

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
COC101	General Management (CC1)	100	60	4

Course Objectives: -

To acquaint students with the important aspects of management.

Course Outcomes: -

Upon completion of this course, students will be able to:

- | | |
|------------|---|
| CO1 | Explain the primary functions of management and the roles of managers. |
| CO2 | Elaborate the process and types decision-making. |
| CO3 | Discuss the reasons, influencing factors and measures to overcome change. |
| CO4 | Explain the emerging trends in management. |

Syllabus:

UNIT I Introduction to management (25 Marks-15 Lectures)

Meaning, features and importance of management. Management and Administration, levels of management, functional areas of management – Materials, Production, Personnel, Purchase, Finance, Sales & Marketing (an overview) Modern approaches to management -Quantitative, Systems. Contingency approach (an overview) Japanese, American, European Styles of management.

UNIT II Decision Making

(25 marks-15 Lectures)

Meaning, features, advantages of effective decision making. Types of Managerial Decisions, Steps in decision making process, Guidelines for effective decision making, Difficulty in effective decision making, Rationality and decision making- Meaning, Benefits and Limitations, Creativity in

Decision Making- Meaning, Features, Steps and how to introduce creativity in decision making

UNIT III Managing Change and Conflict Management (25 marks-15 Lectures)

Meaning, Features, Reasons for Change, change process, Resistance to Change, Factors effecting Resistance to Change (Individual and Organisational) Overcoming Resistance to Change. Organisational Conflicts- Individual Conflicts and Inter group Conflicts. Conflict Management - meaning and process.

UNIT IV Emerging areas in Management (25 marks-15 Lectures)

Green Management – Concept and Importance.

Stress Management- Meaning, Types, Causes and Measures taken.

Supply Chain Management- Meaning, Process.

Logistics Management- Meaning, Features

Reference Books:

- 1) Hannagan, Tim. *Management Concepts and Practices*. Macmillan India
- 2) Prasad, L.M. *Principles and Practice of Management*. S. Chand & Sons.
- 3) Mamoria, C.B. *Personnel Management*. Himalaya Publishing House.
- 4) Vasishth, Neeru. *Principles of Management*. Taxmann.
- 5) Robbins, Stephen and Coulter, Mary. *Management*.
- 6) Saeed, Khawja Amjad. *Pearson Management cases (2E)*. Excel books.
- 7) Mittal, Sachin., Keshari, Praghya et al. *Managing Businesses Excellence through Vision, Values and Vibrant practices*. Excel books.
- 8) Kumar, Dipak. & Bhattacharya. *Human Resource Management (3e)*. Excel books.
- 9) P. L. Rao. *Organisation Communication*. Excel books.

Assessment

Intra Semester Assessment; The ISA tests carries 20 marks of maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each question. The remaining four are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

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PROGRAMME: BACHELOR OF COMMERCE

SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
COC102	Financial Accounting (CC2)	100	60	4

Course Objectives: -

To acquaint the students on the practical aspects of single entry and depreciation accounting and familiarize them with advanced accounting procedures for equity and preference shares.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Explain the significance of single entry and double-entry system.
- CO2** Estimate the amount of depreciation using various methods.
- CO3** Explain the accounting treatment for the issue and buy back of shares.
- CO4** Explain the accounting treatment for the redemption of preference shares.

Syllabus:

UNIT I Single Entry (20 Marks-12 Lectures)

Meaning, features, advantages, limitations, difference between single entry system and double entry system. Computation of profit or loss under Single entry system—under Conversion Method. Preparation of Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account, Trading and Profit & Loss Account and Balance Sheet.

UNIT II Depreciation Accounting (20 marks-12 Lectures)

Meaning, causes, need for providing depreciation, AS 6, Methods of depreciation.

Methods of depreciation for practical problems:

- a) Change in Method of depreciation (from Straight Line Method to Reducing Balance Method or vice-versa)
- b) Sinking Fund Method
- c) Insurance Policy Method

Methods for depreciation for theory only:

- a) Annuity Method
- b) Machine Hour Rate Method
- c) Service Hour Method
- d) Depletion Method
- e) Revaluation Method
- f) Sum of Digits Method

UNIT III Issue and Buy-Back of Equity Shares (40 marks-22 Lectures)

(a) Issue of Shares:

Meaning, Kinds of Shares, terms of issues, SEBI guidelines of issue of shares, accounting entries, issue of shares at par and at premium. Under subscription, Oversubscription, pro rata allotment. Calls in arrears, calls in advance, and interest on calls in advance. Forfeiture and re-issue of forfeited shares. Issue of bonus shares and right shares, Book building process (Only theory)

(b) Buy-Back of Equity Shares

Company Law/ Legal Provisions and SEBI guide lines (including related restrictions, power, notice of the meeting, transfer to capital redemption reserve account and prohibitions of buy back and financial assistance), Compliance of conditions including sources, maximum limits. Accounting for buy back of shares.

