MALLA REDDY (MR)

(DEEMED TO BE UNIVERSITY)

Hyderabad



B.COM (Comp.) (2026-2027)

Programme Structure

Course Structure

B. Com (Comp)

B. Com (Comp)										
Course Structure: Semester – I										
S.No	**Category**	**Course Code**	**Course Details**	**L**	**T**	**P**	**Credits**	**CIE**	**SEE**	**Total**
1	CC	2565T01	Business Economics	4	-	-	4	50	50	100
2	CC	2565T02	Financial Accounting	4	-	-	4	50	50	100
3	CC	2565T03	Principles of Management	4	-	-	4	50	50	100
4	CC	2565T04	Business Communication	4	-	-	4	50	50	100
5	PR	2565P01	Fundamentals of Computer Applications Lab	-	-	4	2	50	50	100
6	PR	2565P02	Business Communication Lab	-	-	4	2	50	50	100
			Total	**16**	**0**	**8**	**20**	**300**	**300**	**600**

2026 – 2027 Onwards (MR-25)	Malla Reddy (MR) Deemed to be University	B. Com I SEMESTER		
Code: 2565T01	BUSINESS ECONOMICS	L	T	P
Credits: 4		4	-	-

Course Objectives (CO)

1. To introduce students to the concepts, nature, scope, principles, and economic cycles in business and the linkages between micro and macroeconomics.
2. To provide understanding of demand and supply, their determinants, laws, elasticity, and their significance for business decision-making.
3. To familiarize students with production functions, factors of production, laws of returns, and utility concepts for achieving producer equilibrium.
4. To help students understand cost concepts, analyze short-run and long-run cost curves, and their relationships in production.
5. To equip students with knowledge of market structures, price-output determination, pricing objectives, and methods under various market conditions.

MODULE - I DEFINITION AND CONCEPT OF BUSINESS ECONOMICS:

Business Economics: Definitions of Economics - Meaning and Definition of Business Economics, Nature and Scope of Business Economics – Micro and Macro Economics – Fundamental Concepts of Business Economics: Wants – Utility - Value – Price - Principles of Economics.

MODULE - II DEMAND ANALYSIS AND SUPPLY ANALYSIS:

Demand Analysis: Meaning of Demand - Types of Demand – Determinants of Demand – Law of Demand – Elasticity of Demand – Types of Elasticity and Measurement of Elasticity. Supply Analysis – Meaning of supply, Determinants of supply – Law of Supply.

MODULE - III:PRODUCTION ANALYSIS AND COST - OUT-PUT ANALYSIS:

A. **PRODUCTION ANALYSIS**: Factors of Production - Land, Labour Capital and Organisation – Law of Returns – Production Function – Return to Scale.
B. **COST AND OUT-PUT ANALYSIS** – Different Cost concepts – Marginal and Average Cost – Relationship – Long run and Short run cost curves – Brake-Even Analysis

MODULE - IVMARKET STRUCTURE AND ANALYSIS:

Definition of Market, Types of Market, Pricing under Perfect Competition and Monopoly, Monopolistic competition – Oligopoly – Price – Output – Determination in the Short-run and Long-run in the various Market situations.

MODULE- VCONCEPTS OF MACRO ECONOMICS:

GDP, National Income: Concepts of National income – Measurement of National Income – Difficulties in Measurement – Business Cycles – Various Phases – Important implications for Business.

TEXT BOOKS:

1. Varshney, R. L., & Maheshwari, K. L. (2014). *Managerial Economics*. Sultan Chand & Sons. Sultan Chand & Sons.

2. Singh, J. (2019). *Managerial Economics*. Dreamtech Press.

3. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)

REFERENCES:

1. Hirchey. M., Managerial Economics, Thomson South western (2003)

2. Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore, 2001)

3. Frank R.H, Bernanke. B.S., Principles of Economics (Tata McGraw Hill (ed.3)

Course Outcome: TheStudents will be able

1. To explain the nature, scope, principles, and relevance of business economics and distinguish between micro and macro concepts.
2. To analyze demand and supply patterns, interpret curves, apply elasticity concepts, and evaluate market changes.
3. To apply production laws, analyze input–output relationships, and determine producer equilibrium using utility principles.
4. To identify and interpret various cost concepts and analyze cost curves in short-run and long-run scenarios.
5. To evaluate market structures, determine pricing and output decisions, and apply suitable pricing methods in different market conditions.

