

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

Somajiguda, Hyderabad

An ISO 9001:2015 Certified Institution

Department of Commerce

B. Com Business Analytics

Course Details

Academic Year: 2024-25

SEMESTER I, III, V

S.No	Course Title	Course Code	Course Objective	Course Outcome
New program Introduced				
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.

			<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"> Conceptual knowledge will enable them to perform the managerial jobs. 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	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.
4	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.
5	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 	<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

			<p>supply analysis and consumer Behaviour</p> <ul style="list-style-type: none"> • 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 knowledge of Supply Analysis & Market Equilibrium • Apply the concepts of Production level • Prepare cost analysis for Price and Revenue Analysis
6	<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. • 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.
7	<p>Computerised accounting</p> 	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

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SEMESTER –II,IV,VI

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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	Students will be able to <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.	On completion of the course, students will be able to: <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• 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	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
4	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. To estimate the possibilities of occurrence of various outcomes. 	<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 Analyse price level changes impact cost of living. Apply Probability techniques in decision making. Analyse probability distributions depending on sample.
5	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 	<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

			Literature	<ul style="list-style-type: none"> • Students will gain review on literature
6.	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.
7	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