UNIT IV Redemption of Preference Shares (20 marks-12 Lectures)

Company Law / Legal Provisions for redemption of preference shares in Companies Act. Sources of redemption including divisible profits and proceeds of fresh issue of shares. Redemption of shares at Par and Premium. Capital Redemption Reserve Account, Bonus issue. Journal entries and the relevant items in the balance sheet

Reference Books:

- 1) Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
- 2) Raman, A. *Advanced Accountancy*. New Delhi: Himalaya Publishing House.
- 3) Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. New Delhi: S. Chand & Co.
- 4) Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.
Vinayakam, N., & Charumati, B. *Financial Accounting*. New Delhi: S. Chand

Assessment

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PROGRAMME: BACHELOR OF COMMERCE

SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
COG104	Principles of Insurance (GE1)	100	60	4

Course Objectives

To introduce to students the concepts in risk management and insurance and practices in Life and General insurance.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Elaborate on the various types of risks.
- CO2** Explain nature and principles of Insurance.
- CO3** Evaluate the features of Life Insurance.
- CO4** Explain the features of General Insurance.

Syllabus

- Unit I Risk Management (20 Marks-10 lectures)**
Basic concept of risk, Risk versus Uncertainty, Types of risks, Risk management-meaning, features, importance, process, principles of risk management, methods of handling risks. Meaning of Insurance, Insurance terminology, Reinsurance

- Unit II Introduction to Insurance Business (25 Marks-10 lectures)**
Brief history of insurance in India, Insurance contract, functions and importance of insurance, Principles of insurance, difference between insurance and wagering agreement, IRDA Act, 1999-constitution of IRDA, objectives, functions, duties and powers of regulator, Role of insurance in Economic Development, benefits of insurance to society.

Unit III Life Insurance Business (25 Marks-20 lectures)

Life Insurance-Meaning, features, benefits, objectives of Life Insurance, Contents of life insurance policy, Documentation in life insurance contracts, procedure for issuing life policy, Types of Life Insurance policies (Term policy, whole life, endowment, money back, children, women, group insurance, pension plans, unit linked insurance), An overview of Lump Sum Policies, Instalment/Annuity policies, Rider benefits, Public & private sector companies in Life Insurance Business in India, Pradhan Mantri Jeevan Jyoti Yojana 2015.

Unit IV General Insurance Business (30 Marks-20 lectures)

Brief history of General Insurance in India, Need and Advantages, Fire Insurance-Meaning, features, types of fire insurance policies, Marine Insurance-meaning, features, risks covered, types of policies and types of marine insurance contracts. Motor vehicles insurance-Need, features and different types of policies. Health, Liability, Personal accident, Engineering, Fidelity, Theft, Baggage, Travel insurance: Meaning, objectives and advantages. Difference between Life & General insurance. Public & private sector companies in General insurance Business Pradhan Mantri Suraksha Bima Yojana 2015

Reference Books

- 1) Dr. Periaswamy, *Principles and Practice of Insurance*, Himalaya Publishing House
- 2) Dr. P.K.Gupta, *Insurance and Risk Management*- Himalaya Publishing House
- 3) Reddy and Murali Krishna, *Risk Management*-Ramakrishna, Discovery Publishing House, New Delhi
- 4) Dr.P.K.Gupta, *Fundamentals and Insurance*- Himalaya Publishing House
- 5) C.Tyagi and Madhu Tyagi, *Insurance Law and Practice*- Atlantic Publishers and Distributors
- 6) Arthur, C.and C.William Jr., *Risk Management and Insurance*, McGraw Hill
- 7) JyotsnaSethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

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PROGRAMME: BACHELOR OF COMMERCE

SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
COG106	Management of Micro, Small and Medium Enterprises (GE1)	100	60	4

Course Objectives

To motivate the students to be self-employed. From the syllabus they will get theoretical knowledge on how to start an enterprise of their own. Practical knowledge can be obtained through assignments on various units from the syllabus

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Elaborate on the step-by-step process of setting up a MSME.
- CO2** Explain the functional areas of management.
- CO3** Explain the institutional support provided by financial institutions to entrepreneurs.
- CO4** Discuss the social responsibilities of an entrepreneur.

Syllabus

- Unit I Steps in Setting-up a MSME (30 Marks-20 lectures)**
Concept of MSME, definition of MSME in India, Characteristics of MSMEs
Evolution of MSME, Role and significance of MSMEs in economic development, Challenges and opportunities of MSME in India
 - a) Selection of a product –factors to be considered while selecting a product.
 - b) Preparation of project report.

- c) Selection of form of ownership-meaning of Sole proprietorship, Partnership, Company, HUF, Co-operative society and factors to be considered for selection of form of ownership.
- d) Selection of site-factors to be considered and different sites available
- e) Designing capital structure-factors to be considered
- f) Quotation for machinery or equipment
- g) Provisional Registration of SSI- procedure in detail and its importance
- h) Obtaining NOC and other statutory licenses from pollution board, food and drug department, municipality, health, factories and boilers.
- i) Apply for power/water connection
- j) Recruitment, Selection and Training of staff an overview
- k) Procurement of inputs
- l) Trial and commencement of commercial production.
- m) Permanent registration-procedure in detail and its importance

Unit II Functional areas of Management (25 Marks-15 lectures)

