



**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 (BUSINESS ANALYTICS)**

**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	MJR101	<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	MJR102	<ul style="list-style-type: none"> <li>• To acquaint the students with the basics of Commerce and Business Concepts and functions, forms of Business Organization 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.</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>	<ul style="list-style-type: none"> <li>Conceptual knowledge will enable them to perform the managerial jobs.</li> </ul> <p>Develop and understand the structures of Organizations</p> <p>Apply the concepts of Authority, Coordination and Control and thereby comply with the responsibilities as managers in the practical scenario.</p>
3.	Data Driven Decision Making	MJR 103	<ul style="list-style-type: none"> <li>To equip with the concept of disruption.</li> <li>Familiarize with applications of Hadoop.</li> <li>Familiarize with Data Analytical tools.</li> <li>To understand data lifecycle.</li> </ul> <p>To acquaint with effective techniques for gathering.</p>	<ul style="list-style-type: none"> <li>Articulate the concept of disruption.</li> <li>Evaluate the effectiveness of Hadoop.</li> <li>Application of Data Tools.</li> <li>Explain the different stages of the data lifecycle.</li> </ul> <p>Apply various requirement gathering techniques.</p>
4.	Advanced Accounting	DSC301	<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	DSC302	<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> </ul>	<ul style="list-style-type: none"> <li>Student understand drafting Skills.</li> <li>Student familiarize with different methods of Average</li> </ul>

			<ul style="list-style-type: none"> <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>• 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.	Data Analytics Modelling	DSC303	<ul style="list-style-type: none"> <li>• To equip with basic concepts of business and corporate drivers</li> <li>• Understand how to analyze data using software tools.</li> <li>• Comprehend Data profiling and cleansing.</li> <li>• Practice ETL (Extract, Transform and Load) method using Excel/ Power query ..</li> </ul> <ol style="list-style-type: none"> <li>1. To familiarize structured and Unstructured Data tools.</li> </ol>	<ul style="list-style-type: none"> <li>• Understand about different types of data.</li> <li>• Learn the tools like Excel/power query</li> <li>• Learn how to perform various worksheet operations like concatenate, remove the leading and extra spaces.</li> <li>• Learn to use ETL tools and load the data.</li> <li>• Learn sql plus/sql server to maintain the database.</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> <li>• Familiarize the concept of Cost and Revenue.</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> <li>• Prepare cost analysis for Price and Revenue Analysis</li> </ul>
8.	Cost Accounting	DSE501	<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> </ul>

				<ul style="list-style-type: none"> <li>Familiarised in treating Normal Loss, Abnormal Loss and Abnormal Gains.</li> </ul>
9.	Computerised Accounting	DSE502	<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> <li>Student will be able to retrieve the MIS reports in Tally Software</li> </ul>
10.	Advanced Data Visualization	DSC503	<ul style="list-style-type: none"> <li>To differentiate between graph and chart</li> <li>To gain an understanding of business intelligence concepts.</li> <li>To explore event streaming techniques.</li> <li>To learn core data visualization rules.</li> <li>To differentiate between alerts and trends.</li> </ul>	<ul style="list-style-type: none"> <li>Ability to select and utilize the appropriate graph and chart.</li> <li>Proficiency in applying BI techniques.</li> <li>Ability to analyse trusted data.</li> <li>Application of data visualization best practices.</li> </ul> <p>Proficiency in utilizing BI techniques for reporting.</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.	Data Analytics Essentials	MJR 203	<ul style="list-style-type: none"> <li>• Understand fundamental concepts of data, data quality, ETL, and data warehousing.</li> <li>• Differentiate between OLTP and OLAP systems, databases, data warehouses, and data lakes.</li> <li>• Apply data profiling, cleaning, integration, and transformation techniques using appropriate tools.</li> <li>• Analyze data storage architectures, schema designs, partitioning, and indexing techniques for analytics.</li> <li>• Develop practical knowledge of modern analytics tools and technologies for business decision-making.</li> </ul>	<ul style="list-style-type: none"> <li>• Data analysis and interpretation skills using structured and unstructured data.</li> <li>• Data cleaning, profiling, and transformation skills using ETL techniques and tools.</li> <li>• Database and data warehouse design skills including schema modelling and data organization.</li> <li>• Analytical and problem-solving skills for business intelligence and decision-making.</li> </ul> <p>Practical skills in using analytics and data integration tools such as Python, Talend, SSIS, and Power Query.</p>
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> </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> </ul>

			<ul style="list-style-type: none"> <li>• To estimate the probability to help in decision making.</li> <li>• To estimate the possibilities of occurrence of various outcomes.</li> </ul>	<ul style="list-style-type: none"> <li>• Analyse probability distributions depending on sample.</li> </ul>
6.	Forecasting and Predictive Analytics	DSC 403	<ul style="list-style-type: none"> <li>• Analyze the correlation between different variables</li> <li>• Understand how to forecast data using statistical tools.</li> <li>• Comprehend about Clustering algorithms.</li> <li>• Calculate linear optimization to solve business problems.</li> <li>• Predict and construct a model, based on historical data.</li> </ul>	<ul style="list-style-type: none"> <li>• Understand about different ways of forecasting.</li> <li>• Understand the concepts of Machine learning algorithms using R programming</li> <li>• Learn how to perform various bivariate and multivariate regression models.</li> <li>• Understand the methods of clustering in Data Mining.</li> </ul> <p>Understand the techniques of linear optimization and simulation.</p>
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> </ul>

				<ul style="list-style-type: none"> <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> <li>• Migrating from VAT to GST and advance Entries in GST</li> </ul>
10.	Business Applications of Emerging Technologies	DSE603(a)	<ul style="list-style-type: none"> <li>• To make students to understand the Technologies of Business Applications of Emerging.</li> <li>• Learn RPA concepts and uses.</li> <li>• Understand AI in business.</li> <li>• Learn basic cybersecurity concepts.</li> <li>• Identify skills for digital finance roles.</li> </ul>	<ul style="list-style-type: none"> <li>• Understanding Emerging Technologies</li> <li>• Analyze Business Impacts</li> <li>• Application of Technology Tools</li> <li>• Risk, Governance, and Ethical Awareness</li> <li>• Recognize cyber security risks.</li> </ul>