2026-2027 Onwards(MR-25)	MALLA REDDY (MR) DEEMED TO BE UNIVERSITY	B.Com (Comp) I Semester		
Code: 2565T02	FINANCIAL ACCOUNTING	L	T	P
Credits: 4		4	-	-

Course Objectives:

- To familiarize students with the meaning, objectives, functions, concepts, conventions, and importance of accounting.
- To develop students' skills in recording business transactions and preparing journal entries, ledger accounts, trial balance, and final accounts.
- To enable students to distinguish between capital and revenue transactions and prepare different types of cash books.
- To provide students with knowledge of depreciation and the application of various methods of calculating depreciation.
- To familiarize students with inventory valuation methods and develop their ability to calculate closing stock using different techniques.

MODULE – I Introduction to Accounting: Meaning, Need for Accounting, Objectives of Accounting Functions of Accounting, Internal and External users of accounting information, Accounting Cycle, limitations of Accounting, Accounting Concepts and Conventions, (GAAP).

MODULE – II Process of Accounting System: Book-keeping – Meaning, Double Entry System Classification of Accounts, Rules of Debit and Credit of Accounts, Preparation of Journal entries, Ledger Accounts, Subsidiary Books, Trial Balance. Preparation of Trading Account – Profit & Loss Account - Balance sheet – Problems with simple Adjustments.

MODULE- III Preparation of Final Accounts: Concept of Capital and Revenue transactions. Cash Book and types Single Column, Two Column and Triple Column Cash Book.

MODULE –IV Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation- Straight line Method-Diminishing Balance Method-Sinking Fund Method-Annuity Method.

MODULE- V Methods of Inventory Valuation - Meaning, objectives and importance of inventory valuation; types of inventory and basic inventory control techniques; First-In, First-Out (FIFO) method; Last-In, First-Out (LIFO) method; Simple Average Cost Method and Weighted Average Cost Method; Specific Identification Method;

TEXT BOOKS

1. S.P. Jain, K.L Narang "Financial Accounting", 3rd Edition, Kalyani Publishers, 2016.

2. Jain S.P., & Narang K L. "Basic Financial Accounting", 1st Edition, Kalyani publishers - 2016

3. Maheshwari, S.N., & Maheshwari, S.K. "Advanced Accountancy", 10 th Edition, Vikas house publication ltd, 2010.

REFERENCES

1. Shukla, M. "Advanced Accounts" 19th Edition, S Chand Group, 2016.

2. Radhaswamy, M & Gupta, R. L" Advanced Accountancy" 17th Edition, Sultan Chand &Sons, 2014.

3. Jawahar Lal, Srivastava, "Financial Accounting-Principles and Practices "3rd Edition, S. Chand, New Delhi, 2014.

Course Outcome: Thestudents will be able

CO1: Explain the meaning, objectives, functions, concepts, and conventions of accounting and identify the users of accounting information.

CO2: Apply the principles of double-entry bookkeeping to prepare journal entries, ledger accounts, trial balance, and final accounts with simple adjustments.

CO3: Differentiate between capital and revenue transactions and prepare single-column, two-column, and three-column cash books.

CO4: Calculate depreciation using the straight-line, diminishing balance, sinking fund, and annuity methods.

CO5: Apply FIFO, LIFO, simple average cost, weighted average cost, and specific identification methods to determine the value of inventory.

2026-2027 Onwards MR 25	MALLA REDDY (MR) DEEMED TO BE UNIVERSITY	B. Com I Semester		
Course Code: 2565T03	PRINCIPLES OF MANAGEMENT	L	T	P
Credits: 4		4	-	-

B. Com – I Semester

Course Objectives:

- To understand the fundamental concepts, principles, functions, and evolution of management, including its levels and global challenges.
- To explain the planning process, types of plans, and key elements of effective organizational planning
- To understand organizational structures, authority, responsibility, delegation, centralization, and decentralization
- To describe staffing functions, including recruitment, selection, placement, induction, orientation, and training.
- To understand leadership styles, motivation theories, and controlling techniques for achieving organizational objectives

Module -I

Introduction to Management: Meaning, Definition, Concept and principles of Management-Importance of Management-Functions of Management–Evolution of Management thought- Levels of Management-Management Vs Administration-Trends and Challenges of Management in Global Scenario.

