

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)
SEMESTER – I						
1.	AEC1	English (First Language)	5	5	3 hrs	80U+20I
2.	SLS1	Second Language	5	5	3 hrs	80U+20I
3.	COM 101	Financial Accounting-I	5	5	3 hrs	80U+20I
4.	COM 102	Business Organization and Management	5	5	3 hrs	80U+20I
5.	COM 103	Fundamentals of Information Technology	3T+4P (5)	5	2 hrs	50T+35 P+15I
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.	COM 151	Financial Accounting-II	5	5	3 hrs	80U+20I
9.	COM 152	Business Laws	5	5	3 hrs	80U+20I
10.	COM 153	Programming with C & C++	3T+4P (5)	5	2 hrs	50T+35 P+15I
Total			25	25		
Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)

M. Visaya yasawini

P. Gayathri

Shayalan Shrinigala

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K. Paulthy
J. Apudh

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		SEMESTER – III				
11.	AEC3	English (First Language)	5	5	3 hrs	80U+20I
12.	SLS3	Second Language	5	5	3 hrs	80U+20I
13.	COM 201	Advanced Accounting	5	5	3 hrs	80U+20I
14.	COM 202	Business Statistics-I	5	5	3 hrs	80U+20I
15.	COM 203	Relational Database Management System	3T+4P (5)	5	2 hrs	50T+35 P+15I
		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.	COM 251	Corporate Accounting	5	5	3 hrs	80U+20I
19.	COM 252	Business Statistics-II	5	5	3 hrs	80U+20I
20.	COM 253	Web Technologies	3T+4P (5)	5	2 hrs	50T+35 P+15I
		Total	25	25		

M. V. Raja Yaraswini

P. Gayathri

Shyama Shankar

Dr. Parvathy

Dr. Parvathy

Dr. Parvathy

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		SEMESTER - V				
21.	COM 301	Cost Accounting	5	5	3 hrs	80U+20I
22.	COM 302	Auditing	5	5	3 hrs	80U+20I
23.	COM 303 (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+20I
25	SEC2	a) Professional Development Skills/ b) Communication Skills/ c) Entrepreneurship & Startups	2	2	2 hrs	40U+20I
26.	VAC1	a) Environmental Science/ b) Cyber Security & Laws	3	3	2 hrs	40U+10I
		Total	21	21		
		SEMESTER - VI				
27	COM 351	Management Accounting	5	5	3 hrs	80U+20I
28	COM 352	Theory and Practice of GST/	3T+4P 5	5	2 hrs	50T+35P + 15I
29	COM 353	Research Methodology/ Internship Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15IS +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 5th Semester, the student has to opt for "a"

M. V. Rao
Yaswanth
P. Gayathri

Shyamu
K. Parthasarathy
S. S. S. S.

P. S. S. S.
J. A. S. S.

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SUMMARY OF CREDITS

SUMMARY OF CREDITS				
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		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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B.COM (Computer Applications) I YEAR Semester II**

COM 151 : FINANCIAL ACCOUNTING-II

**PAPER CODE: COM: 151
THPW: 5; Credits: 5**

**Max. Marks: 80U + 20I = 100
ESED: 3 hrs**

Objective: To acquire Accounting knowledge of bills of exchange and other business accounting methods.

Course Objectives:

1. Understand accounting treatment for bills of exchange, consignment accounts, and joint ventures
2. Develop skills in accounting for incomplete records and single entry system
3. Familiarize with accounting for non-profit organizations
4. Apply accounting principles and standards to various business transactions
5. Analyze and interpret financial statements for different types of organizations

Course Outcomes:

1. Prepare accounting records for bills of exchange, consignment accounts, and joint ventures
2. Convert incomplete records to double-entry system and prepare financial statements
3. Prepare financial statements for non-profit organizations, including receipts and payments account, income and expenditure account, and balance sheet
4. Apply accounting standards and principles to various business transactions and events
5. Analyze and interpret financial statements for informed decision-making

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange – Definition - Distinction between Promissory note and Bills of exchange - Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills - Renewal of bills - Retiring of bills under rebate – Endorsement of bills - Accommodation bills (Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment - Meaning – Features - Proforma invoice - Account sales - Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock (Focusing on proportionate non-recurring expenses) - Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

M. V. Raju
P. Gayathri
K. Jayanthi
Shajahan
Adhithyan
Sumit
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Jayur
Paithu

