

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 Honors

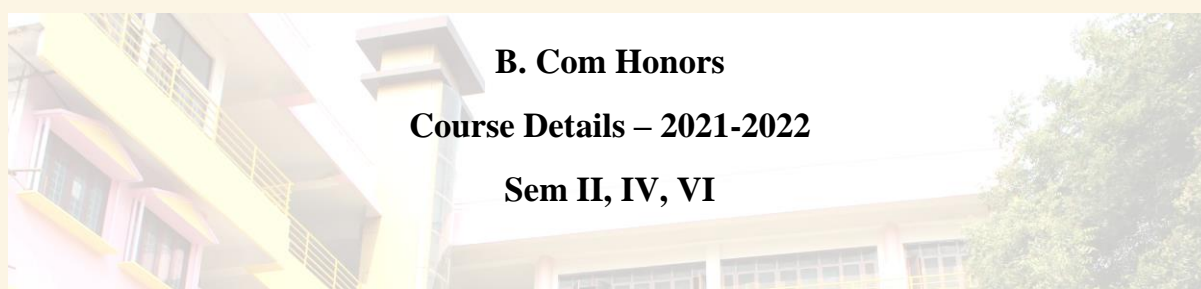
Sem I, III, V

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 bookIdentifying errors and ascertaining correct profit or lossSummarize the financial position and periodic reporting	<ul style="list-style-type: none">Students will be able toUnderstand accounting concepts and its treatment.Understand various books of accounts to analyse financial position.Compare cash book & pass book and reconcile the differencesAnalyse 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, Functions and Principles of Management	<p>Students will be able to:</p> <ul style="list-style-type: none">Gain an understanding of the forms of Business OrganizationsApply the tools, techniques and procedures in Registration of CompaniesAnalyze and acquire knowledge relating to the Principles of Management which will enable them to perform the managerial jobs.Develop and understand the structures of OrganizationsApply the concepts of Authority, Coordination and

			<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 	Control and thereby comply with the responsibilities as managers in the practical scenario.
3.	Foreign Trade	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.	Investment management	DSC 304	<ul style="list-style-type: none"> • To acquire the knowledge of Investment management in terms of scope and objectives. • To learn about long term investment decisions. • To gain knowledge on managing and maintaining of short-term investment decisions. • The purpose of the course is to set a framework for the financial decision of the firm. • To gain knowledge about dividend theories and practices. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Learn the nature, objectives and scope of Investment management. • Get in-depth and comprehensive knowledge on long term investment decisions. • Acquire the knowledge of important aspects of financing of short-term investment decisions. • Learn about the financial decision mix. • Acquire the knowledge of dividend decision.

5.	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). 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.	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.
7.	Financial institutions and markets	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
8.	Business economics (GE)	GE	<ul style="list-style-type: none"> Understand basic concepts related to Business Economics Familiarize with the concept of 	Students will be able to:

			<p>Demand and Laws related to Demand</p> <ul style="list-style-type: none"> • 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. 	<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 •
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B. Com Honors
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 	<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. 	<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.

			<ul style="list-style-type: none"> • 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. • 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"> • 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 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	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.	HRM (only for Honours)	DSC 404	<ul style="list-style-type: none"> • To acquaint the students with the basics of Human Resource concepts and its evolution in India. • To familiarize the students with the concept of Human Resource Planning. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Gain an understanding of the concept of Human resource management. • Apply the knowledge of Recruitment and selection once working.

			<ul style="list-style-type: none"> • To provide the students with the knowledge of Recruitment & Selection. • To make the students acquire basic conceptual knowledge regarding the basics of Human Resource Development. • To acquaint the students with various methods of performance appraisal. 	<ul style="list-style-type: none"> • Analysing and acquiring knowledge will help them in Personnel roles at work. • Develop and understand the influence of Human Resource development on Employee satisfaction. • Apply the concepts of Human Resource Management in practical scenarios as leaders and managers.
5.	Financial management (only for Honours)	DSC 204	<ul style="list-style-type: none"> • To acquire the knowledge of financial management in terms of scope and objectives. • To learn about long term investment decisions. • To gain knowledge on managing and maintaining of short-term investment decisions. • The purpose of the course is to set a framework for the financial decision of the firm. • To gain knowledge about dividend theories and practices. 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Learn the nature, objectives and scope of financial management. • Get in-depth and comprehensive knowledge on long term investment decisions. • Acquire the knowledge of important aspects of financing of short-term investment decisions. • Learn about the financial decision mix. • Acquire the knowledge of dividend decision.
6.	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
7.	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 	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Practically apply regression equations • To analyse trend of various products and services

			<p>the effect.</p> <ul style="list-style-type: none"> • 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"> • Analyse price level changes impact cost of living. • Apply Probability techniques in decision making. • Analyse probability distributions depending on sample.
8.	Corporate Accounting	DSE 502	<p>Basics of corporate Accounting</p> <p>Objective of this course is to know how inventory system are maintained</p> <p>Maintaining of documents of the Accounting</p> <p>Managing Bills Receivable and Payables</p> <p>Maintaining accounting for specific events like amalgamation, absorption and preparation of consolidated accounts</p>	<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.

