



**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 (HONORS)**

**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 | 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 Organization and Functions of Management.</li> <li>• To familiarize the students with the procedures and documentation of registration of a Joint Stock Company.</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>   |

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|----|----------------------|---------|--|--|
|    |                      |         | <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>  | <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. | Business Economics   | MJR 103 | <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> </ul> <p>Prepare cost analysis for Price and Revenue Analysis</p>  |
| 4. | Financial Management | MJR 104 | <ul style="list-style-type: none"> <li>To acquire the knowledge of financial management in terms of scope and objectives.</li> <li>To learn about long term investment decisions.</li> <li>To gain knowledge on managing and maintaining of short-term investment decisions.</li> <li>The purpose of the course is to set a framework for the financial decision of the firm.</li> <li>To gain knowledge about dividend theories and practices.</li> </ul> | <p>Students will be able to:</p> <ul style="list-style-type: none"> <li>Learn the nature, objectives and scope of financial management.</li> <li>Get in-depth and comprehensive knowledge on long term investment decisions.</li> <li>Acquire the knowledge of important aspects of financing of short-term investment decisions.</li> <li>Learn about the financial decision mix.</li> <li>Acquire the knowledge of dividend decision.</li> </ul> |
| 5  | Advanced Accounting  | DSC301  | <ul style="list-style-type: none"> <li>Objective of this course is to help students to learn beyond introductory level</li> </ul>  | <p>Students will be able to</p>  |

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|   |                                    |         | <ul style="list-style-type: none"> <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>Different methods of Goodwill &amp; Shares.</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>   |
| 6 | 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>   |
| 7 | Financial Institutions and Markets | DSC 303 | <ul style="list-style-type: none"> <li>• To make the students acquire the knowledge of financial Institutions and Markets.</li> <li>• To understand the working of financial institutions</li> <li>• To understand about the various markets like debt market, money market and equity market.</li> <li>• To explain the concept of repo rate, reverse repo rate, ESOP, stock market, SEBI etc.</li> <li>• To introduce students to the world of financial services</li> </ul>                 | <p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Describe how various banks or institution's function.</li> <li>• Understand various financial terms related to finance, stock exchange, bonds etc.</li> <li>• Understand the role of financial institution for start-ups.</li> <li>• Analyse the basics of money market, debt market and equity market.</li> <li>• Differentiate between fund based and fee based financial activities of the Indian financial system</li> </ul> |
| 8 | Investment Management              | DSC304  | <ul style="list-style-type: none"> <li>• Understand different investment alternatives in the market</li> </ul>   | <ul style="list-style-type: none"> <li>• Demonstrate a basic understanding of investments and the nuances of investing</li> </ul>  |

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|     |                         |         | <ul style="list-style-type: none"> <li>• Understand the concept of Risk and Return</li> <li>• Understand how securities are traded in the market</li> <li>• Understand the concept of Time Value of Money</li> <li>• Be able to manage a portfolio</li> </ul>  | <ul style="list-style-type: none"> <li>• Analyze the risk and return in each securities</li> <li>• Gaining the knowledge on stock indices.</li> <li>• Demonstrate knowledge of the value of money over time and its uses</li> </ul> <p>Construct optimal portfolios and evaluate them using models.</p>  |
| 9   | Cost Accounting         | DSE 501 | <ul style="list-style-type: none"> <li>• Acquaint Introduction of Cost Accounting knowledge</li> <li>• Impart issue of material's.</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>             |
| 10. | 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> <li>• Student will be able to retrieve the MIS reports in Tally Software</li> </ul> |
| 11. | Auditing                | DSE 503 | <ul style="list-style-type: none"> <li>• To understand meaning and elements of auditing and gain knowledge for execution of audit.</li> <li>• The aim of the paper is to enrich the students with the attributes required by the auditor for effective auditing.</li> <li>• The paper also aims at</li> </ul>  | <p>The students should be able to:</p> <ul style="list-style-type: none"> <li>• Analyse the various aspects of checking and verifying books of accounts.</li> <li>• Comprehend the prerequisites of auditor needed for conducting smooth auditing.</li> </ul>  |

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|     |                      |        | <p>familiarizing the students with the internal control and internal check needed for smooth conduct of auditing.</p> <ul style="list-style-type: none"> <li>• The approach of the paper is also to make the students aware of how vouchers and bills are audited.</li> <li>• The objective of the paper is also to provide a clear understanding of how assets and liabilities are valued and verified.</li> </ul> | <ul style="list-style-type: none"> <li>• Understand the importance of internal control and internal check.</li> <li>• Understand how assets and liabilities are valued and verified.</li> <li>• Comprehend the complexities of appointing removing and providing remuneration of the auditors.</li> </ul> |
| 12. | Marketing Management | DSE504 | <ul style="list-style-type: none"> <li>• To understand the product, promotion and Channel management</li> <li>• To enable to design marketing strategy and management</li> <li>• To Design SWOT analysis</li> <li>• To Formulate Goals ,Feedback and Control of Marketing Process</li> </ul>  | <p>The students should be able to:</p> <ul style="list-style-type: none"> <li>• Analyse the various aspects of Marketing</li> <li>• Comprehend the process and design of Marketing Structure</li> <li>• Understand the importance feedback and Control of marketing</li> </ul>                            |



## 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            | 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> <li>• Apply the laws relating to the Management and Winding up of Companies.</li> </ul> |