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Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment - Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in co-ventures books (When separate books are not maintained) - Separate Set of Books Method - Joint Bank Account – Brief overview of Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System - Meaning – Features - Difference between Single Entry and Double Entry systems - Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs Method - Conversion method (Preparing complete trading, Profit and Loss Account and Balance Sheet (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet Treatment of special items like Entrance Fees, Donations, Legacy, etc. – Calculation of consumption of consumables (E.g., Stationary, Medicines) and Stock adjustments (Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Financial Accounting -I: Prof. Prashanta Athma: Himalaya Publishing House Pvt Ltd.
5. Financial Accounting -II: Prof. K. Krishna Chaitanya: Kamala Devi, Kalyani Publishers-2025.
6. Financial Accounting- II: S.P. Jain & K.L Narang, Kalyani publishers. 2nd Revised Edition-2017
7. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheshwari, Vikas.
8. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
9. Financial Accounting: M.N Arora, Tax Mann Publications.
10. Financial Accounting -I: Dr. K. Naveen Kumar: Vedashree Publishers-2024
11. Financial Accounting –II: Prof. Kamatam. Srinivas, S. Publications-2025.
12. Financial Accounting-II: Mrs. K.Archana, P.Subhashini, SV Publication. First Edition-2025
13. Financial Accounting-II: Dr Yogeshwaran, E.V. Chandramohan Sastry, Professional books Publishers. New edition-2025, Year of Publication-2018
14. Financial Accounting-II: Prof Prabhu Sahai, Mary Vinaya Sheela and Others, DL Publishers and Distributors-2025.
15. Financial Accounting-II: Dr K Naveen Kumar and Dr D SreeRam Vedashree Publishers-2025

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COM 152 : BUSINESS LAWS

PAPER CODE: COM 152

Max. Marks: 80U + 20I = 100

THPW: 5; Credits: 5

ESED: 3 hrs

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

Course Objectives:

1. Understand the fundamental principles and application of Indian Contract Act, 1872.
2. Analyze the Key provisions of the Sale Goods Act, 1930 and the Consumer Protection Act, 2019
3. Learn about the Intellectual Property Rights, (IPRs) Protection.
4. Understand Legal aspects of Company Management and Governance under the Companies Act, 2013.
5. Study the modern process of corporate insolvency and liquidation under the insolvency and bankruptcy Code (IBC), 2016

Course Outcomes:

1. Analyze and apply contract law principles to business transactions
2. Understand consumer rights and protection under the Consumer Protection Act
3. Identify and protect intellectual property rights, including trademarks, patents, and copyrights
4. Apply company law principles to manage companies and conduct meetings
5. Understand the process of winding up and insolvency laws, including the Insolvency and Bankruptcy Code

UNIT-I: INDIAN CONTRACT ACT, 1872:

Agreement and Contract : Definition - Essentials of a valid contract - Types of contracts (Valid Void Voidable, Unenforceable, Quasi-Contracts) – Formation of Contract: Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation – Capacity and Consent: Competency to contract Free Consent (Coercion, Undue influence, Fraud, Misrepresentation, Mistake) – Consideration and Legality: Definition - Essentials of valid consideration (Nudum pactum), Agreements Declared Void (Restraint of Trade, Legal Proceedings) – Discharge and Breach: Modes of Discharge of a contract – Breach of Contract (Actual and Anticipatory)- Remedies for Breach (Damages, Specific Performance, Injunction, Rescission - Special Contracts (Introduction) – Overview of Contract Indemnity and Contract Guarantee.

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UNIT-II: SALE OF GOODS ACT, 1930 AND CONSUMER PROTECTION ACT, 2019:

The Sale of Goods Act, 1930: Contract of Sale - Essentials of Valid Sale - Sale and Agreement to Sell - Definition and Types of Goods. Stipulations: Conditions and Warranties (Implied and Express) - Caveat Emptor and its Exceptions. Transfer of Title: Rules regarding Transfer of Property - Rights of Unpaid Seller: Definition of an Unpaid Seller - Rights of Unpaid Seller - Against the Goods and Against the Buyer personally. Consumer Protection Act, 2019 (Latest Act) Core Concepts: Definition of Consumer (Includes E-Commerce) - Goods - Service - Consumer Dispute - Unfair Trade Practices - Misleading Advertisement and Product Liability Institutional Framework: Introduction to the Central Consumer Protection Authority (CCPA). Redressal Agencies: Consumer Dispute Redressal Commissions (District, State, National) - Compositions and Latest Monetary Jurisdiction Limits, E-Commerce and Digital Age: Key Provision of the Consumer Protection (E-Commerce) Rules, 2020 (e.g., Liability of Market Place vs. Inventory Model).

UNIT-III: INTELLECTUAL PROPERTY RIGHTS (IPRS):

Trade Marks: Definition - Functions - Procedure for Registration, Duration and Renewal, Infringement and Passing off - Patents: Definition - Kinds of Patents - patentable and non-patentable Inventions - Rights of the Patentee - Transfer of the Patent Rights, Infringement - Copy Rights: Definition - Rights of the Copyright Owner - Terms of Copy Right - Infringement and Faire Use - Other Intellectual Property Rights: Introduction to Design Act, 2000 - Trade Secrets and Geographical Indications (GI).

UNIT-IV: MANAGEMENT OF COMPANIES AND CORPORATE GOVERNANCE:

Directors: Qualification - Disqualification - Position (Fiduciary) - Appointment (First Subsequent) - Removal - Duties and Liabilities - Loans and Directors - Independent Director (Brief Note) - Corporate Governance: Meaning - Need and Key Principles- Corporate Social Responsibility (CSR) - Provisions of Section 135 of the Companies Act, 2013 Applicability - Composition of CSR Committee - Mandatory 2% Spending and Treatment of unspent amount - Meetings: Meaning - Requisites of Valid Meeting (Notice, Proxy, Agenda, Quorum) - Resolutions (Ordinary, Special) - Kinds of Meetings - Annual General Meeting (AGM) - Extraordinary General Meeting - Board Meetings (Frequency and Rules).

