

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

Somajiguda, Hyderabad

An ISO 9001:2015 Certified Institution

Department of Commerce

Course Details – 2021-2022

B. Com General

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 	<p>Students will be able to</p> <ul style="list-style-type: none"> • 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. 	<p>On completion of the course, students will be able to:</p> <ul style="list-style-type: none"> • 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

			<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"> Acquire knowledge relating to Consumer Protection Law and Intellectual Properties for creations of the mind. Apply the laws relating to the Management and Winding up of Companies.
3.	Banking and financial services (only for general and honours)	DSC 203	<ul style="list-style-type: none"> To gain the knowledge about emerging trends in banking sector in India To Comprehend the relationship between a banker and a customer To Understand the features of various negotiable instruments To Familiarize with fund based & Non fund based financial services To apprise with various financial services offered by banks like Merchant banking, venture capital, leasing, factoring & forfeiting 	<p>Students will be able to</p> <ul style="list-style-type: none"> Understand the functioning of commercial Banks and Development Banks in India. Acquire knowledge about the relationship between Banker and Customer. Analyze the use of Negotiable Instruments and Precautionary measures from the point of Banker Gain knowledge about financial services and Financial Products. Recognize the availability of different types of financial services and their Functioning benefits
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 	<p>Students will be able to</p> <ul style="list-style-type: none"> 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. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> Practically apply regression equations

			<ul style="list-style-type: none"> • 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. • To estimate the possibilities of occurrence of various outcomes. 	<ul style="list-style-type: none"> • 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.
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 	<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
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 	<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
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 	<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

			<p>application of fund</p> <ul style="list-style-type: none"> Familiarize with the procedure of preparation of cash flow and its equivalent. 	<p>financial statements and ratios.</p> <ul style="list-style-type: none"> 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 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
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. 	<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.
11.	Corporate accounting (for all except computers)	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 	<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,

			preparation of consolidated accounts	<ul style="list-style-type: none"> • Student will manage Bills Receivables and Payables • Student will be able to maintain financial records in order to ensure compliance effectively
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B. Com General

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. • To provide the students with the knowledge of the Concept, 	<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.

			<p>Functions and Principles of Management</p> <ul style="list-style-type: none"> 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.	Foreign Trade (Only for General, Honours)	DSC 103	<ul style="list-style-type: none"> To gain knowledge of India's foreign trade procedures & Documentation Understand the provisions of Balance of trade and Balance of Payment in International trade Understand the framework of Indian Trade Policy To Familiarize the Significance of Foreign trade & Types of Trade blocs To acquaint with various International Economic institutions 	<ul style="list-style-type: none"> Students will be able to understand the Various Documents in foreign trade and the parties involved in issuing them Acquire knowledge about the components in BOT&BOP, reasons for disequilibrium & remedies for correcting it Acquire knowledge about the history of Indian trade policy & Development measures taken in Current EXIM policy Understand the importance of Trade blocs in Promoting International trade Analyse the role of international institutions in Providing Financial assistance and promotion of foreign trade
4.	Advance accounting	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). 	<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.

			<ul style="list-style-type: none"> • Different methods of Goodwill & Shares. 	
5.	Business statistics – I	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.
6.	Financial institutions and markets (Only for general and honours)	DSC 303	<ul style="list-style-type: none"> • To make the students acquire the knowledge of financial Institutions and Markets. • To understand the working of financial institutions • To understand about the various markets like debt market, money market and equity market. • To explain the concept of repo rate, reverse repo rate, ESOP, stock market, SEBI etc. • To introduce students to the world of financial services 	<p>Students will be able to</p> <ul style="list-style-type: none"> • Describe how various banks or institution's function. • Understand various financial terms related to finance, stock exchange, bonds etc. • Understand the role of financial institution for start-ups. • Analyse the basics of money market, debt market and equity market. • Differentiate between fund based and fee based financial activities of the Indian financial system
7.	Business economics (GE)	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
8.	Cost Accounting	DSE 501	<ul style="list-style-type: none"> • Acquaint Introduction of Cost Accounting knowledge • Impart issue of material's. • Impart the provisions of Labour 	<p>Students will be able to compute/understand -</p> <ul style="list-style-type: none"> • Difference between Cost & Financial Accounting.

			<ul style="list-style-type: none"> • & Overheads. • Ascertainment of cost per unit. • Allocate of materials, labour and factory overhead costs to process cost centres. 	<ul style="list-style-type: none"> • Different stock levels of Materials and its method of issuing. • Allocation/Apportionment of overheads. • Prepare tender/quotations. • Familiarised in treating Normal Loss, Abnormal Loss and Abnormal Gains.
9.	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 Reports 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
10.	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.
11.	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 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • The basics of corporate accounting.

(for all except computers)			<p>maintained</p> <ul style="list-style-type: none"> • Maintaining of documents of the Accounting • Managing Bills Receivable and Payables • Maintaining accounting for specific events like amalgamation, absorption and preparation of consolidated accounts 	<ul style="list-style-type: none"> • 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
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