B.Com.(BFSI)

I Semester Syllabus (CBCS)

(w.e.f. 2025–2026)

FACULTY OF COMMERCE
OSMANIA UNIVERSITY
HYDERABAD - 500 007 T.S.

2025

Approved in the BOS in Commerce (UG)

CHAIRMAN,
BOARD OF STUDIES IN COMMERCE,
OSMANIA UNIVERSITY, HYDERABAD.

Dean
Faculty of Commerce
Osmania Univ...
Hyderabad

Head
Department of Commerce
Osmania University
Hyderabad-500 007

B.COM (BFSI)
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.	AECC1	English (First Language)	5	5	3 hrs	80U+20I
2.	SEC	Account Assistant Skills	6	6	3 hrs	80U+20I
3.	MJR101	Financial Accounting	5	5	3 hrs	80U+20I
4.	MJR102	Business Organisation and Management	5	5	3 hrs	80U+20I
5.	MJR103	Business Economics	5	5	3 hrs	80U+20I
		Total	**26**	**26**		
		SEMESTER – II				
6.	AECC2	English (First Language)	5	5	3 hrs	80U+20I
7.	SEC	GST Skills	6	6	3 hrs	80U+20I
8.	MJR201	Financial Analysis	5	5	3 hrs	80U+20I
9.	MJR202	Business Mathematics and Statistics	5	5	3 hrs	80U+20I
10.	MJR203	Financial Management	5	5	3 hrs	80U+20I
		Total	**26**	**26**		
		SEMESTER – III				
11.	AECC3	English (First Language)	5	5	3 hrs	80U+20I
12.	VAC	Insurance Advisor Services	6	6	3 hrs	80U+20I
13.	MJR301	Investment Management	5	5	3 hrs	80U+20I
14.	MJR302	Sales and Distribution Management	5	5	3 hrs	80U+20I
15.	MJR303	Capital Markets	5	5	3 hrs	80U+20I
		Total	**26**	**26**		
		SEMESTER – IV				
16.	AECC4	English (First Language)	5	5	3 hrs	80U+20I
17.	MDC	Mutual Fund Distribution Skills	6	6	3 hrs	80U+20I
18.	MJR401	Marketing of Retail Banking Assets	5	5	3 hrs	80U+20I
19.	MJR402	Basic and Applied Business Laws	5	5	3 hrs	80U+20I
20.	MJR403	Retail Banking	5	5	3 hrs	80U+20I
		Total	**26**	**26**		
		SEMESTER – V				
21.	MJR501	**a)** Cost Accounting/ b) Personal Financial Planning **c)** International Financial Reporting-I	5	5	3 hrs	80U+20I
22.	MJR502	a) Business Ethics & Corporate Governance b) Direct and Indirect Taxes **b) Marketing of Retail Banking Liabilities** **c)** Advanced Corporate Accounting	5	5	3 hrs	80U+20I
23	RM	Research Methodology	2	2	2 hrs	40U+2I

Approved in the BOS in Commerce (UG)

CHAIRMAN,
BOARD OF STUDIES IN COMMERCE,
OSMANIA UNIVERSITY, HYDERABAD.

Dean
Faculty of Commerce
Osmania University
Hyderabad - 500 007, T.S.

Head
Department of Commerce
Osmania University
Hyderabad-500 007.

SEMESTER - I

MJR 101: FINANCIAL ACCOUNTING - I

PAPER CODE: MJR101 **Max. Marks: 80U +20I=100**
THPW: 5; Credits: 5 **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)

Approved in the BOS in Commerce (UG)

CHAIRMAN,
BOARD OF STUDIES IN COMMERCE,
OSMANIA UNIVERSITY, HYDERABAD.

Dean
Faculty of Commerce
Osmania University
Hyderabad-500 007, T.S.

Head
Department of Commerce
Osmania University
Hyderabad-500 007.

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.

Approved in the BOS in Commerce (UG)

CHAIRMAN,
BOARD OF STUDIES IN COMMERCE,
OSMANIA UNIVERSITY, HYDERABAD.

Dean
Faculty of Commerce
Osmania University
Hyderabad

Head
Department of Commerce
Osmania University
Hyderabad-500 007.

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.

Approved in the BOS in Commerce (UG)

CHAIRMAN,
BOARD OF STUDIES IN COMMERCE,
OSMANIA UNIVERSITY, HYDERABAD.

Dean
Faculty of Commerce
Osmania University
Hyderabad

Head
Department of Commerce
Osmania University
Hyderabad-500 007.

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. A. Sushma, 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) Principles and Practice of Management: RS Gupta & BD Sharma: Kalyani Publishers
16) Principles of Management: RK Sharma: Kalyani Publishers

Approved in the BOS in Commerce (UG)

CHAIRMAN,
BOARD OF STUDIES IN COMMERCE,
OSMANIA UNIVERSITY, HYDERABAD.

