

Villa Marie Degree College for Women
(Affiliated to Osmania University)

Somajiguda, Hyderabad

An ISO 9001:2015 Certified Institution

Department of Commerce

B.Com Foreign Trade

Course Details – 2021-2022

Sem II, IV, VI

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

			<ul style="list-style-type: none"> To understand the legal provisions applicable for establishment, management and Winding up of companies in India as per Companies Act 	<ul style="list-style-type: none"> and Intellectual Properties for creations of the mind. Apply the laws relating to the Management and Winding up of Companies.
3.	Export marketing (only for FT)	DSC 203	<ul style="list-style-type: none"> The objective of this course is to familiarize the students with international marketing with the aid of export markets. To make the students understand the importance of branding and labelling for products to be exported outside the country. To help the students analyse the various markets that exist for exporting. To comprehend the various promotional activities that are needed for selling goods abroad. To analyse the legal dimensions of various export documents 	<ul style="list-style-type: none"> The students should be able to: Analyse International marketing with the aid of export markets. Understand the importance of branding and labelling for products to be exported outside the country. Comprehend the various elements of export markets. Understand the promotional activities that are undertaken for selling goods. Know the legal aspects required for exporting goods.
4.	Income Tax	DSC 401	<ul style="list-style-type: none"> Provide concepts and provisions of Income Tax Act & concept of agriculture income Acquaint with the provisions of computing income from Salary Understand provisions of calculating income from house property Comprehend with the calculation of income from business profession. Familiarise the concept of Capital gains and Income from Other Sources 	<ul style="list-style-type: none"> Students will be able to Compute of Income Tax payable by the individual Compute of income from Salaries Compute of income from House Property Compute of income from Business as per Income Tax Law Compute of income from Capital gains and other sources
5.	Business Statistics – II	BC 406	<ul style="list-style-type: none"> Objective of this course is to develop research orientation among the students and develop analytical skills. To predict the value of the dependent variable and estimate the effect. To estimate the trend which varies with time. To measure changes in the value of money or the price level from time to time. To estimate the probability to help in decision making. 	<ul style="list-style-type: none"> Students will be able to: Practically apply regression equations To analyse trend of various products and services Analyse price level changes impact cost of living. Apply Probability techniques in decision making. Analyse probability distributions depending on sample.

			<ul style="list-style-type: none"> To estimate the possibilities of occurrence of various outcomes. 	
6.	Computerised accounting (for all except computers)	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 Reports in Tally Software 	<ul style="list-style-type: none"> Students will be able to: the basic 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
7.	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 	<ul style="list-style-type: none"> Students will be able to: 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
8.	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. 	<ul style="list-style-type: none"> Students will be able to compute/understand - 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.
9.	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 	<ul style="list-style-type: none"> Student will be able to understand the basic GST law

			<p>GST</p> <ul style="list-style-type: none"> • 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 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
10.	Accounting Standards (Only General)	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. 	<ul style="list-style-type: none"> • Students will be able to • 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.
11.	Cross Cultural Consumer and Industrial Buyer Behaviour (only for Foreign Trade)	DSE 603	<ul style="list-style-type: none"> • To acquaint the students with the basics of Marketing concept, the importance of consumers to any business and the culture of various nations. • To familiarize the students with the concept of market segmentation, motivation learning attitudes, personality and psychographics. • To provide the students with the knowledge of cross- cultural buyers and their behaviours. • To make the students acquire basic conceptual knowledge regarding the impact of 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Gain an understanding of the concept of Cross-Cultural Consumer Behaviour • Apply the knowledge of market segmentation to know buyer preferences • Analysing and acquiring knowledge will help them in marketing roles at work. • Develop and understand the influence of reference groups on buyer behaviour • Apply the concepts of marketing and consumer behaviour in practical

			<p>reference groups on buyer behavior.</p> <ul style="list-style-type: none"> To acquaint the students with the complexities and issues faced in consumer research and understanding the concept of innovation diffusion 	<p>scenarios as leaders and managers.</p>
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Department of Commerce



B.com Foreign Trade

Course Details – 2021-2022

Sem I, III, V

S.No	Course Title	Course Code	Course Objective	Course Outcome
1.	Financial Accounting – I	BC 104	<ul style="list-style-type: none"> The basic principles and concept of accounting and how it is represented in financial statements. Demonstrate how to maintain various books of accounts for preparation of financial statements. Practice the process of preparing bank reconciliation statement and collate cash book and pass book Identifying errors and ascertaining correct profit or loss Summarize the financial position and periodic reporting 	<ul style="list-style-type: none"> Students will be able to Understand accounting concepts and its treatment. Understand various books of accounts to analyse financial position. Compare cash book & pass book and reconcile the differences Analyse and rectify various errors and its treatment for accuracy. Prepare, analyse and interpret financial statement and its position.
2.	Business Organisation and Management	DSC 102	<ul style="list-style-type: none"> To acquaint the students with the basics of Commerce and Business Concepts and functions, forms of Business Organisation and Functions of Management. To familiarize the students with the procedures and documentation of registration of a Joint Stock Company. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> Gain an understanding of the forms of Business Organizations Apply the tools, techniques and procedures in Registration of Companies Analyze and acquire knowledge relating to the Principles of Management which will enable them to perform the managerial jobs.

