B.Com.(Digital Commerce)

Syllabus (CBCS)

(W.e.f.2026–2027)

FACULTY OF COMMERCE
TELANGANA UNIVERSITY
NIZAMABAD – 503 322 TELANGANA

2026

B.COM(Digital Commerce)
CBCS COURSE STRUCTURE
w.e.f. 2026-27

Sl.No.	*Code*	*Course Title*	*HPW*	*Credits*	*ExamHrs*	*Marks*
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER–I				
1.	AEC1	English(FirstLanguage)	4	4	3hrs	80U+20I
2.	SLS1	Second Language	4	4	3hrs	80U+20I
3.	MJR101	Financial Accounting–I	5	5	3hrs	80U+20I
4.	MJR102	Business Organization and Management	5	5	3hrs	80U+20I
5.	MJR103	**Digital Commerce and E-Business Systems**	**5**	5	3hrs	80U+20I
		Total	**23**	**23**		
		SEMESTER–II				
6.	AEC2	English(FirstLanguage)	4	4	3hrs	80U+20I
7.	SLS2	Second Language	4	4	3hrs	80U+20I
8.	MJR201	Financial Accounting–II	5	5	3hrs	80U+20I
9.	MJR202	Business Laws	5	5	3hrs	80U+20I
10.	MJR203	**Digital Marketing and Consumer Analytics**	5	5	3hrs	80U+20I
		Total	**23**	**23**		
		SEMESTER–III				
11.	AEC3	English(FirstLanguage)	4	4	3hrs	80U+20I
12.	SLS3	Second Language	4	4	3hrs	80U+20I
13.	MJR301	Advanced Accounting	5	5	3hrs	80U+20I
14.	MJR302	Business Statistics-I	5	5	3hrs	80U+20I
15.	MJR303	**Social media, Content and Influencer Marketing**	5	5	3hrs	80U+20I
		Total	**23**	**23**		
		SEMESTER–IV				
16.	AEC4	English(FirstLanguage)	4	4	3hrs	80U+20I
17.	SLS4	Second Language	4	4	3hrs	80U+20I
18.	MJR401	Income Tax	5	5	3hrs	80U+20I
19.	MJR402	Business Statistics-II	5	5	3hrs	80U+20I
20.	MJR403	**Business Analytics and AI Applications in Commerce**	5	5	3hrs	80U+20I
		Total	**23**	**23**		

		SEMESTER–V				
21.	MJR501	a) **E-Commerce Operations, Logistics and Digital Payments** b) Costing & Management Accounting c) **Search Engine Optimization and Web Analytics** d) **Performance Marketing and Online Advertising**	5	5	3hrs	80U+20I
22.	MJR502	**a) Retail Analytics and Consumer Intelligence** **b) UI/UX and Digital Customer Experience** **c) Business Ethics & Corporate Governance**	5	5	3hrs	80U+20I
23	MDC501	**a) E-Commerce Regulations & Compliance (IT Act, GST, Consumer Protection)** **b) Mutual Fund Distributors** c) Introduction Accounting d) Principles of Management	4	4	3hrs	80U+20I
24	SEC-1	a) Entrepreneurship&Startups b) Communication Skills/ c) Business Professional Development Skills	2	2	2hrs	40U+10I
25.	SEC-2	a) Business Professional Development Skills b) Entrepreneurship&Startups c) CommunicationSkills	2	2	2hrs	40U+10I
26	VAC1	**a) Cybersecurity & Financial Fraud Prevention** **b) Indian Knowledge System for Business Finance** **c) ESG (Environmental, Social& Governance)** **d)** Environmental Science	*2*	*2*	2hrs	40U+10I
		Total	**20**	**20**		
		SEMESTER- VI				
27.	MJR601	a) Digital Entrepreneurship and Online Business Strategy b) Financial Technology for Digital Commerce c) Brand Management and Digital Storytelling **d) Data Mining &Business Intelligence**	5	5	3hrs	80U+20I
28	MJR602	**a) Computerized Accounting with GST: Theory and Practice** b) Cybersecurity, Privacy and Digital Ethics c) Creator Economy, Affiliate and Influencer Business Models	3T+4P/ 5	5	3hrs	50T+35P + 15I/ 80U+20I
29	RMP603	Research Methodology/ Internship/ProjectReport	2T+4PR 4	4	2hrs	40U+10I 25PR+15IS +10VV
30	SEC-3	a) E-CommerceTools& Platforms b) Project Finance c) Fundamentals of Excel d) Fundamentals of AI Tools for Business e) Ability Skills(Competitive Mathematics)	1T+2P /2	2	2hrs	40U+10I /30U+15 P+5I