Dean
Faculty of Commerce
Osmania University

Head
Department of Commerce
Osmania University
Hyderabad-500 007.

SEMESTER - I

Paper MJR 103: BUSINESS ECONOMICS

PAPER CODE: MJR103 **Max. 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 understand and apply microeconomic and macroeconomic principles to business decision-making.
2. To identify and analyze different market structures and their impact on business strategy.
3. To use economic analysis to inform business decisions on pricing, production, and investment.
4. To understand and evaluate the macroeconomic environment and its impact on business.
5. To apply economic concepts to develop business strategies and solve complex business problems.
6. To design and conduct market research to inform business decisions.
7. To understand international trade theories and policies and their impact on business.
8. To apply economic tools and techniques, such as cost-benefit analysis and game theory, to business decision-making.

Course Outcomes:

1. Analyze business problems using microeconomic and macroeconomic principles and concepts.
2. Develop and implement business strategies using economic analysis and market research.
3. Use economic analysis to inform business decisions on pricing, production, and investment.
4. Conduct market research and analyze data to understand market trends and consumer behavior.
5. Understand and evaluate the impact of macroeconomic policies and international trade on business.
6. Analyze complex business problems and develop solutions using economic concepts and tools.
7. Communicate economic analysis and business strategies effectively to stakeholders.
8. Think critically and analytically about business problems and develop well-reasoned solutions.

UNIT-I: INTRODUCTION TO BUSINESS ECONOMICS:

Business Economics-Definition and scope--economic analysis in business decision-making-importance--Economic Fundamentals--basic economic concepts-scarcity-opportunity cost-demand-supply—Branches of Economics-microeconomics-macroeconomics—Basic economic systems-capitalism-socialism-mixed economy—Market structure-perfect competition-monopoly-monopolistic competition-oligopoly.

UNIT- II: MICROECONOMIC ANALYSIS:

Consumer Behavior-utility theory and consumer preferences-Indifference curve analysis and budget constraints-elasticity of demand and its applications--producer behavior-production and cost analysis-profit maximization under different market structures--Theory of the firm: short-run vs. long-run decisions--market equilibrium and pricing-equilibrium in competitive markets--pricing strategies and price discrimination--non-price competition and product differentiation

UNIT-III: MACROECONOMIC ANALYSIS:

National income accounting-concepts of GDP, GNP, and national income—measures of economic performance-unemployment rate-inflation rate--aggregate demand and supply-determinants of

Approved in the BOS in Commerce (UG)

CHAIRMAN,
BOARD OF STUDIES IN COMMERCE,
OSMANIA UNIVERSITY, HYDERABAD.

Dean
Faculty of Commerce
Osmania University
Hyderabad

Head
Department of Commerce
Osmania University
Hyderabad-500 007.

aggregate demand and supply—Keynesian and classical approaches to macroeconomic equilibrium—fiscal and monetary policy tools—economic growth and development
economic Growth and development--theories of economic growth-Solow model-endogenous growth theory--factors influencing economic development-human capital-technology-institutions--
business cycles and economic Fluctuations-understanding business cycles-phases of the business cycle (expansion, peak, contraction, trough)-causes and consequences of economic fluctuations-role of government in stabilization-fiscal policy tools for stabilization (taxation, government spending)-monetary policy tools (interest rates, open market operations)

UNIT-III: APPLIED BUSINESS ECONOMICS:

Meaning of applied business economics—cost-benefit analysis-principles of cost-benefit analysis-application in project evaluation and decision-making--risk analysis and uncertainty-decision-making under uncertainty-techniques for risk assessment and management
Market research and forecasting-methods of market research-surveys, interviews-focus groups-time-series analysis-regression analysis.

International economics and global business bnvironment--international trade theory-comparative advantage and gains from trade—tariffs-quotas--trade policies--foreign exchange Markets and exchange rate determination-exchange rate regimes-fixed-floating-factors influencing exchange rates

UNIT–V:BUSINESS ECONOMICS AND STRATEGY:

Strategic Decision Making-game theory and strategic interactions-competitive dynamics and strategic positioning--economic analysis of pricing and product strategies-price discrimination strategies--product differentiation and market segmentation

Case Studies and Practical Applications:Analyzing real-world business scenarios and case studies Applying economic concepts to business decision-making processes--Simulation exercises on market behavior, strategic interactions, and policy analysis

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

CHAIRMAN,
BOARD OF STUDIES IN COMMERCE,
OSMANIA UNIVERSITY, HYDERABAD.

Dean
Faculty of Commerce
Osmania University
Hyderabad

Head
Department of Commerce
Osmania University
Hyderabad-500 007.