Module-II

Planning: Planning Definition– Importance, objectives, - Process of planning -Types of plans-Elements of Planning-Vision, Mission, Objectives, Strategies, Policies, Procedures, Rules and Programmes- Planning at different levels.

Module -III

Organizing: Definition, Nature and Significance of organizing – Organization structure- Types of Organization Structures- Authority and Responsibility – Delegation of authority- Centralization and Decentralization.

Module-IV

Staffing: Concept of Staffing-Recruitment: Sources of Recruitment-Methods of Recruitment -Selection Process-Screen Test-Interview-Types of Interview-Placement-Induction -Orientation-Training.

Module-V

Directing: Definition and Concept of leadership, leadership styles and theories-**Motivation:** Meaning and Importance of Motivation**-** Theories of Motivation-**Controlling:** Need for Controlling - Steps involved in Controlling - TypesofControl-

Text Books

1. Gupta, C. B., Sharma, K., & Bhalla, S. K. (n.d.). *Principles of business management* (1st ed.). Kalyani Publications.
2. Prasad, L. M. (n.d.). *Principles of management* (6th ed.). Sultan Chand & Sons.
3. Koontz, H., &Weihrich, H. (1998). *Essentials of management*. Tata McGraw-Hill.

Reference Books

1. Weihrich, H., & Koontz, H. (n.d.). *Management: A global perspective* (10th ed.). Tata McGraw-Hill.
2. Daft, R. L. (n.d.). *The new era of management* (7th ed.). Thomson.
3. Schermerhorn, J. R. (n.d.). *Management* (8th ed.). Wiley India.

Course Outcome: Thestudents will be able

- Explain the fundamental concepts, principles, functions, and evolution of management, including management levels and global challenges.
- Apply planning principles and processes to formulate plans, objectives, strategies, policies, and programmes at different organizational levels.
- Apply organizational principles to determine suitable structures, delegate authority, and distinguish between centralization and decentralization.
- Apply appropriate recruitment, selection, placement, induction, orientation, and training methods to staffing situations.
- Analyze leadership styles, motivation theories, and controlling techniques to address organizational challenges and achieve objectives.

2026 – 2027 Onwards (MR-25)	Malla Reddy (MR) Deemed to be University	B. Com I SEMESTER		
Code: MRDU2565T04	Business Communication (Theory)	L	T	P
Credits: 4		4	-	-

Course Objectives:

- Develop oral and written business communication skills.
- Understand grammar, vocabulary and communication principles.
- Develop reading, analytical and critical thinking skills.
- Enhance writing skills for academic and business purposes.
- Strengthen employability and digital professional communication skills.

MODULE I – Prose and Communication Skills

Mark Antony's Speech from Julius Caesar by William Shakespeare; Oral Communication; Presentation Skills; Group Communication; Corporate Communication.

MODULE II – Grammar and Vocabulary.

Concord, Homonyms, Homophones and Homographs, Phrasal Verbs, Articles, Prepositions, Collocations and Tenses.

MODULE III – Reading and Critical Thinking

Nature and Purpose of Reading, Skimming and Scanning, Intensive and Extensive Reading, Summarizing Business Articles, Critical Thinking, Problem Solving, Decision Making and Logical Fallacies.

MODULE IV – Poetry and Writing Skills.

Where the Mind is Without Fear by Rabindranath Tagore; Paragraph Writing; Essays; Narrations and Descriptions; Letter Writing.

MODULE V – Employability and Digital Professional Communication. (10 Periods)

Interview Skills, Professional Networking, Digital Communication, Career Communication, E-mail Communication, Professional Portfolio, Resume/CV, Cover Letter, Project Description and Reflective Writing.

TEXTBOOKS

- Raman, Meenakshi and Prakash Singh, *Business Communication*, Oxford University Press.
- Rajendra Pal and J. S. Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons

REFERENCE BOOKS

- Chaturvedi, P. D. and Mukesh Chaturvedi, Business Communication: Concepts, Cases and Applications, Pearson Education.
- Rizvi, M. Ashraf, Effective Technical Communication, McGraw Hill Education.
- Murphy, Herta A., Herbert W. Hildebrandt, and Jane P. Thomas, Effective Business Communications, McGraw-Hill Education.
- Chetananand Singh, Business Communication, Pearson Education.
- Krizan, A. C., Merrier, P., and Logan, J., Business Communication, Cengage Learning.