- a) Production management: factors influencing choice of technology. Material management- Purchasing- need and importance, Inventory Control-need and importance.
- b) Marketing Management: factors affecting choice of channels, Problems faced by SSI units and remedies to overcome the problems.
- c) Financial Management: Fixed and Working capital- factors considered, sources and management of fixed and working capital. Problems faced by SSI units.
- d) Manpower requirements- unskilled, semi-skilled, skilled, contract and casual workers. Sources of recruitment in SSI units, problems faced (labour turnover, labour absenteeism, labour shortage, maintenance of workers)

Unit III Institutional Support to Entrepreneurs and Industrial Sickness (25 Marks-15 lectures)

SIDO, MSMEDI, NSIC, GIDC, EDC, DIC, GHRSSIDC, KVIC, EDI-India, NIESBUD, SIDBI, SFC, DRDA, GCCI and commercial banks (objectives, functions/schemes) Meaning, Need and Issues of Incentives. Incentives and Subsidies offered by Government of Goa and incentives and subsidies

offered by Central Government. PMRY scheme, CMRY scheme, Seed Capital Assistance Scheme, Horticulture kiosk scheme in brief.

Industrial Sickness-Meaning, Symptoms, Causes, Consequences of Industrial Sickness, Remedial measures taken including government's role

Unit IV Social Responsibilities of Entrepreneurs (20 Marks-10 lectures)

Social responsibilities of entrepreneurs- towards owners, employees, shareholders, customers, government, suppliers, competitors, society and environment. Arguments for and against social responsibilities

Reference Books

- 1) Desai, Vasant. *Dynamics of Entrepreneurship Development*
- 2) Kale, Ahmed. *Industrial Organisation and Management*
- 3) Mascarenhas, Romeo. *Entrepreneurship Management*, Vipul Prakashan
- 4) Paul, Jose & Kumar Ajith. *Entrepreneurship Development and Management*. Himalaya Publishing House
- 5) Khanka, S.S. *Entrepreneurial Development*. Sultan Chand publication
- 6) Gordon, Natarajan. *Entrepreneurship Development*. Himalaya Publishing House
- 7) Gupta, C.B., Srinivasan. *Entrepreneurial Development*. Sultan Chand
- 8) Pednekar, Achut P. *Entrepreneurship Management*. Himalaya Publishing House.

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SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
	Principles and Practice of Accounting (GE1)	100	60	4

Course Objectives

To develop an understanding of the theoretical foundations and acquaint the students with latest developments in the areas of accounting.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the theoretical foundations and acquaint the students with latest development in the area of specialized accounting.
- CO2** Report on accounting standards in business ventures.

Syllabus

Unit I Accounting Fundamentals (25 Marks-15 lectures)

Accounting-Meaning, need, nature, classification, role and users.

Accounting theory, history of accounting thought.

Accounting Principles, Concepts and Conventions

Accounting Standards- meaning, need, benefits, standard setting process

Concept, need and applicability of IFRS, Accounting Code of Ethics.

Unit II Framework for the Preparation and Presentation of Financial Statements. (25 Marks-15 lectures)

- a) Qualitative characteristics of financial statements: Understandability, Relevance, Reliability, Comparability, Constraints on relevant and reliable information. True and fair view.

- b) Elements of financial statement: Financial position, Asset, Liabilities, Equity, Income, Expenses. Measurement of the elements of financial statements.

- Unit III Application of Accounting Standards (25 Marks-15 lectures)**
AS-2 [Valuation of Inventories], AS-4 [Contingencies and Events occurring after the Balance Sheet date], AS-26 [Intangible Assets], AS-29 [Provisions, Contingent Liabilities and Contingent Assets]. [Practical problems included]
- Unit IV Contemporary Issues in Accounting (25 Marks-15 lectures)**
Accounting for Price Level Changes, Human Resource Accounting, Environmental Accounting and Corporate Social Responsibility Accounting [Including practical problems]

Reference Books

- 1) Porwal L.S. *Accounting Theory*. Tata McGraw Hill
- 2) Shukla and Grewal. *Advanced Accountancy*. S.Chand & Co., Delhi
- 3) Patricia Ditler. *Corporate Social Performance; A Major Priority*.
- 4) Johnson, H.C. *Disclosure Of Corporate Social Performance*. Praeger Publishers.
- 5) Keiso and Weygandt. *Intermediate Accounting*.
- 6) Maheshwari and Maheshwari. *Advanced Accountancy*. Vikas Publishing House, New Delhi
- 7) Grewal, T.S. *introduction to Accountancy*. S.Chand & Co., Delhi
- 8) Anthony, R.N and Reece, J.S. *Accounting Principles*. Richard Irwin

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SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
COC103	Introduction to Marketing (CC1)	100	60	4

Course Objectives: -

To develop an understanding of the marketing environment and relevant decisions.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Explain the concepts of marketing.
- CO2** Apply the theoretical marketing concepts to practical situations
- CO3** Conduct a marketing survey.
- CO4** Evaluate new techniques of marketing products and services.

Syllabus:

- UNIT I Introduction to Marketing (25 Marks-15 Lectures)**
 - Market concepts-- place concept, area concept demand concept.
 - Kinds of goods—convenience goods, shopping goods specialty goods.
 - Marketing concepts - product concept, selling concept, marketing concept, societal marketing concept.
 - Scope of marketing - goods, services, events, organizations etc.

