



**Villa Marie Degree College for Women**  
 6-3-1089, Raj Bhavan Road, Somajiguda, Hyderabad-500082  
 Affiliated to Osmania University, Management Program Approved by AICTE  
 Recognised by UGC u/s 2(f), an ISO 9001:2015 Certified Institution  
 Accredited by NAAC with B++ Grade

**DEPARTMENT OF COMMERCE**

**B. Com (COMPUTER APPLICATIONS)**

**ACADEMIC YEAR 2025 – 2026**

**COURSE OBJECTIVES AND COURSE OUTCOMES - SEMESTER 1, III & V**

S. No	Course Title	Course Code	Course Objective	Course Outcome
1.	Financial Accounting -I	MJR 101	<ul style="list-style-type: none"> <li>• The basic principles and concept of accounting and how it is represented in financial statements.</li> <li>• Demonstrate how to maintain various books of accounts for preparation of financial statements.</li> <li>• Practice the process of preparing bank reconciliation statement and collate cash book and pass book</li> <li>• Identifying errors and ascertaining correct profit or loss</li> <li>• Summarize the financial position and periodic reporting</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand accounting concepts and its treatment.</li> <li>• Understand various books of accounts to analyse financial position.</li> <li>• Compare cash book &amp; pass book and reconcile the differences</li> <li>• Analyse and rectify various errors and its treatment for accuracy.</li> </ul> <p>Prepare, analyse and interpret financial statement and its position.</p>
2.	Business Organisation and Management	MJR 102	<ul style="list-style-type: none"> <li>• To acquaint the students with the basics of Commerce and Business Concepts and functions, forms of Business Organisation and Functions of Management.</li> <li>• To familiarize the students with the procedures and documentation of registration of a Joint Stock Company.</li> <li>• To provide the students with the knowledge of the Concept,</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Gain an understanding of the forms of Business Organizations</li> <li>• Apply the tools, techniques and procedures in Registration of Companies</li> <li>• Analyze and acquire knowledge relating to the Principles of Management which will enable</li> </ul>

			<p>Functions and Principles of Management</p> <ul style="list-style-type: none"> <li>To make the students acquire basic conceptual knowledge regarding the functions of Management and Structures of Organization</li> </ul> <p>To acquaint the students with the nuances of Authority, Coordination and Control</p>	<p>them to perform the managerial jobs.</p> <ul style="list-style-type: none"> <li>Develop and understand the structures of Organizations</li> </ul> <p>Apply the concepts of Authority, Coordination and Control and thereby comply with the responsibilities as managers in the practical scenario.</p>
3.	Fundamentals of Information Technology	MJR 103	<ul style="list-style-type: none"> <li>To make the students understand the History and hardware of the computer.</li> <li>To understand about concept of data storage in memory unit.</li> <li>To understand about types of software</li> <li>To understand the functions and types of operating system.</li> <li>To understand networking concepts, networking devices.</li> </ul>	<ul style="list-style-type: none"> <li>Students are familiar with the history of computers, able to describe hardware and software components.</li> <li>Basic concept of IT and how they are used in organization.</li> <li>Practice MS – Word, Excel, Power Point Presentation.</li> </ul> <p>Understand Operating Systems. Understand importance of data communication and Networking</p>
4.	Advanced Accounting	DSC 301	<ul style="list-style-type: none"> <li>Objective of this course is to help students to learn beyond introductory level</li> <li>Evaluate different methods of Capitals a/c's,</li> <li>Steps involved in Admission, Retirement and Death of a partner.</li> <li>Procedure involved in Dissolution of a Firm.</li> <li>Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture.</li> <li>Specimen of Profit &amp; Loss a/c &amp; Balance sheet (Schedule VI).</li> <li>Different methods of Goodwill &amp; Shares.</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>Identify the difference between Admission, Retirement and Death of a partner.</li> <li>Will know the procedure of Dissolution of the firm.</li> <li>Understands different methods/procedures of allotment of shares</li> <li>Will be able to prepare Final a/c's of the companies.</li> <li>Good understanding towards valuation of Goodwill &amp; Shares.</li> </ul>