31	SEC4 (Dept.specified)	**a) Online Market place Management & Operations** b) Fundamentals of AI Tools for Business c) Project Finance d) Ability Skills (Competitive Mathematics) e) Fundamentals of Excel	2	2	2hrs	40U+10I / 30U+15P +5I
32	VAC2	**a. ESG(Environmental, Social & Governance)** **b. Indian Knowledge System for Business Finance** **c. Environmental Science** **d. Cybersecurity & Financial Fraud Prevention**	*2*	*2*	2 hrs	40U+10I
		Total	**20**	**20**		
		GRANDTOTAL	**132**	**132**		

THPW: Teaching Hour Per Week; ESED: End Semester Exam Duration AEC: Ability Enhancement Course; SLS: SecondLanguage Skill; SEC: Skill Enhancement Course; MJR: Major Course ; VAC: Value Added Course; MDC: Multi-disciplinaryCourse; 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 should opt 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 MJ also the rule applies.

SUMMARYOFCREDITS

Sl.No.	CourseCategory	No.ofCourses	CreditsPerCourse	Credits
1	AEC: English Language	4	4	16
2	Second Language	4	4	16
3	SEC	4	2	8
4	**VAC**	**2**	**2**	**4**
5	**MDC**	**1**	**4**	**4**
6	**RMP**	**1**	**4**	**4**
7	**MJR**	**16**	**5**	**80**
	TOTAL	**32**		**132**
	Commerce	**18**		**86**
CREDITSUNDERNON-CGPA		**NSS/NCC/Sports/Extra Curricular**	**Upto (2ineach year)**	
		SummerInternship	**Upto (2 ineachafterI&II years)**	

SEMESTER-I

MJR101:FINANCIAL ACCOUNTING-I

PAPERCODE:MJR101 **Max.Marks:80U+20I=100**
THPW:5;Credits:5 **ESED:3hrs**

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.

CourseOutcomes:

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:ConceptsandConventions -AccountingStandards–Meaning–Importance–Listof 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:PurchasesBook-PurchasesReturnsBook-SalesBook-SalesReturns Book - BillsReceivableBook-BillsPayableBook–CashBook:SingleColumn,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-ReasonsfordifferencesbetweenCashBookandPassBookbalances –Favorable 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:FINALA CCOUNTS OF SOLE TRADER:

CapitalandRevenueExpenditure–CapitalandRevenueReceipts: MeaningandDifferences-Deferred Revenue Expenditure.

FinalAccountsofSoleTrader:Meaning- Uses- PreparationofManufacturing,Trading and Profit&LossAccountandBalanceSheet–Adjustments –ClosingEntries(Including problems).

SUGGESTED READINGS:

1) Haneef and Mukherjee: Accountancy-I: TataMcGrawHillCompany.
2) R.L.Gupta&V.K.Gupta:Principles&PracticeofAccounting:SultanChand.
3) S.P.Jain &K.L.Narang: Accountancy-I: Kalyani Publishers.
4) Tulasian: Accountancy–I:Tata McGrawHill Company.
5) T.S.Grewal:IntroductiontoAccountancy:S.ChandandCompany.
6) S.N.Maheshwari&V.L.Maheswari:AdvancedAccountancy-I:VikasPublishingHouse.
7) DeepakSehgil:FundamentalsofFinancialAccounting:TaxMannPublication.
8) Jawahar Lal: Financial Accounting:Himalaya PublishingHouse.
9) Kamatam Srinivas:Financial Accounting–I:SPublishers.
10) Kamala Devi, DrPadmalatha,RachanaSharma:Financial Accounting-I:Professional Books Publisher.
11) Prof.PrashantaAthma:FinancialAccounting-1:HimalayaPublishingHousePvtLtd.
12) Dr.K.NaveenKumar:FinancialAccounting-1:VedashreePublishers.

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SEMESTER-I

MJR102: BUSINESS ORGANIZATION AND MANAGEMENT

PAPERCODE:MJR102 **Max.Marks:80U+20I=100**
THPW:5;Credits:5 **ESED:3hrs**

CourseObjectives:

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.