- UNIT II Marketing Environment and Segmentation (25 marks-15 Lectures)**
 - Marketing Environment- concept, major environmental forces.
 - Market segmentation- concept, Bases for segmenting markets.
 - Consumer behavior and marketing research
 - Consumer buying behavior, factors influencing consumer buyer behavior.
 - Marketing research and its importance.

UNIT III Marketing Decisions (25 marks-15 Lectures)

Marketing mix decisions-product, price, promotion and physical distribution (in brief). Sales force management-selection, training, compensation. Areas in physical distribution- Order processing, Inventory, Warehousing and Transportation. Global marketing- Alternative marketing entry strategies.

UNIT IV Trends in Marketing (25 marks-15 Lectures)

Consumerism and need for consumer protection. Social aspects of marketing—social responsibility of marketing, ecological and ethical aspects of marketing. Marketing of Services and its scope.
Direct marketing—Catalog marketing, Kiosk marketing, Telemarketing and On-Line marketing.

Reference Books:

1. Kotler, Philip. *Marketing Management*. Prentice Hall.
2. Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). *Marketing Management: A South Asian Perspective*. (Thirteenth Ed). Pearson Education, New Delhi.
3. Gandhi, J.C. *Marketing a Managerial Introduction*. Tata McGraw Hill.
4. Maheshwari, R.P., Jindal, Lokesh, (2011). *Marketing Management Theory and Practice*.
5. Sherlekar, S.A. *Marketing Management*. Himalaya Publishing House.
6. Saxena, Rajan. *Marketing Management*.
7. Ramaswamy & Kumari Nama. *Marketing Management*

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SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
COC104	Financial Statements Analysis & Interpretation (CC6)	100	60	4

Course Objectives: -

To develop skills in students to analyse and interpret financial statements from viewpoint of liquidity, solvency, profitability and cash flow of entities and apply the same for decision making.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Prepare financial statements of a company as per Schedule III of the Companies Act, 2013.
- CO2** Interpret results of a company through the preparation of common size financial statements, comparative financial statements and trend analysis.
- CO3** Assess the financial position of a company using financial ratios.
- CO4** Prepare cash flow statements.

Syllabus:

UNIT I Company Final Accounts (Elementary Level) (20 Marks-15 Lectures)
Preparation of "Statement of Profit and Loss account" and "Balance sheet" as per Schedule III of the Companies Act 2013.

UNIT II Nature and Techniques of Financial statement analysis
(40 marks-18 Lectures)
Nature and Component of Financial Statement, Meaning and Need for Financial Statement Analysis, Traditional & Modern approaches to Financial

Statement Analysis, Parties interested in Financial Statement Analysis.
Techniques of Financial Statement Analysis:

- a. Common-size statement analysis- Meaning, preparation, interpretation, uses, merits and demerits.
- b. Comparative statement analysis (restricted to 2 years for intra-company and 2 companies for inter-company problems)- Meaning, preparation, interpretation, uses, merits and demerits.
- c. Trend analysis- Meaning, determination, interpretation uses, merits and demerits

Practical problems to include preparation of Profit & Loss Statement and Balance Sheet as per Schedule III of Companies Act 2013 from the Trial Balance given and prepare common size or comparative statement.

UNIT III Ratio Analysis and Economic Value-Added Analysis

(20 marks-15 Lectures)

(a) Ratio Analysis:

Meaning, Objectives, Nature of Ratio analysis, Importance & Limitations of ratio analysis, Classification of Ratios - Balance Sheet ratios, Income statement ratios, and Combined ratios, Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness. Overview of ratio analysis in service organization.

(b) Economic Value Added

Evolution of EVA concept, EVA concept, Market value added, Calculating EVA: The conceptual issues, calculating Net operating profit after tax (NOPAT), Capital employed (CE), weighted average cost of capital (WAC), Importance of EVA, Advantages of EVA, Limitations of EVA

UNIT IV Cash Flow Statement

(20 marks-12 Lectures)

Meaning, Objectives of Cash Flow Statement, Non-cash transactions, Activity classification, Cash and cash equivalents, Direct and indirect method, Preparation and presentation of Cash Flow Statement as per indirect method and IND AS-7.

Reference Books:

- 1) Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
- 2) Raman, A. *Advanced Accountancy*. New Delhi: Himalaya Publishing House.
- 3) Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. New Delhi: S. Chand & Co.
- 4) Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.
Vinayakam, N., & Charumati, B. *Financial Accounting*. New Delhi: S. Chand
- 5) Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy* (Vol. II). New Delhi: Tata McGraw Hill.
- 6) Madegowda, J. *Management Accounting*. New Delhi: Himalaya Publishing House.
- 7) Bhurud, S., & Naphade, B. *Management Accounting*. Pune: Diamond Publications.
- 8) Gupta, S., & Sharma, R. *Financial Management*. New Delhi: Kalyani Publishers.

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SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
COG113	Practice of Insurance (GE2)	100	60	4

Course Objectives

To introduce the students to processes and intermediaries in claim management and insurance marketing and familiarize them with emerging concepts in insurance industry.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain claim procedures under life and general insurance.
- CO2** Comprehend being an insurance agent as a viable career option.
- CO3** Discuss marketing strategies of insurance companies.
- CO4** Explain emerging concepts in the insurance industry.