E-RESOURCES

- https://learnenglish.britishcouncil.org/
- https://owl.purdue.edu/
- https://www.mindtools.com/

Course Outcome:

CO1: Communicate effectively in oral, group and corporate communication contexts.
CO2: Apply grammar and vocabulary accurately in business communication.
CO3: Demonstrate reading comprehension and critical thinking skills.
CO4: Prepare effective essays, paragraphs, descriptions and letters.
CO5: Create professional digital communication documents and career profiles.

2026 – 2027 Onwards (MR-25)	Malla Reddy (MR) Deemed to be University	B. Com I SEMESTER		
Code: MRDU2565P02	Business Communication Lab	L	T	P
Credits: 2		-	-	4

Course Objectives:

This course develops students' spoken English, professional etiquette, business communication, non-verbal communication, and practical writing skills for academic and workplace situations.

This course will enable students to:

- Develop confidence in introducing themselves and others in formal and informal settings.
- Understand the process, types, and barriers of business communication.
- Recognise and apply non-verbal communication skills in professional interactions and presentations.
- Improve paragraph, essay, letter, and functional writing skills.
- Prepare effective business emails, reports, memos, and notices.

MODULE – I Conversational Skills (Spoken English & Etiquette).

- Introductions and Greetings: Introducing oneself and others in formal or informal settings; college and business orientations.
- Situational Dialogues: Asking for information, making apologies, agreeing and disagreeing.
- Role-plays: Career, sports, and workplace conversations.
- Ice-breaking activity: Just A Minute (JAM).

MODULE – II Communication.

- Introduction to Business Communication.
- Process of Communication.
- Types of Communication.
- Communication Barriers.

MODULE – III Non-Verbal Communication

- Kinesics, Paralinguistics, Proxemics, Chronemics, and Haptics.
- Business Presentation Skills: PowerPoint presentations and visual aids.
- Delivering a speech and participating in business conversations.
- Self-introduction and introducing others.
- SWOC Analysis.

MODULE – IV Composition & Writing Skills.

- Paragraph and Essay Writing: Short essays or descriptive paragraphs on current, technological, or social themes.
- Functional Writing: Letter writing, formal applications, and basic business/office correspondence.

MODULE – V Business Emails, Business Reports & Memos Writing.

- Drafting formal and informal business emails.
- Writing practice: Memos and notices.
- Report writing: Analytical and informational reports.

Course Outcomes:

Upon successful completion of the course, students will be able to:

1. Communicate confidently in formal and informal situations using appropriate spoken English and etiquette.
2. Explain the communication process, identify communication types, and recognize barriers.
3. Interpret and use non-verbal communication effectively in professional contexts.
4. Prepare clear paragraphs, essays, letters, applications, and office correspondence.
5. Draft appropriate business emails, memos, notices, and analytical or informational reports.

TEXTBOOKS

1. Raman, Meenakshi, and Prakash Singh. *Business Communication*. Oxford University Press.
2. Chaturvedi, P. D., and Mukesh Chaturvedi. *Business Communication: Concepts, Cases and Applications*. Pearson.

REFERENCE BOOKS

- Raman, Meenakshi, and Prakash Singh. Business Communication. Oxford University Press.
- Chaturvedi, P. D., and Mukesh Chaturvedi. Business Communication: Concepts, Cases and Applications. Pearson.
- Rizvi, M. Ashraf. Effective Technical Communication. McGraw Hill Education.
- Murphy, Herta A., Herbert W. Hildebrandt, and Jane P. Thomas. Effective Business Communications. McGraw-Hill Education.

E–RESOURCES

- British Council – LearnEnglish: https://learnenglish.britishcouncil.org/
- Purdue Online Writing Lab (OWL): https://owl.purdue.edu/
- MindTools – Communication Skills: https://www.mindtools.com/

CO–PO MAPPING

(3 – Strong, 2 – Medium, 1 – Weak, – No Correlation)

Course Outcomes (COs)

CO1: Communicate confidently in formal and informal situations using appropriate spoken English and etiquette.

CO2: Explain the communication process, identify communication types, and recognize communication barriers.

CO3: Interpret and use non-verbal communication effectively in professional contexts.

CO4: Prepare clear paragraphs, essays, letters, applications, and office correspondence.

CO5: Draft appropriate business emails, memos, notices, and analytical or informational reports.