			<ul style="list-style-type: none"> • To provide the students with the knowledge of the Concept, Functions and Principles of Management • To make the students acquire basic conceptual knowledge regarding the functions of Management and Structures of Organization • To acquaint the students with the nuances of Authority, Coordination and Control 	<ul style="list-style-type: none"> • Develop and understand the structures of Organizations • Apply the concepts of Authority, Coordination and Control and thereby comply with the responsibilities as managers in the practical scenario.
3.	Introduction to International Business (Only for FT)	DSC 103	<ul style="list-style-type: none"> • Objective of this course is to enable the students learn nature, scope and structure of International Business. • To understand the influence of various environmental factors on international business operations. • To recognise the various Regional groupings that exist globally and how interconnected they are for conducting International Business. • To know the existence of economic institutions that provide the countries with various financial assistance. • To comprehend the trade barriers that pose as a hindrance for conducting International business smoothly 	<p>The students will be able to:</p> <ul style="list-style-type: none"> • Analyse the various factors that influence the international business activities. • Obtain a holistic approach towards the various documents of International Business activities comes across globally • Understand the rationale behind the existence of various regional groups in the world. • Comprehend the aids provided by the Global economic institutions. • Know the types of barriers that exist in International Business.
4.	Logistics Management	DSC 504	<ul style="list-style-type: none"> • To create an approach leading to the optimization of warehouse operations and storage facilities. • To streamline the overall strategy of transportation leading to faster delivery of goods and a competitive edge. • To enhance visibility to the supply chain and fasten the 	<p>Students will</p> <ul style="list-style-type: none"> • Learn about various warehouse operations and storage facilities, and be able to build plans to optimise activities carried out at warehouses. • Equipped with transportation strategy formation leading to efficient delivery systems

			<p>inbound and outbound activities.</p> <ul style="list-style-type: none"> To effectively monitor all product movement resulting in minimum product damage. To reduce cost by organizing the complex network of operations. 	<ul style="list-style-type: none"> Got to know how of various inbound and outbound activities carried out in the supply chain and be able to derive the most from them. Get clarity of various production and product movement processes Know of the elements of operations and be accustomed to its network.
5.	<p>Advance accounting</p> 	BC 304	<ul style="list-style-type: none"> Objective of this course is to help students to learn beyond introductory level Evaluate different methods of Capitals a/c's, Steps involved in Admission, Retirement and Death of a partner. Procedure involved in Dissolution of a Firm. Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture. Specimen of Profit & Loss a/c & Balance sheet (Schedule VI). Different methods of Goodwill & Shares. 	<p>Students will be able to</p> <ul style="list-style-type: none"> Identify the difference between Admission, Retirement and Death of a partner. Will know the procedure of Dissolution of the firm. Understands different methods/procedures of allotment of shares Will be able to prepare Final a/c's of the companies. Good understanding towards valuation of Goodwill & Shares.
6.	<p>Business statistics – I</p> 	BC 306	<ul style="list-style-type: none"> To understand basic concepts, meaning and significance of statistics To Present statistical data through diagrams. To Find average of the mass data To identify the causes of variability. To correlate between two or more variables 	<ul style="list-style-type: none"> Student understand drafting Skills. Student familiarize with different methods of Average Students learn to apply Suitable diagrams. Students understand the reasons for Variation. Students Learn to compare and correlate.
7.	<p>Cost Accounting</p>	DSE 501	<ul style="list-style-type: none"> Acquaint Introduction of Cost Accounting knowledge Impart issue of material's. Impart the provisions of Labour & Overheads. Ascertainment of cost per unit. 	<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

			<ul style="list-style-type: none"> • Allocate of materials, labour and factory overhead costs to process cost centres. 	<ul style="list-style-type: none"> • issuing. • Allocation/Apportionment of overheads. • Prepare tender/quotations. • Familiarised in treating Normal Loss, Abnormal Loss and Abnormal Gains.
8.	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 basic 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
9.	Corporate accounting	DSE 502	<ul style="list-style-type: none"> • Basics of corporate Accounting • Objective of this course is to know how inventory system are maintained • Maintaining of documents of the Accounting • Managing Bills Receivable and Payables • Maintaining accounting for specific events like amalgamation, absorption and preparation of consolidated accounts 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • The basics of corporate accounting. • Student will able to do monitor financial position of the company. • Student will learn to prepare cash flow statements, • Student will manage Bills Receivables and Payables • Student will be able to maintain financial records in order to ensure compliance effectively