Syllabus

- Unit I Claim Management (25 Marks-15 lectures)**
Introduction-meaning of grace days, nomination, assignment, surrender value, Paid up value, foreclosure. Importance of claim management, OECD Guidelines on best practices in claim management, Claims Management in Life Insurance-Maturity and Death claims (documentation required and settlement). Repudiation of claim in Life Insurance, General Insurance-claim procedure for general insurance, procedure for claims in fire, marine and motor vehicle insurance, Claim settlement ratio.

- Unit II Insurance Intermediaries (25 Marks-15 lectures)**
Insurance Agents - Definition of an Agent, functions and responsibility of an agent, prerequisites for agent's success, procedure for becoming an agent,

methods of remunerating agents, agents regulations, agency as a profession, insurance ethics, TPA, Surveyors.

Unit III Insurance Marketing (25 Marks-15 lectures)

Marketing of insurance products- objectives, scope, importance, Marketing Mix, Distribution channels - Traditional and modern (Online insurance, Bancassurance) Marketing strategies of insurance companies.

Unit IV Emerging concepts in insurance industry (25 Marks-15 lectures)

Rural Insurance-need and potential for rural insurance, Different rural insurance policies - objectives and benefits/ schemes-Aqua culture, Cattle, Farmers Package, Fish, Floriculture, Horticulture and poultry insurance. An overview of Social Insurance & Unemployment insurance, Double insurance.

Reference Books

- 1) Dr. Periaswamy, *Principles and Practice of Insurance*, Himalaya Publishing House
- 2) Dr. P.K.Gupta, *Insurance and Risk Management*- Himalaya Publishing House
- 3) Reddy and Murali Krishna, *Risk Management*-Ramakrishna, Discovery Publishing House, New Delhi
- 4) Dr.P.K.Gupta, *Fundamentals and Insurance*- Himalaya Publishing House
- 5) C.Tyagi and Madhu Tyagi, *Insurance Law and Practice*- Atlantic Publishers and Distributors
- 6) Arthur, C.and C.William Jr., *Risk Management and Insurance*, McGraw Hill
- 7) JyotsnaSethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

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SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
COG116	Tourism and Hospitality Management (GE2)	100	60	4

Course Objectives

To acquaint the students with the fundamentals of tourism and hospitality Management.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain basic terminologies associated with tourism and hospitality.
- CO2** Evaluate the impact of tourism on society by understanding the types of tourism and the constituents of the tourism industry.
- CO3** Appraise the factors affecting the tourism and hospitality sector.

Syllabus

Unit I	Introduction to Tourism (25 Marks-15 lectures)
	Definition and meaning of tourism and tourism related terms - Tour, Tourist, Tourism Market, Tourism Resources, Tourism Product, Travel agent, Tour operator. Nature, Characteristics and Importance of tourism. Tourism Product, Features of Tourism Product, Type of Tourism Products, Difference between Tourism Products and other products, the 5 A's of tourism product: Attraction, Accessibility, Accommodation , Amenities and Affordability.

Unit II Types and forms of Tourism (25 Marks-15 lectures)

Types of tourism: Domestic, International; Inbound, Outbound, Inter-regional, Intra-regional Forms: - Leisure, Business, Cultural, Religious, Sports, Medical, Adventure, Eco Tourism, Green Tourism, Heritage tourism, Sustainable Tourism, Cultural Tourism, Agri-Tourism and Rural tourism. Factors affecting the growth of tourism, demand and supply factors for tourism, motivations in Tourism - Push and Pull factors Constituents of tourism industry: Primary Constituents: Accommodation, Food, Transport, Intermediaries, Government Organizations; Secondary Constituents: Shops and Emporiums, Handicrafts and Souvenirs.

Unit III Tourism and its impact (25 Marks-15 lectures)

Economic impacts of tourism: income and employment, multipliers of tourism, balance of payments, foreign exchange etc; Socio-cultural impacts of tourism: cultural exchange among nations and international understanding; Ecological and environmental impacts of tourism, garbage, habitat destruction, pollution etc. Political impacts-Ethics and Legislation, Sustainable Development- Environmental Impact Analysis, Issues from the perspective of different stakeholders (government, local people, tourists and tourism businesses).

Unit IV Hospitality and various sectors (25 Marks-15 lectures)

Origin, growth and nature of Hospitality Industry, Factors affecting Hospitality and Tourism Industry, Employment Opportunities in Hospitality Industry, Various sectors comprising the hospitality industry - lodging/accommodation, event planning, theme parks, transportation, cruises, Tourism and Hospitality in 21st century – Global gaming and Casino operations – Recent trends.

Reference Books

1. Bhatia, A.K.: *Tourism Development, Principles and practices*: Sterling Publishers (P) Ltd.
2. Fletcher, J., Fyall, A., Gilbert, D., Wanhill, S., *Tourism Principles and Practice*, Pearson New International Edition, 2013.
3. Bhatt, H., *Hospitality and Tourism Management*, Commonwealth Publishers, New Delhi.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each question. The remaining four are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
	Specialized Accounting (GE2)	100	60	4

Course Objectives

To develop skills in students for preparation of books of accounts in respect of specialised accounts relating to insurance claims, voyage accounts, not-for profit organizations and holding companies.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain various concepts under insurance claims, voyage accounts, not-for profit organizations and holding companies.
- CO2** Tabulate claims in case of General Insurance Companies.
- CO3** Prepare accounts relating to insurance claims, voyage accounts, not-for profit organizations and holding companies.

