Villa Marie Degree College for Women

(Affiliated to Osmania University)

Somajiguda, Hyderabad

An ISO 9001:2015 Certified Institution

Department of Commerce

B. Com Finance

Course Details

Academic Year: 2024-25

SEMESTER I,II

S.No	Course Title	Course Code	Course Objective	Course Outcome			
New program Introduced							
1.	Financial Accounting -I	BC 104	 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 To acquaint the students with the basics of Commerce and Business Concepts and functions, forms of Business Organisation and Functions of Management. 	 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. Students will be able to: Gain an understanding of the forms of Business Organizations 			
		•	 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, 	 Apply the tools, techniques and procedures in Registration of Companies Analyze and acquire knowledge relating to the Principles of Management. 			

			Functions and Principles of	• Conceptual knowledge will
			 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 	 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	Indian Financial System	DSC 103	 To provide the knowledge of India's Foreign trade procedures policies and International Institutions To Acquaint the students with the procedures and documentation of foreign trade To create awareness of International Economic Institutions 	 Students will be able to: Gain an understanding of the foreign trade Procedures Analyze and acquire knowledge relating to the Principles of Management which will enable them to perform the managerial jobs. Understand the Structure and Working of International Organizations.
4	Financial accounting -II	DSC 201	 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 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
5	Business law	DSC 202	• To make the students acquire basic conceptual knowledge of different laws relating to Business.	 On completion of the course, students will be able to: Understand relevance of Business Law to individuals and businesses and the role of

6.	Fundamentals	DSC 203	 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. To understand the legal provisions applicable for establishment, management and Winding up of companies in India as per Companies Act To understand the 	 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 and Intellectual Properties for creations of the mind. Apply the laws relating to the Management and Winding up of Companies.
	of Financial Management		 components of Indian Financial System To acquaint differences between financial and Non- financial Institutions. To enhance the knowledge of capital market ,money market and Commodity market 	 Gain Knowledge of Components of Indian Financial System Equip the knowledge of Capital market, money market and Financial Institutions Gain Comprehensive knowledge on fund and fee based services