



**Villa Marie Degree College for Women**  
**6-3-1089, Raj Bhavan Road, Somajiguda, Hyderabad-500082**  
**filiated 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 (FINANCE)**

**ACADEMIC YEAR 2025 – 2026**

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

| S. No                         | Course Title                         | Course Code | Course Objective  | Course Outcome   |
|-------------------------------|--------------------------------------|-------------|---|--|
| <b>New program Introduced</b> |                                      |             |   |  |
| 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 | 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</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> </ul>   |

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|    |                         |        | <p>documentation of registration of a Joint Stock Company.</p> <ul style="list-style-type: none"> <li>To provide the students with the knowledge of the Concept, Functions and Principles of Management</li> <li>To make the students acquire basic conceptual knowledge regarding the functions of Management and Structures of Organization</li> <li>To acquaint the students with the nuances of Authority, Coordination and Control</li> </ul>   | <ul style="list-style-type: none"> <li>Analyze and acquire knowledge relating to the Principles of Management.</li> <li>Conceptual knowledge will enable them to perform the managerial jobs. 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. | Indian Financial System | MJR103 | <ul style="list-style-type: none"> <li>To promote economic development by channelizing savings into productive investments in various sectors of the economy.</li> <li>To acquaint optimal use of financial resources by directing funds to the most profitable and productive activities.</li> <li>To encourage savings and investments, leading to the creation of wealth</li> </ul>   | <p>Students will be learn :</p> <ul style="list-style-type: none"> <li>Better investment and funding lead to increased production, income, and overall economic development.</li> <li>More savings and Investments in stronger Infrastructure and Industrial growth</li> <li>Allocate Resources to productive sectors, reducing wastage and improving profitability.</li> </ul>  |
| 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> </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> </ul> <p>Good understanding towards valuation of Goodwill &amp; Shares.</p> |

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|    |                         |         | <ul style="list-style-type: none"> <li>• Different methods 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. | Security Analysis       | DSC303  | <ul style="list-style-type: none"> <li>• <b>Determine Intrinsic Value</b><br/>To estimate the true worth of a security (share/bond).</li> <li>• <b>Identify Undervalued &amp; Overvalued Securities</b><br/>Helps investments. decide whether to buy, hold, or sell.</li> <li>• <b>Risk Assessment</b><br/>To evaluate the level of risk involved in an investment.</li> <li>• <b>Return Maximization</b><br/>To select securities that provide the best possible returns.</li> <li>• <b>Informed Investment Decisions</b><br/>To provide a scientific and logical basis for investing</li> </ul> | <ul style="list-style-type: none"> <li>• <b>Better Investment Decisions</b><br/>Make rational and well-informed choices.</li> <li>• <b>Optimal Portfolio Selection</b><br/>Helps in building a balanced portfolio of securities.</li> <li>• <b>Risk Reduction</b><br/>Identify and minimizes unnecessary investment risks.</li> <li>• <b>Improved Returns</b><br/>Leads to higher returns through proper selection of securities.</li> <li>• <b>Market Efficiency</b><br/>Proper analysis contributes to fair pricing in the market.</li> </ul> |

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

| 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> </ul> <p>Understand the meaning and features of Non-Profit Organization</p>  | <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            | MJR202      | <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> |

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| 3. | Fundamentals of Financial Management | MJR203  | <ul style="list-style-type: none"> <li>• <b>Wealth Maximization</b><br/>To maximize the value of the firm and shareholders' wealth.</li> <li>• <b>Profit Maximization</b><br/>To earn maximum profit in the short term.</li> <li>• <b>Efficient Utilization of Funds</b><br/>To use financial resources in the most effective way.</li> <li>• <b>Liquidity Maintenance</b><br/>To ensure the firm has enough cash to meet short-term obligations.</li> <li>• <b>Financial Planning &amp; Control</b><br/>To plan and control financial activities like budgeting and forecast</li> </ul> | <p>Students will be able to :</p> <ul style="list-style-type: none"> <li>• Increase in Firm Value<br/>Higher market value and Job satisfaction.</li> <li>• Better Profitability<br/>Improve earnings and financial performance.</li> <li>• Optimal Use of Resources<br/>Reduced wastage and improved efficiency.</li> <li>• Stable Financial Position<br/>Adequate liquidity and smooth business operations.</li> </ul> <p>Sound Financial Decisions<br/>Better investment, financing, and dividend decisions.</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> </ul> <p>Compute of income from Capital gains and other sources</p>   |
| 5. | Business Statistics – II             | DSC402  | <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> </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>   |

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|    |                      |        | <ul style="list-style-type: none"> <li>To estimate the possibilities of occurrence of various outcomes.</li> </ul>  |  |
| 6. | Portfolio Management | DSC403 | <ul style="list-style-type: none"> <li><b>To Maximize Returns</b><br/>To earn the highest possible return on investments.</li> <li><b>To Minimize Risk</b><br/>To reduce risk through diversification of investments.</li> <li><b>Capital Appreciation</b><br/>To increase the value of invested capital over time.</li> <li><b>Liquidity Maintenance</b><br/>To ensure investments can be easily converted into cash.</li> <li><b>Safety of Investment</b><br/>to protect the principal amount from losses.</li> </ul>   | <p>Students will learn :</p> <ul style="list-style-type: none"> <li>Achieve Higher Returns<br/>Investors achieve better earnings on their investments.</li> <li>Risk Reduction<br/>Diversification lowers overall investment risk.</li> <li>Wealth Growth<br/>Long-term increase in investor's wealth.</li> <li>Balanced Portfolio<br/>Proper mix of assets like shares, bonds, etc.</li> </ul>  |
| 7. | Project Finance      | SEC4   | <ul style="list-style-type: none"> <li><b>Raise Large Funds</b><br/>To arrange huge capital required for big projects (infrastructure, energy, etc.).</li> <li><b>Risk Allocation</b><br/>To distribute project risks among different parties (sponsors, lenders, contractors).</li> <li><b>Ensure Project Feasibility</b><br/>To analyze technical, financial, and economic viability before investment.</li> <li><b>Efficient Utilization of Funds</b><br/>To ensure funds are used properly during project execution.</li> <li><b>Timely Completion of Project</b><br/>To complete the project within time and budget limits.</li> </ul> | <p>Students will learn :</p> <ul style="list-style-type: none"> <li>Successful Project Implementation<br/>Projects are completed and become operational.</li> <li>Optimal Risk Sharing<br/>Risks are managed effectively among stakeholders.</li> <li>Economic Development<br/>Infrastructure and industrial growth increase (roads, power, etc.).</li> <li>Improved Financial Performance<br/>Projects generate expected returns and cash flows.</li> <li>Efficient Resource Use<br/>Proper planning leads to minimum wastage of resources</li> </ul> |