

(Applicable to the batch of students admitted in the academic year 2025-2026 onwards)

**B.Com. (Computer Applications) (CBCS)**

**FACULTY OF COMMERCE, OU**

**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)
<b>SEMESTER - I</b>						
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	Fundamentals of Information Technology	3T+4P (5)	5	2 hrs	50T+35P + 15I
		<b>Total</b>	<b>25</b>	<b>25</b>		
<b>SEMESTER - II</b>						
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	Programming with C & C++	3T+4P (5)	5	2 hrs	50T+35P + 15I
		<b>Total</b>	<b>25</b>	<b>25</b>		
<b>SEMESTER - III</b>						
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	Relational Database Management System	3T+4P (5)	5	2 hrs	50T+35P + 15I
		<b>Total</b>	<b>25</b>	<b>25</b>		
<b>SEMESTER - IV</b>						
16.	AECS4	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	Web Technologies	3T+4P (5)	5	2 hrs	50T+35P + 15I
		<b>Total</b>	<b>25</b>	<b>25</b>		
<b>SEMESTER - V</b>						
21.	MJR501	a) Cost Accounting/ b) Business Economics/ c) Management Information Systems	5	5	3 hrs	80U+20I
22.	MJR502	a) Business Ethics & Corporate				50T+35P

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		Governance / b) Auditing c) Mobile Applications	3T+4P R (5)	5	3 hrs/2 hrs	+ 15I/ 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+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
		<b>Total</b>	<b>21</b>	<b>21</b>		
		<b>SEMESTER - VI</b>				
27.	MJR601	a) <b>Management Accounting/</b> b) Ecommerce c) Multimedia Systems	5	5	3 hrs	80U+20I
28.	MJR602	a) Theory and Practice of GST b) Management Information System c) Data Analytics	3T+4P (5)	5	2 hrs	50T+35P + 15I
29.	RMP603	Research Methodology/ Internship/Project Report	2T+4PR 4	4	2 hrs	40U+10I 25PR+15IS+10 VV
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	40U+10I
32.	VAC2	a) Cyber Security & Laws/ b) Environmental Science	3	3	2 hrs	40U+10I
		<b>Total</b>	<b>21</b>	<b>21</b>		
		<b>GRAND TOTAL</b>	<b>142</b>	<b>142</b>		

*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**

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AEC: English Language	4	5	20
2	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
	<b>TOTAL</b>	<b>32</b>		<b>142</b>
	<b>Commerce</b>	<b>18</b>		<b>86</b>
<b>CREDITS UNDER NON-CGPA</b>		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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