Syllabus

Unit I Insurance Claims (25 Marks-15 lectures)

Introduction, Types of claim, Loss of stock policy, Average clause, Loss of profit policy, procedure to ascertain amount of claim, Preparation of statement of claim.

Unit II Voyage Accounts (25 Marks-15 lectures)

Introduction, important terms with voyage accounting, Incomplete Voyage, preparation of Voyage Account.

- Unit III Accounting for Non-Profit Organizations (25 Marks-15 lectures)**
Accounting for Educational Institutions, Religious Entities, Clubs and Associations. Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.
- Unit IV Lease Accounting (25 Marks-15 lectures)**
Concept of Leasing, Need of a Lease, Importance of Leasing, Accounting Standard for Leasing (AS-19), Types of Lease, Advantages and disadvantages of Leasing, Accounting for Leasing in the books of Lessee and Lessor.

Reference Books

- 1) Gupta R.L & Radhaswamy. *Advance Accountancy*. S.Chand and Co, New Delhi.
- 2) Shukla and Grewal. *Advanced Accountancy*. S.Chand & Co., Delhi
- 3) Tulsian P.C.*Accountancy*. S.Chand & Co, New Delhi.
- 4) Maheshwari and Maheshwari. *Advanced Accountancy*. Vikas Publishing House, New Delhi
- 5) Rajasekaran V & Lalitha R. *Financial Accounting*. Pearson Education, New Delhi.
- 6) Anthony, R.N and Reece, J.S. *Accounting Principles*. Richard Irwin

Assessment

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Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of six questions carrying 20 marks each. Question 1 is compulsory, and students are given a choice to answer any three of the five remaining questions.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
COC105	Business Finance (CC9)	100	60	4

Course Objectives: -

To acquaint students with the basic knowledge and skills in preparing financial plans, selecting the most appropriate source of finance in suitable proportion to achieve business objectives.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Explain concept of business finance and significance of financial planning.
- CO2** Estimate the financial requirements of a business, sources of finance and various factors influencing financial decisions.
- CO3** Formulate the best proportion of capital from different sources that ensures maximization of return on investments.

Syllabus:

- UNIT I Nature and Objectives of Business Finance (25 Marks-15 Lectures)**
Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.

- UNIT II Classification of Capital (25 marks-15 Lectures)**
Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital, Factors

determining working capital requirements, significance of adequate Working capital, types of working capital.

UNIT III Capitalisation (25 marks-15 Lectures)

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, overcapitalization and under capitalization, meaning, causes, effects and remedies; overcapitalization v/s under capitalization; balanced capitalization, meaning and importance.

UNIT IV Capital Structure (25 marks-15 Lectures)

Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure, concept of financial structure, capital gearing, meaning, types and advantages, trading on equity, meaning, types and advantages and limitations.

Reference Books:

- 1) Sharma, R.K. & Gupta, Shashi., K. *Business Organization and Management*
- 2) Srivastava, R.M. *Essentials of Business Finance*, Himalaya Publishing House, Kalyani Publications.
- 3) Singh, Preeti. *Investment Management*. Himalaya Publishing House
- 4) Kale, N.G. *Business Organization*. Manisha Publications.
- 5) Sontakki C.N., *Business Organization*, Seth Publishers
- 6) Gordon, E. & Natarajan, K. *Financial Markets and Institutions*, Himalaya Publishing House.
- 7) Sadak, H. *Mutual Funds in India*, Response Books, Sage Publications

Assessment

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choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
COC106	Fundamentals of Cost Accounting (CC 10)	100	60	4

Course Objectives: -

To familiarize students to elements and methods of cost accounting.

Course Outcomes: -

Upon completion of this course, students will be able to:

- | | |
|------------|--|
| CO1 | Explain the basic concepts of cost accounting. |
| CO2 | Develop of a cost sheet on the concept of unit costing. |
| CO3 | Estimate the cost of a contract. |
| CO4 | Estimate the process loss or gain using the method of process costing. |

Syllabus:

UNIT I Introduction to Cost Accounting (10 Marks-06 Lectures)

Concept of cost, Costing, Cost accounting, Objectives, Importance of cost accounting, Cost unit, Cost centre, Classification of cost, Distinction between cost accounting and financial accounting.

UNIT II Unit Costing (30 marks-18 Lectures)

Accounting and Control of Waste, Scrap, Spoilage and Defective works Cost sheet and Estimated cost sheet.

UNIT III Contract Costing**(30 marks- 18 Lectures)**

Introduction to relevant Accounting Standard, preparation of contract account for one year, more than one year and contract account with balance sheet.

UNIT IV Process Costing

(30 marks- 18 Lectures)

Features and application of Process Costing, Elements of Production Cost, Accounting for normal loss, abnormal loss, scrap and abnormal gain. Joint – products and by – products.