5.	Business Statistics – I	DSC 302	<ul style="list-style-type: none"> <li>• To understand basic concepts, meaning and significance of statistics</li> <li>• To Present statistical data through diagrams.</li> <li>• To Find average of the mass data</li> <li>• To identify the causes of variability.</li> <li>• To correlate between two or more variables</li> </ul>	<ul style="list-style-type: none"> <li>• Student understand drafting Skills.</li> <li>• Student familiarize with different methods of Average</li> <li>• Students learn to apply Suitable diagrams.</li> <li>• Students understand the reasons for Variation.</li> <li>• Students Learn to compare and correlate.</li> </ul>
6.	Relational Database Management System	DSC 303	<ul style="list-style-type: none"> <li>• To acquire basic conceptual background necessary to design and develop simple database system.</li> <li>• To understand concepts of Normalisation and various file organisation techniques.</li> <li>• To write good queries using a standard query language called SQL.</li> <li>• To Understand Transaction Management and Security measures.</li> <li>• To Understand DDBMS and Client Server Architecture.</li> </ul>	<ul style="list-style-type: none"> <li>• Understand the Evolution of Databases, types, basic terminology, types of constraints, data models.</li> <li>• Concepts of Normalisation and various file organisation techniques.</li> <li>• Write Database programming language (SQL –DDL, DML, DCL, TCL commands, functions, clauses, and database objects.</li> <li>• Understand Transaction management, Protocol used in concurrent transactions, Database Recovery and Security.</li> <li>• Understand the concept of Distributed database system and types of client server architecture.</li> </ul>
7.	Business Economics	GE	<ul style="list-style-type: none"> <li>• Understand basic concepts related to Business Economics</li> <li>• Familiarize with the concept of Demand and Laws related to Demand</li> <li>• Acquire information on supply analysis and consumer Behaviour</li> <li>• Acquire total knowledge on Production Analysis and Laws related to Economies and Diseconomies of Economies.</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Acquire the basic knowledge on concepts related to Business Economics</li> <li>• Learn the Demand Concept and Demand analysis</li> <li>• Acquire the knowledge of Supply Analysis &amp; Market Equilibrium</li> <li>• Apply the concepts of Production level</li> </ul>

			<ul style="list-style-type: none"> <li>• Familiarize the concept of Cost and Revenue.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepare cost analysis for Price and Revenue Analysis</li> </ul>
8.	Cost Accounting	DSE 501	<ul style="list-style-type: none"> <li>• Acquaint Introduction of Cost Accounting knowledge</li> <li>• Impart issue of materials.</li> <li>• Impart the provisions of Labour &amp; Overheads.</li> <li>• Ascertainment of cost per unit.</li> <li>• Allocate of materials, labour and factory overhead costs to process cost centres.</li> </ul>	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> <li>• Difference between Cost &amp; Financial Accounting.</li> <li>• Different stock levels of Materials and its method of issuing.</li> <li>• Allocation/Appportionment of overheads.</li> <li>• Prepare tender/quotations.</li> <li>• Familiarised in treating Normal Loss, Abnormal Loss and Abnormal Gains.</li> </ul>
9.	Computerised Accounting	DSE 502	<ul style="list-style-type: none"> <li>• Basics of computerised Accounting</li> <li>• Objective of this course is to know how inventory system are maintained in Tally Software</li> <li>• Maintaining of documents of the Accounting</li> <li>• Managing Bills Receivable and Payables</li> <li>• Generating MIS Reposts in Tally Software</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• the basic of computerised accounting.</li> <li>• Student will able to do the inventory management system in Tally.ERP9.</li> <li>• Student will learn the recording of voucher.</li> <li>• Student will manage Bills Receivables and Payables in Tally.ERP9</li> </ul> <p>Student will be able to retrieve the MIS reports in Tally Software</p>
10.	E-Commerce	DSE503	<ul style="list-style-type: none"> <li>• Understand basic concepts of e-commerce, like meaning, advantages, impact on business.</li> <li>• Understand the Framework of E-commerce.</li> <li>• Comprehend consumer-oriented E-commerce applications.</li> <li>• Familiarize with concepts like electronic data interchange.</li> <li>• Acquaint with E-Marketing techniques</li> </ul>	<ul style="list-style-type: none"> <li>• Understand the basic concepts of E-Commerce.</li> <li>• Learn the framework of E-commerce and various protocols used.</li> <li>• Understand mercantile process model and legal issues and digital currency.</li> <li>• Learn EDI standards, applications, privacy issues and software.</li> </ul> <p>Learn concepts like digital marketing, E-advertising.</p>

