



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 (GENERAL)

ACADEMIC YEAR 2025 – 2026

COURSE OBJECTIVES AND COURSE OUTCOMES - SEMESTER V

S. No	Course Title	Course Code	Course Objective	Course Outcome
1.	Business Economics	GE	<ul style="list-style-type: none"> • Understand basic concepts related to Business Economics • Familiarize with the concept of Demand and Laws related to Demand • Acquire information on supply analysis and consumer Behaviour • Acquire total knowledge on Production Analysis and Laws related to Economies and Diseconomies of Economies. • Familiarize the concept of Cost and Revenue. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Acquire the basic knowledge on concepts related to Business Economics • Learn the Demand Concept and Demand analysis • Acquire the knowledge of Supply Analysis & Market Equilibrium • Apply the concepts of Production level • Prepare cost analysis for Price and Revenue Analysis
2.	Cost Accounting	DSE 501	<ul style="list-style-type: none"> • Acquaint Introduction of Cost Accounting knowledge • Impart issue of materials. • Impart the provisions of Labour & Overheads. • Ascertainment of cost per unit. • Allocate of materials, labour and factory overhead costs to process cost centres. 	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> • Difference between Cost & Financial Accounting. • Different stock levels of Materials and its method of issuing. • Allocation/Appportionment of overheads. • Prepare tender/quotations. • Familiarised in treating Normal Loss, Abnormal Loss and Abnormal Gains.

3.	Computerised Accounting	DSE 502	<ul style="list-style-type: none"> • Basics of computerised Accounting • Objective of this course is to know how inventory system are maintained in Tally Software • Maintaining of documents of the Accounting • Managing Bills Receivable and Payables • Generating MIS Reposts in Tally Software 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • The basics of computerised accounting. • Student will able to do the inventory management system in Tally.ERP9. • Student will learn the recording of voucher. • Student will manage Bills Receivables and Payables in Tally.ERP9 • Student will be able to retrieve the MIS reports in Tally Software
4.	Auditing	DSE 503	<ul style="list-style-type: none"> • To understand meaning and elements of auditing and gain knowledge for execution of audit. • The aim of the paper is to enrich the students with the attributes required by the auditor for effective auditing. • The paper also aims at familiarizing the students with the internal control and internal check needed for smooth conduct of auditing. • The approach of the paper is also to make the students aware of how vouchers and bills are audited. • The objective of the paper is also to provide a clear understanding of how assets and liabilities are valued and verified. 	<p>The students should be able to:</p> <ul style="list-style-type: none"> • Analyse the various aspects of checking and verifying books of accounts. • Comprehend the prerequisites of auditor needed for conducting smooth auditing. • Understand the importance of internal control and internal check. • Understand hoe assets and liabilities are valued and verified. • Comprehend the complexities of appointing removing and providing remuneration of the auditors.

COURSE OBJECTIVES AND COURSE OUTCOMES - SEMESTER VI

S. No	Course Title	Course Code	Course Objective	Course Outcome
1.	Research Methodology and Project Report	PR	<ul style="list-style-type: none"> • To provide holistic approach towards comprehending Methods of Research in social sciences • To help students to analyse the area in which they want to do Research • To enable students in formulation of objectives, Methodology, Bibliography & References. • To Understand the Review of Literature 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Acquire the basic knowledge on Methods of Research in social sciences • Students will get an idea to select area in which they have to do Project • Students will attain information in formulation of objectives, Methodology, Bibliography, & References • Students will gain review on literature
2.	Cost Control and Management Accounting	DSE 601	<ul style="list-style-type: none"> • To be acquaint with Cost Control techniques • Impart the importance of Management Accounting. • Imparting different methods of financial statements and ratios • Familiarize with the source and application of fund • Familiarize with the procedure of preparation of cash flow and its equivalent. 	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> • The different techniques of Cost Accounting. • The importance of Management Accounting. • The various methods of financial statements and ratios. • The Importance of working capital, Sources & Applications of funds. • Procedure of preparation of cash flow and its equivalent.
3.	Theory and Practice of GST	DSE 602	<ul style="list-style-type: none"> • Objective of this course is acquiring the knowledge regarding Theory and Practice of GST • How to Maintain GST accounting for Traders and Manufacturing concerns in Tally Software • Monthly GST Filing • Maintain of GST accounting for Service Sectors. • Migrating from VAT to GST 	<ul style="list-style-type: none"> • Student will be able to understand the basic GST law • Student will be able to do GST Accounting in Tally Software • Students will be able to understand the GST Computations and GST return filling • Acquire the knowledge of GST in Service Sectors

				Migrating from VAT to GST and advance Entries in GST
4.	Accounting Standards	DSE 603	<ul style="list-style-type: none"> • To acquire the knowledge and application of Indian Accounting Standards. • To learn about various standards relating to financial reporting & disclosure. • To gain knowledge on standards and guidance on financial statement items. • To understand the standards relating to business acquisition and consolidation. • To gain knowledge on various financial reporting. 	<p>Students will be able to</p> <ul style="list-style-type: none"> • Gain the knowledge and objectives of Indian Accounting Standards. • Get in-depth knowledge of the procedure of AS and its applicability relating to financial reporting & disclosure. • Acquire the knowledge of various accounting standards and its implementation on financial statement items. • Analyse the standards relating to acquisition and consolidation. • Acquire the knowledge various financial reporting.

