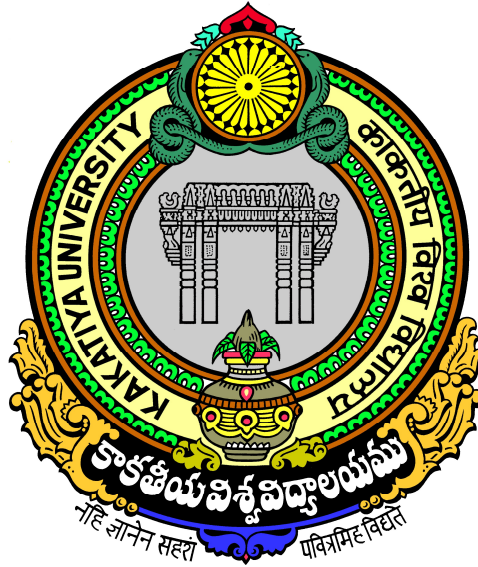


B.Com.(General)

Syllabus (CBCS)

(w.e.f. 2025-2026)



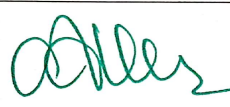
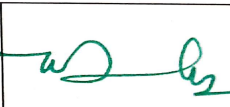


FACULTY OF COMMERCE & BUSINESS MANAGEMENT
Kakatiya University
Warangal - 506 009 T.S.

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B.Com. (General) CBCS Course Structure w.e.f from 2025-26 onwards

| 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 | 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 and 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. | AEC4 | 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 | | |

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(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)
B.Com. (General) (CBCS)

FACULTY OF COMMERCE & BUSINESS MANAGEMENT , KU

| | | SEMESTER - V | HPW | Credits | Exam Hrs | Marks |
|-----|---------------------------------------|---|-----------------|----------------|-----------------|-------------------------------|
| 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. | 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 |
| 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 hrs/3 hrs | 50T+35P + 15I/ 80U+20I |
| 29 | RMP603 | Research Methodology/ Internship/Project Report | 2T+4P R 4 | 4 | 2 hrs | 40U+10I 25PR+15 IS+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 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: Teaching Hour 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.



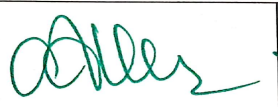
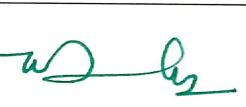
SUMMARY OF CREDITS

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| Sl. No. | Course Category | No. of Courses | Credits Per Course | Credits |
|-------------------------------|------------------------|--|---|------------|
| 1 | AEC (English Language) | 4 | 5 | 20 |
| 2 | SL (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 | Total | 142 |
| | Commerce | 18 | Commerce | 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

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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)



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 -1: Vedashree Publishers.

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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:

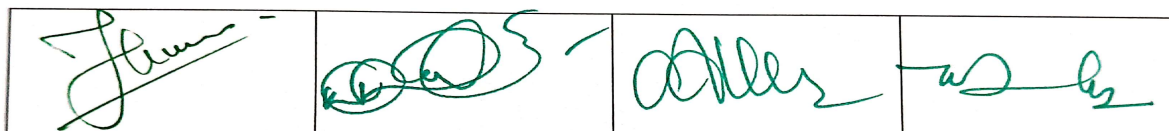
Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business - Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of 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.



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

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MJR 103: BUSINESS ECONOMICS

PAPER CODE: MJR103
THPW: 5; Credits: 5

Max. Marks: 80U +20I=100
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.

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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Annexure – I (Credits)
Proposed CBCS Structure from 2025-26 for Under Graduate Courses

| Courses | | Papers | Total Credits | Credits for each paper / Semester | | | | | | Credits for each paper / Semester | | | | | | Credits for each paper / Semester | | | | | |
|--|-------------------------|--|---------------|--|----|-----|----|----|----|--|----|-----|----|----|----|--|----|-----|----|----|----|
| | | | | BA | | | | | | B.Com. | | | | | | B.Sc. | | | | | |
| | | | | I | II | III | IV | V | VI | I | II | III | IV | V | VI | I | II | III | IV | V | VI |
| Core Courses DSC | Major-1 | 6 | 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| | Major -2 | 6 | 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| | Minor-1 | 4 | 20 | 5 | 5 | 5 | 5 | - | - | 5 | 5 | 5 | 5 | - | - | 5 | 5 | 5 | 5 | - | - |
| MIL/AEC (First Language) | English | 4 | 20 | 5 | 5 | 5 | 5 | - | - | 5 | 5 | 5 | 5 | - | - | 5 | 5 | 5 | 5 | - | - |
| Second Language (Telugu, Hindi, Urdu, etc.) | | 4 | 20 | 5 | 5 | 5 | 5 | - | - | 5 | 5 | 5 | 5 | - | - | 5 | 5 | 5 | 5 | - | - |
| Multi- Disciplinary Course | MDC 1 | 1 | 4 | - | - | - | - | 4 | - | - | - | - | - | 4 | - | - | - | - | - | 4 | - |
| Sec 1, 2 | | 2 | 4 | | | | | 2 | 2 | | | | | 2 | 2 | | | | | 2 | 2 |
| Sec 3, 4 | | 2 | 4 | | | | | 2 | 2 | | | | | 2 | 2 | | | | | 2 | 2 |
| Value added course (VAC) | VAC 1, 2 | 2 | 6 | - | - | - | - | 3 | 3 | - | - | - | - | 3 | 3 | - | - | - | - | 3 | 3 |
| Internships | Internship / Project | 1 | 4 | - | - | - | - | - | 4 | - | - | - | - | - | 4 | - | - | - | - | - | 4 |
| Total Credits in each semester | | | 142 | 25 | 25 | 25 | 25 | 21 | 21 | 25 | 25 | 25 | 25 | 21 | 21 | 25 | 25 | 25 | 25 | 21 | 21 |
| Total Credits in UG | | | | 142 | | | | | | 142 | | | | | | 142 | | | | | |
| Credits under Non-CGPA (Community engagement and service) | | NSS /NCC /sports / Extra curricular | 6 | Upto 6 (2 in each year) | | | | | | Upto 6 (2 in each year) | | | | | | Upto 6 (2 in each year) | | | | | |
| | | IKS | 4 | Upto 4 (2 in each, after I & II years) | | | | | | Upto 4 (2 in each, after I & II years) | | | | | | Upto 4 (2 in each, after I & II years) | | | | | |