## COURSE OBJECTIVES AND COURSE OUTCOMES - SEMESTER II, IV & VI

S. No	Course Title	Course Code	Course Objective	Course Outcome
1.	Financial accounting -II	MJR 201	<ul style="list-style-type: none"> <li>• The importance of negotiable instruments to a business</li> <li>• Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment</li> <li>• Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture</li> <li>• Distinguish between Single Entry and Double Entry</li> <li>• Understand the meaning and features of Non-Profit Organization</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Comprehend accounting bills and negotiable instruments</li> <li>• Understand various books of accounts of Consignment</li> <li>• Record entries of joint venture account.</li> <li>• Know the ascertainment of profit under Single Entry system</li> </ul> <p>Know the accounting system for Non-profit organization</p>
2.	Business laws	MJR 202	<ul style="list-style-type: none"> <li>• To make the students acquire basic conceptual knowledge of different laws relating to Business.</li> <li>• To provide the students with knowledge of legal principles relating to business contracts.</li> <li>• To engage the students with the legal provisions with respect to Sale of Goods</li> <li>• To acquaint the students with the legal ramifications involved in business transactions with respect to Consumer Protection Act and Intellectual Property laws.</li> <li>• To understand the legal provisions applicable for establishment, management and Winding up of companies in India as per Companies Act</li> </ul>	<p>On completion of the course, students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand relevance of Business Law to individuals and businesses and the role of law in an economic, political and social context.</li> <li>• Identify the fundamental legal principles behind contractual agreements.</li> <li>• Comprehensively understand all the rules, regulations and provisions relating to Business law, with respect to Sale of Goods</li> <li>• Acquire knowledge relating to Consumer Protection Law and Intellectual Properties for creations of the mind.</li> </ul> <p>Apply the laws relating to the Management and Winding up of Companies.</p>

3.	Programming with C & C++	MJR 203	<ul style="list-style-type: none"> <li>• To understand the fundamental concepts of programming in C and Object-Oriented Programming using C++.</li> <li>• Understand and know how to use Programming languages.</li> <li>• Learn how to use C programming language and be capable of construction less demanding Programs using C.</li> <li>• To Understand Structures and pointers in C.</li> <li>• To understand Object Oriented Programming.</li> </ul>	<ul style="list-style-type: none"> <li>• Students gain knowledge on basic c token used to develop programs</li> <li>• Understand about concept of flow of execution of statements in a program.</li> <li>• Understand about creating user defined functions, built in functions in C.</li> <li>• Understand how to point memory locations using pointers and create used defined data types.</li> <li>• Understand the concepts of Object oriented programming.</li> </ul>
4.	Income Tax	DSC 401	<ul style="list-style-type: none"> <li>• Provide concepts and provisions of Income Tax Act &amp; concept of agriculture income</li> <li>• Acquaint with the provisions of computing income from Salary</li> <li>• Understand provisions of calculating income from house property</li> <li>• Comprehend with the calculation of income from business profession.</li> <li>• Familiarise the concept of Capital gains and Income from Other Sources</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Compute of Income Tax payable by the individual</li> <li>• Compute of income from Salaries</li> <li>• Compute of income from House Property</li> <li>• Compute of income from Business as per Income Tax Law</li> <li>• Compute of income from Capital gains and other sources</li> </ul>
5.	Business Statistics – II	DSC 402	<ul style="list-style-type: none"> <li>• Objective of this course is to develop research orientation among the students and develop analytical skills.</li> <li>• To predict the value of the dependent variable and estimate the effect.</li> <li>• To estimate the trend which varies with time.</li> <li>• To measure changes in the value of money or the price level from time to time.</li> <li>• To estimate the probability to help in decision making.</li> <li>• To estimate the possibilities of occurrence of various outcomes.</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Practically apply regression equations</li> <li>• To analyse trend of various products and services</li> <li>• Analyse price level changes impact cost of living.</li> <li>• Apply Probability techniques in decision making.</li> <li>• Analyse probability distributions depending on sample.</li> </ul>