Reference Books:

- 1) Jain S. P and K.L. Narang- *Cost Accounting Principles and Practice* – Kalyani Publishers, Ludhiana.
- 2) Bhar, B.K. *Cost Accounting- Methods & Problems*, Academic Publishers Calcutta 700073.
- 3) Kishore R. *Cost Accounting*- Taxmann Allied Service Pvt.Ltd. New Delhi.
- 4) Iyengar, S. P. *Cost Accounting*. S. Chand & Co. New Delhi
- 5) Khana, B. S & J. M. Pandey- *Practical Costing*. S. Chand & Co. New Delhi
- 6) Khan, M. Y. & P.K. Jain- *Theory and Problems of Management and Cost Accounting*- Tata McGraw Hill Publishing Co. Ltd. New Delhi
- 7) Lal, J. *Cost Accounting*. Tata McGraw –Hill Publishing co. Ltd. New Delhi
- 8) Nigam, B. & J.C. Jain. *Cost Accounting Principles & Practice*. Prentice-Hall of India Pvt. Ltd., New Delhi

Assessment

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NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
COC107	Entrepreneurship Development (CC 11)	100	60	4

Course Objectives

To motivate the students to be self-employed. From the syllabus they will get theoretical knowledge on how to start an enterprise of their own. Practical knowledge can be obtained through assignments like writing a project report to obtain finance or interviewing existing entrepreneurs

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Perceive distinct entrepreneurial traits.
- CO2** Create SWOT analysis for new business ideas.
- CO3** Explain the systematic process to select and screen a business idea.
- CO4** Conduct a basic initial feasibility study of the project idea for investment.

Syllabus

- Unit I Introduction (40 Marks-24 lectures)**
- a) Definition and concept of entrepreneur Qualities, Skills and Functions of entrepreneur
 - b) Origin and development of entrepreneurship. Theories of entrepreneurship. Role of entrepreneur in economic development Entrepreneur V/s Intrapreneur, features of Intrapreneurs. Types of entrepreneurs' Recent trends-sociopreneur, edupreneur, ecopreneur, and agropreneur Women entrepreneurs. Self Help Groups

Unit II Identification of Business Opportunities (20 Marks-12 lectures)

Environment scanning-meaning and benefits. Factors considered for environment scanning- socio-cultural, economic, technical, demographic, legal and political, geographical and international factors.

Sources and steps involved in identification of business opportunities.

Market research- meaning, need for market research, techniques in market research- field survey techniques, test marketing, Delphi technique, desk research, observation method and experiment method.

Unit III Project Formulation (20 Marks-12 lectures)

Meaning and concept of project formulation
Stages in project formulation.

- a) Elements of project formulation-feasibility analysis, techno-economic analysis, project design and network analysis, input analysis, financial analysis.
- b) Project Appraisal-concept and features, methods of appraisal-break even analysis, cost benefit analysis, social cost benefit analysis and profitability analysis.
- c) Project Selection-meaning, Factors to be considered for project selection-raw materials, credit facilities, market forces, competition, government policy, incentives and subsidies, labor force, capital requirements, infrastructure, profitability.
- d) Project report-meaning importance and contents of project report.

Unit IV Innovation in Entrepreneurship (20 Marks-12 lectures)

Purposeful innovation-unexpected success/failure, process, need, change in demography, industry and market structure, incongruities, change in perception, new knowledge

Principles of purposeful innovation

Incubation Centres-meaning, services and role of incubation centres, study of incubation centres in Goa.

Reference Books

- 1) Desai, Vasant. *Dynamics of Entrepreneurship Development*
- 2) Drucker, Peter. *Innovation and Entrepreneurship-Practice and Principles*

- 3) Mascarenhas, Romeo. *Entrepreneurship Management*. Vipul Prakashan
- 4) Paul, Jose; Kumar, Ajith. *Entrepreneurship Development and Management*. Himalaya Publishing House
- 5) Khanka, S.S. *Entrepreneurial Development*. Sultan Chand
- 6) Gordon, Natarajan. *Entrepreneurship Development*. Himalaya Publishing House
- 7) Gupta, C.B., Srinivasan *Entrepreneurial Development*. Sultan Chand
- 8) Pednekar, Achut P. *Entrepreneurship Management*. Himalaya Publishing House

Assessment

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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
CLS101	Business Laws (SEC 1)			
	Theory	75	45	3
	Practical	25	15	1
	Total	100	60	4

Course Objectives

To impart basic knowledge of the important business legislations and provide practical training on drafting of significant business documents including agreements and notices.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the provisions of the Indian Contract Act in the preparation of general and specific contracts.
- CO2** Elaborate the provisions of the Sale of Goods Act.
- CO3** Explain the process of arbitration and conciliation under the Act.
- CO4** Explain the features and types of negotiable instruments.

Syllabus

- Unit I The Indian Contract Act, 1872 (24 Marks-18 lectures)**
 - a) **General principles of contract**
 - i. Contract – meaning, characteristics and kinds
 - ii. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
 - iii. Void agreements
 - iv. Discharge of a contract – modes of discharge, breach and remedies against breach of contract.

- v. Contingent contracts
- vi. Quasi – contracts

b) Specific Contracts

- i. Contract of Indemnity and Guarantee – meaning, rights and duties of surety.
- ii. Contract of Bailment – meaning, rights and duties of Bailor & Bailee.
- iii. Contract of Agency – meaning, modes of creation of agency, rights & duties of Agent & Principal.

