Business Statistics-II	5	5	3 hrs	80U+20I
19.	MJR403	Income Tax	5	5	3 hrs	80U+20I
20.	MJR404	Human Resource Management	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) Foreign Trade b) Business Ethics & Corporate Governance / c) Investment Instruments	5	5	3 hrs	80U+20I
23.	MDC503 (Offered to Other Students)	a) Introduction to Accounting b) Principles of Management	4	4	3 hrs	80U+20I
24.	SEC1	a) Communication Skills/ b) Professional Development Skills c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I

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25.	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+10I
26	VAC1) Environmental Science/ b) Cyber Security & Laws	3	3	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) Project & Relationship Management/ c) Accounting Standards	5	5	3 hrs	80U+20I
29	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15IS +10VV
30	SEC3	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	40U+10I
31	SEC4 (Dept. specified)	a) Computerized Accounting b) E-filing of Tax Returns	2	2	2 hrs	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	SEC	4	2	8
3	MDC	1	4	4
4	VAC	2	3	6
5	RMP	1	4	4
6	MJR	20	5	100
	TOTAL	32		142
	Commerce	22		106
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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FACULTY OF COMMERCE, TU

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 analyse 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 –Favourable 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

Max. Marks: 80U +20I=100

THPW: 5; Credits: 5

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.

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 foundational 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 behavior 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. Analyze demand functions and apply elasticity concepts in economic decisions.
3. Interpret supply dynamics and consumer behavior through utility and indifference curve approaches.
4. Evaluate production functions, returns to scale, and assess cost-efficiency in production.
5. Demonstrate understanding of cost and revenue behavior, and apply break-even analysis in business contexts.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and 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 and cross Elasticity of Demand –measurement of elasticity—arc and 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 behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale – Isocost – Isoquants - Economies and Dis-economies of Scale.

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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 and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, 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 and Maheswari, Sultan Chand
10. Business Economics: P. K. Mehta, Tax Mann Publication.
11. Business Economics: P. N. Chopra & Seema Ghosh, Kalyani Publishers.
12. Business Economics : Dr Jyothi Mehra, Dr Vinaya Chaturvedi : Professional Books Publisher
13. Business economics : Dr Shabina Shareef , Vedashree Publishers
14. S.K.Misra & V.K.Puri: Economic Environment of Business: Himalaya Publishing House
15. K.M.Pandey: Economics for Managerial Decisions: Himalaya Publishing House

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SEMESTER - I

Paper MJR 104: FINANCIAL MANAGEMENT

PAPER CODE: MJR 104:

Total Marks: 80U+20I=100

THPW: 5; Credits: 5

ESED: 3 HRS

Objective: *To understand basic functions Financial Management.*

Course Objectives:

1. To introduce the fundamentals and scope of financial management and the role of the finance manager.
2. To develop the ability to evaluate investment proposals using time value of money and capital budgeting techniques.
3. To impart knowledge on managing working capital and current assets efficiently.
4. To understand various financing decisions, capital structure theories, and leverage analysis.
5. To explore dividend policies and evaluate dividend theories for decision-making.

Course Outcomes:

1. Explain the nature, objectives, and functions of financial management.
2. Apply capital budgeting techniques and compute cost of capital for investment decisions.
3. Analyze working capital requirements and manage current assets effectively.
4. Assess financing options using capital structure theories and leverage analysis.
5. Evaluate dividend policies and apply dividend valuation models in financial decisions.

UNIT-I: INTRODUCTION:

Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).
Time Value of Money: Rationale – Future Value of Present Cash Flows: Simple Interest – Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

UNIT-II: LONG-TERM INVESTMENT DECISION:

Cost of Capital: Concept – Basic Aspects – Importance – Classification – Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).
Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process – Techniques: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) – Capital Rationing (Simple Problems).

UNIT-III: SHORT-TERM INVESTMENT DECISION:

Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors – Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method – Project Balance Sheet Method (Simple Problems).
Management of Current Assets: Management of Cash: Nature – Motives – Models - Management of Receivables: Objectives – Credit Policies – Credit Terms – Collection Policies - Management of Inventory: Objective – Techniques (Simple Problems)

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UNIT-IV: FINANCING DECISION:

Capital Structure: Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).

UNIT-V: DIVIDEND DECISION:

Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only)

Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

SUGGESTED READINGS:

1. Financial Management: Bhalla V.K., S. Chand & Company Pvt. Ltd.
2. Fundamentals of Financial Management: James C Van Horne & Others, PHI.
3. Financial Management: Khan M.Y. & Jain P.K, McGraw Hill Education (India) Pvt. Ltd.
4. Financial Management: Pandey I.M, Vikas Publishing House Pvt. Ltd.
5. Financial Management: Prasanna Chandra, McGraw Hill Education (India) Pvt. Ltd.
6. Financial Management: Raymond M Brooks, Pearson.
7. Financial Management: Rustagi, Taxmann Publications.
8. Financial Management: Shashi K. Gupts & R.K. Sharma, Kalyani Publishers.
9. Financial Management: Srivastava R.M, Himalaya Publishing House.
10. Financial Management: Sudarsana Reddy G., Himalaya Publishing House.
11. Financial Management: Shashi K. Gupts & R.J. Sharma, Kalyani Publishers.
12. Financial Management: Prof. A. Patrick, Dr. K. Naveen Kumar: Vedashree Publishers
13. Fundamentals of Financial Management: Prof.G.Naresh Reddy, Prof.K Rajender:
Professional Books Publisher
14. Financial Management: Prof. Madana Mohan: Himalaya Publishing House.
15. Financial Management: Kulkarni & Satya Prasad: Himalaya Publishing House.

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