UNIT-V: CORPORATE INSOLVENCY AND WINDING UP:

Winding up under Companies Act, 2013: Meaning - Modes of Winding Up (Primarily Winding Up by tribunal on non-insolvency grounds like Fraud, Oppression) - Removal of name of the company (Striking Off) - Conditions and Procedure under the Companies Act. Insolvency and Bankruptcy code - 2016: Objective and Applicability - The Process - Overview of the Corporate Insolvency Resolution Process (CIRP) - Key Functionaries: National Company Law Tribunal (NCLT) - Committee of Creditors (CoC) - Insolvency Professional (IP) - Liquidation: Grounds for Liquidation and Brief on the Distribution of Assets (Order of Priority).

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COM 153: PROGRAMMING WITH C & C++

PAPER CODE: COM 153

THPW: 5 (3T+4P) ; Credits: 5

Total Marks: 50T+35P+15I=100

ESED: 2 HRS

Objective: To understand the fundamental concepts of programming in C and Object Oriented Programming using C++.

Course Objectives:

1. Learn the basics of C programming language
2. Understand control statements, loops, functions, arrays, and strings in C
3. Familiarize with pointers, structures, and unions in C
4. Learn object-oriented programming concepts using C++
5. Develop problem-solving skills using C and C++ programming languages

Course Outcomes:

1. Write C programs using variables, data types, operators, control statements, loops, functions, arrays, and strings
2. Use pointers, structures, and unions to solve complex problems in C
3. Develop C++ programs using object-oriented programming concepts, including classes, objects, inheritance, polymorphism, encapsulation, and abstraction
4. Apply problem-solving skills to real-world problems using C and C++ programming languages
5. Analyze and debug C and C++ programs to ensure correctness and efficiency

UNIT-I: INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS:

Introduction: Types of Languages- History of C language – Basic Structure –Programming Rules – Flow charts-algorithms–Commonly used library functions - Executing the C Program - Pre-processors in "C"- Keywords & Identifiers – Constants – **Variables:** Rules for defining variables - Scope and Life of a Variable -- **Data types** - Type Conversion - Formatted Input and Output operations. **Operators:** Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special - Bitwise - Increment / Decrement operator.

UNIT-II: WORKING WITH CONTROL STATEMENTS, LOOPS:

Conditional statements: Introduction - If statements - If-else statements – nested if-else – break statement-continue statement-go to statement-Switch statements. **Looping statements:** Introduction- While statements – Do-while statements - For Statements-nested loop statements.

Shajahan
P. Gayathri
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UNIT-III: FUNCTIONS, ARRAYS AND STRINGS:

Functions: Definition and declaration of functions- Function proto type-return statement-types of functions-formatted and unformatted functions. **Built in functions:** Mathematical functions – String functions – Character functions – Date functions. **User defined functions:** Introduction – Need for user defined functions – Elements of functions – Function call – call by value and call by reference – Recursive functions. **Arrays:** Introduction – Defining an array – Initializing an array –characteristics of an array- One dimensional array – Two dimensional array – Multi dimensional array. **Strings:** Introduction – Declaring and initializing string – Reading and Writing strings – String standard functions.

UNIT-IV: POINTERS, STRUCTURES AND UNIONS:

Pointers: Features of pointers- Declaration of Pointers-arithmetic operations with pointers

Structures: Features of Structures - Declaring and initialization of Structures –Structure within Structure-Array of Structures- Enumerated data type-**Unions-** Definition and advantages of Unions comparison between Structure & Unions.

UNIT-V: OBJECT ORIENTED CONCEPTS USING C++:

Object Oriented Programming: Introduction to Object Oriented Programming - Structure of C++ –

Simple program of C++– Storage Classes- Similarities and Differences between C & C++ - Data

Members-Member Functions - Object Oriented Concepts- Class-Object-Inheritance-Polymorphism-

Encapsulation-Abstraction.

SUGGESTED READINGS:

1. Programming with C& C++ : Indrakanti Sekhar, V.V.R.Raman & V.N.Battu, Himalaya Publishers.
2. Programming with C& C++: M. Shalini, Kalyani Publishers. 1st Edition, Year of Publication -2020.
3. Programming in ANSI C: Balagurusamy, McGraw Hill.
4. Mastering C: K.R. Venugopal, McGraw Hill.
5. C: The Complete Reference: H.Schildt, McGraw Hill.
6. Let Us C: Y.Kanetkar, BPB.
7. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
8. Mastering C++: KR.Venugopal & R.Buyya, McGraw Hill.
9. Schaum's Outlines: Programming with C++: by John R Hubbard.
- 10.Let Us C++: Y.Kanetkar, BPB.
- 11.Programming with C& C++: G. Kavitha Reddy, Dr. G. Srinivas Rao & Mubeena Shaheen: S Publishers.

M. Rajasivaswari

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