CourseOutcomes:

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's14 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 UndividedFamily– 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) RKSharma & Shashi K.Gupta: Business Organization & Management: Kalyani Publishers
2) PatrickAnthony:BusinessOrganization&Management:HimalayaPublishingHouse
3) Dr.ManishGupta,BusinessOrganization&Management:PBP.
4) R.D.Agarwal: Organization & Management: McGrawHill.
5) S.A.Sherlekar, V.S.Sherlekar: Modern Business Organization: HimalayaPublishingHouse
6) C.R.Basu: Business Organization & Management: TataMcGrawHill
7) M.C.Shukla:BusinessOrganization&Management:S.Chand,
8) D.S.Vittal:Business Organization and Management:S. Chand
9) V.S.P.Rao:OrganizationalBehaviorText&Cases:HimalayaPublishingHouse
10) Uma Shekaram:Business Organization & Management: Tata McGrawHill
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) RKChopra:OfficeOrganization&Management:HimalayaPublishingHouse
16) Principles and Practice of Management: RSGupta& BD Sharma:Kalyani Publishers
17) Principles of Management: RK Sharma: Kalyani Publishers

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SEMESTER-I

MJR103: DIGITAL COMMERCE AND E-BUSINESS SYSTEMS

PAPERCODE:MJR103 **Max.Marks:80U+20I=100**
THPW:5;Credits:5 **ESED:3hrs**

CourseObjectives:

1) To understand core concepts of digital commerce, including types of e-commerce, digital business models and the regulatory environment.
2) To learn the components of e-business infrastructure such as websites, mobile commerce, cloud services,APIs and payment systems.
3) To study market place operations, D2C models, seller ecosystems, logistics and platform governance.
4) To examine digital consumer behaviour, customer journey mapping, personalization and analytics techniques.
5) To identify emerging trends and risks in digital commerce, including AI, conversational interfaces, AR/VR, cybersecurity and ethical issues, and to apply these in practical projects.

Course outcomes

1) Explain key ideas in digital commerce and how laws and rules affect online business in India.
2) Explain the technical components of an e-business system and apply basic security measures.
3) Summarize market place structures and seller operations, analyze logistics and explain how delivery and returns are handled.
4) Assess digital consumer behavior using customer journey maps and evaluate the impact of reviews and influencer marketing.
5) Explore future trends such as AI, voice, AR/VR and metaverse commerce, learn about risks and rules, and practice these ideas in a small project.

UNITI–INTRODUCTION TO DIGITAL COMMERCE:

E-commerceconcepts–Features-Typesofe-commerce:B2B,B2C,C2C,C2B–DigitalCommerce - Evolution of commerce in digital economy - Traditional commerce vs digital commerce - Digital business models - Platform economy - Subscription economy - Sharing economy- Digital payments and wallets - Digital transformation in business - Regulatory environment in India.

UNITII–E-BUSINESS INFRASTRUCTURE:

Websitesanddigitalstorefronts-Mobilecommercesystems-Cloudcommerce-Webhostingand domains - CMS platforms - Digital ecosystems - APIs and integrations - E-commerce architecture Business applications of cloud computing - Payment gateways and UPI integration.

UNITIII–ONLINE MARKET PLACES:

Marketplace business models - Amazon ecosystem analysis - Flipkart and Indian e-commerce ecosystems - D2C business models - Marketplace operations - Product listing systems - Digital merchandising - Seller ecosystems - Platform governance and seller policies.

UNITIV–DIGITAL CONSUMER BEHAVIOR:

Consumer behavior in digital environments - Customer journey mapping - Online purchase decision process - AI-driven personalization - Recommendation engines - Digital trust and consumer psychology - Reviews and ratings systems - Behavioral analytics and cohort analysis - Influencer marketing, social proof and community effects.

UNITV–FUTURE OF DIGITAL COMMERCE:

AI commerce - Voice commerce - Conversational commerce - Metaverse commerce - Social commerce - AR and VR in commerce - Future trends in digital business - Ethical concerns in digital commerce - Generative AI for product content, images and chatbots - Regulatory and policy trends affecting future commerce.

PracticalComponents:

Marketplace analysis - Website evaluation - Consumer behavior survey - Digital business model case studies - D2C brand analysis – Mini Project.

SUGGESTED READINGS:

1. Kalakota R.,Whinston A., Electronic Commerce:A Manager’s Guide, Addison-Wesley.
2. LaudonK.C.,TraverC.G.,E-Commerce2023:Business,Technology,Society, Pearson.
3. ChaffeyD.,DigitalBusinessandE-CommerceManagement,Pearson.
4. Evans P., Schmalensee R., Matchmakers: The New Economics of Multisided Platforms, Harvard Business Review Press.
5. RussellS.,NorvigP.,ArtificialIntelligence:AModernApproach,Pearson.
6. SolomonM.R.,ConsumerBehavior: Buying,Having,andBeing, Pearson.
7. TapscottD.,TapscottA.,BlockchainRevolution:HowtheTechnologyBehindBitcoinIs Changing Money, Business, and the World, Portfolio.
8. AggarwalN.,DigitalMarketingandConsumerAnalytics,McGraw-HillEducation.
9. BharadwajA., E-Commercein India:PlatformsandPolicy,Sage Publications.
10. ReserveBank of India / IAMAI/ NITI Aayog, Selected Industry Reports on Digital Payments and E-Commerce, Government / Industry Publishers.