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| 3. | Banking and Financial Services | MJR 203 | <ul style="list-style-type: none"> <li>• To gain the knowledge about emerging trends in banking sector in India</li> <li>• To Comprehend the relationship between a banker and a customer</li> <li>• To Understand the features of various negotiable instruments</li> <li>• To Familiarize with fund based &amp; Non fund based financial services</li> <li>• To apprise with various financial services offered by banks like Merchant banking, venture capital, leasing, factoring &amp; forfeiting</li> </ul> | <p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Understand the functioning of commercial Banks and Development Banks in India.</li> <li>• Acquire knowledge about the relationship between Banker and Customer.</li> <li>• Analyze the use of Negotiable Instruments and Precautionary measures from the point of Banker</li> <li>• Gain knowledge about financial services and Financial Products.</li> </ul> <p>Recognize the availability of different types of financial services and their Functioning benefits</p> |
| 4  | Investment Management          | MJR204  | <ul style="list-style-type: none"> <li>• Understand different investment alternatives in the market</li> <li>• Understand the concept of Risk and Return</li> <li>• Understand how securities are traded in the market</li> <li>• Understand the concept of Time Value of Money</li> <li>• To maximize return on investments</li> </ul>   | <ul style="list-style-type: none"> <li>• Demonstrate a basic understanding of investments and the nuances of investing</li> <li>• Analyse the risk and return in each securities</li> <li>• Gaining the knowledge on stock indices.</li> <li>• Demonstrate knowledge of the value of money over time and its uses</li> </ul> <p>Gain knowledge about financial markets and investor behaviour.</p>   |
| 5. | 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>  |

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| 6. | 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>  |
| 7  | Corporate Accounting      | DSC 403 | <ul style="list-style-type: none"> <li>• To impart the knowledge of a Company Liquidation.</li> <li>• Understand the differences between Amalgamation &amp; Acquisition</li> <li>• Familiarise the Internal Reconstruction &amp; Acquisition of Business</li> <li>• Understand the different branches of Corporate Accounting i.e. Bank sector</li> <li>• Understand the different branches of Corporate Accounting i.e. Insurance sector</li> </ul>   | <p>Students will be able to understand-</p> <ul style="list-style-type: none"> <li>• Acquaint the procedure of company liquidation.</li> <li>• Differentiate between Merger and Purchase</li> <li>• Importance of Internal Reconstruction.</li> <li>• Makes industry ready in the area of Banking sector.</li> </ul> <p>Enhance their growth in the field of Insurance sector.</p>  |
| 8  | Human Resource Management | DSC 404 | <ul style="list-style-type: none"> <li>• To acquaint the students with the basics of Human Resource concepts and its evolution in India.</li> <li>• To familiarize the students with the concept of Human Resource Planning.</li> <li>• To provide the students with the knowledge of Recruitment &amp; Selection.</li> <li>• To make the students acquire basic conceptual knowledge regarding the basics of Human Resource Development.</li> <li>• To acquaint the students with various methods of performance appraisal.</li> </ul>                | <p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Gain an understanding of the concept of Human resource management.</li> <li>• Apply the knowledge of Recruitment and selection once working.</li> <li>• Analysing and acquiring knowledge will help them in Personnel roles at work.</li> <li>• Develop and understand the influence of Human Resource development on Employee satisfaction.</li> </ul> <p>Apply the concepts of Human Resource Management in</p> |

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|     |   |         |   | practical scenarios as leaders and managers.   |
| 9.  | 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>           |
| 10. | 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> |
| 11  | 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>                 | <p>Student will be able:</p> <ul style="list-style-type: none"> <li>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>                          |
| 12. | Accounting Standards                    | DSE 603 | <ul style="list-style-type: none"> <li>To acquire the knowledge and application of Indian Accounting Standards.</li> </ul>  | <p>Students will be able to:</p> <ul style="list-style-type: none"> <li>Gain the knowledge and objectives of Indian Accounting Standards.</li> </ul>   |

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|     |                       |         | <ul style="list-style-type: none"> <li>• To learn about various standards relating to financial reporting &amp; disclosure.</li> <li>• To gain knowledge on standards and guidance on financial statement items.</li> <li>• To understand the standards relating to business acquisition and consolidation.</li> <li>• To gain knowledge on various financial reporting.</li> </ul>         | <ul style="list-style-type: none"> <li>• Get in-depth knowledge of the procedure of AS and its applicability relating to financial reporting &amp; disclosure.</li> <li>• Acquire the knowledge of various accounting standards and its implementation on financial statement items.</li> <li>• Analyse the standards relating to acquisition and consolidation.</li> <li>• Acquire the knowledge various financial reporting.</li> </ul>  |
| 13. | International Finance | DSE 604 | <ul style="list-style-type: none"> <li>• To make the students acquire knowledge of International Finance.</li> <li>• To learn about various terminologies relating to International Finance.</li> <li>• To gain knowledge of Foreign Exchange Markets.</li> <li>• To understand the Exchange Rate Mechanism.</li> <li>• To gain knowledge on various International Flow of Funds</li> </ul> | <p>Students will be able to:</p> <ul style="list-style-type: none"> <li>• Learn the objectives and importance of International Finance.</li> <li>• Understand the terms relating to International Finance and their applicability.</li> <li>• Acquire knowledge of various markets in Foreign Exchange.</li> <li>• Analyse the exchange rates in various markets.</li> </ul> <p>Acquire knowledge of the flow of funds internationally</p> |