6.	Web Technologies	DSC403	<ul style="list-style-type: none"> <li>• To gain skills of usage of Web Technologies to design web pages</li> <li>• To gain skills of using Cascading Style Sheets</li> <li>• To understand Java Script concepts</li> <li>• To understand Event Handling Mechanism</li> <li>• Develop skills in analysing the usability of a web site and using XML.</li> </ul>	<ul style="list-style-type: none"> <li>• Students are able to write programs using basics of HTML.</li> <li>• Understand about difference between with presentation styles and content of the document.</li> <li>• Understand about creating user defined functions, built in functions, objects in JavaScript.</li> <li>• Understand the Event Handling Mechanism and types of events.</li> <li>• Understand the Extensible Mark-up Language and its types and DOM programming</li> </ul>
7.	Research methodology and project report	PR	<ul style="list-style-type: none"> <li>• To provide holistic approach towards comprehending Methods of Research in social sciences</li> <li>• To help students to analyse the area in which they want to do Research</li> <li>• To enable students in formulation of objectives, Methodology, Bibliography &amp; References.</li> <li>• To Understand the Review of Literature</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Acquire the basic knowledge on Methods of Research in social sciences</li> <li>• Students will get an idea to select area in which they have to do Project</li> <li>• Students will attain information in formulation of objectives, Methodology, Bibliography, &amp; References</li> <li>• Students will gain review on literature</li> </ul>
8.	Cost control and Management Accounting	DSE 601	<ul style="list-style-type: none"> <li>• To be acquaint with Cost Control techniques</li> <li>• Impart the importance of Management Accounting.</li> <li>• Imparting different methods of financial statements and ratios</li> <li>• Familiarize with the source and application of fund</li> <li>• Familiarize with the procedure of preparation of cash flow and its equivalent.</li> </ul>	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> <li>• The different techniques of Cost Accounting.</li> <li>• The importance of Management Accounting.</li> <li>• The various methods of financial statements and ratios.</li> <li>• The Importance of working capital, Sources &amp; Applications of funds.</li> <li>• Procedure of preparation of cash flow and its equivalent.</li> </ul>

9	Theory and practice of GST	DSE 602	<ul style="list-style-type: none"> <li>• Objective of this course is acquiring the knowledge regarding Theory and Practice of GST</li> <li>• How to Maintain GST accounting for Traders and Manufacturing concerns in Tally Software</li> <li>• Monthly GST Filing</li> <li>• Maintain of GST accounting for Service Sectors.</li> <li>• Migrating from VAT to GST</li> </ul>	<ul style="list-style-type: none"> <li>• Student will be able to understand the basic GST law</li> <li>• Student will be able to do GST Accounting in Tally Software</li> <li>• Students will be able to understand the GST Computations and GST return filling</li> <li>• Acquire the knowledge of GST in Service Sectors</li> </ul> <p>Migrating from VAT to GST and advance Entries in GST</p>
10	Cyber Security	DSE603	<ul style="list-style-type: none"> <li>• To understand the fundamentals of cyber security, cyber laws, and security policies.</li> <li>• To study cyber threats, cyber-crimes, and privacy issues in digital systems.</li> <li>• To learn security frameworks, governance, and risk management techniques.</li> <li>• To understand protection mechanisms for information systems and critical infrastructure.</li> <li>• To analyze real-time cyber security case studies and security practices.</li> </ul>	<p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Explain basic concepts of cyber security, cyber laws, and policies.</li> <li>• Identify cyber threats, cybercrimes, and security vulnerabilities.</li> <li>• Apply security frameworks and risk management techniques in organizations.</li> <li>• Analyze cyber security issues related to privacy and infrastructure protection.</li> <li>• Demonstrate knowledge of cyber security practices through case studies and applications.</li> </ul>