Unit II	Sale of Goods Act,1930	(20 Marks-12 lectures)
	<ul style="list-style-type: none"> i) Contract of sale, meaning and difference between sale and agreement to sell. ii) Conditions and warranties iii) Transfer of ownership in goods including sale by a non-owner iv) Performance of contract of sale v) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer 	

Unit III	Arbitration and Conciliation Act,1996	(25 Marks-12 lectures)
	<ul style="list-style-type: none"> i) Introduction ii) Arbitration iii) Arbitration Agreement iv) Arbitral Tribunal and arbitral procedure v) Jurisdiction of Arbitral Tribunal vi) Conduct of Arbitral proceedings vii) Making of Arbitral Award viii) Termination of Arbitral Proceedings ix) Conciliation – meaning x) Procedure for commencement of proceedings xi) Appointment of conciliator xii) Conciliation procedure xiii) Role of conciliator xiii) Termination of conciliation proceedings xiv) Status of settlement by conciliator 	

Unit IV	Negotiable Instruments Act,1881	(25 Marks-12 lectures)
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- i) Meaning, Characteristics, and Types of Negotiable Instruments:
Promissory Note, Bill of Exchange, Cheque
- ii) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- iii) Negotiation: Types of Endorsements
- iv) Crossing of Cheque
- v) Bouncing of Cheque

Practical Component

(25 marks, 15 hours)

The practical component shall be for 25 marks with 15 marks awarded to a practical paper on drafting skills, 5 marks for maintaining a journal for the various drafts and 5 marks for viva-voce. A practical session shall be conducted every week for 1 hour.

Practical sessions shall be held on the following topics:

1. Drafting of sale of goods agreement
2. Drafting of agreement of leave and license of a flat or house.
3. Calculation of various kinds of damages under the Indian contract act
4. Drafting of an indemnity bond.
5. Drafting of affidavit
6. Drafting of a simple loan agreement.
7. Drafting of agreement of bailment.
8. Drafting of agreement of agency.

Reference Books

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education

10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
11. K.R. Bulchandani. *Business Law for Management*
12. Prof. Manohar R. Wadhwani *Business Law*
13. S.S. Gulshan, G.K. Kapoor *Business Law*
14. P.P.S. Gogna. *A Textbook of Business Law*
15. Dr. N.V. Paranjape. *Arbitration and Alternative Dispute Resolution*
16. Dr. Avtar Singh. *Law of Arbitration and Conciliation*

Assessment

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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
COG131	Training and Development (GE4)	100	60	4

Course Objectives

To train the students to understand the learning environment of a firm. The knowledge so obtained will make them capable of providing training to human resource of a business firm.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Identify and describe learning and training styles.
- CO2** Assess the need for a training programme.
- CO3** Explain the various methods in training.
- CO4** Evaluate a training programme.

Syllabus

Unit I Training and Learning (25 Marks-15 lectures)

Concept of training and learning, the learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instructions, transfer of training.

Unit II Training Needs Assessment and Curriculum Development (25 Marks-15 lectures)

Identification of Training and Development needs, training needs assessment- various approaches (the job and the individual), advantages and disadvantages of basic needs assessment techniques, assessing

curriculum needs, curriculum standards, matching organizational training needs, developing training materials.

Unit III Training Methods (25 Marks-15 lectures)

Three stages of training (Preparatory, implementation and follow-up stage), on-the-job and off-the-job methods, experiential versus non-experiential methods.

Unit IV Evaluation of Training and Development and Emerging Patterns (25 Marks-15 lectures)

Reasons of evaluating training, criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging pattern of training and development in India. Two Indian case studies to be discussed in class.

Reference Books

- 1) Prior John, *Handbook of Training and Development*. Jaico Publishing House, Mumbai.
- 2) Donald Michalak and Edwin Yaeger, *Making the Training Process Work*, Harper and Row, New York.
- 3) Jack Philips, *Handbook of Training Evaluation and Measurement Methods*, Houston, Gulf Publishing Co.
- 4) Lynton R Pareek, *Training for Development*, Vistaar,

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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
COG121	Business Environment (GE 3)	100	60	4

Course Objectives

Upon completion of the course, students will be able to understand the micro and macro components of the business environment and their impact on business activities.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the elements of the business environment.
- CO2** Evaluate the impact of socio-cultural and demographic characteristics on business.
- CO3** Appraise the effect of the natural and technological environment on the business.
- CO4** Infer the role of government and politics in business.

Syllabus

Unit I Business and its Environment (25 Marks-15 lectures)

Meaning, definition, scope, nature and goals of business; contemporary characteristics of modern business; Business environment – meaning, importance and features;

Components of business environment– micro and macro; Social responsibilities of business

Internal environment- value system, vision, mission and objectives, nature and structure of management, internal power relationship, company image.

External environment –Micro - Consumer / Customer, Competitors, Organization, Market, Suppliers, Intermediaries, Public. Macro –

Demographic, Economic, Political, Legal, Socio – Cultural, Technological, physical and Global environment.

Unit II Socio-Cultural and Demographic Environment

(30 Marks-18 lectures)

Culture- meaning, definition and characteristics- Organizational Culture – meaning and importance-Effect of socio-cultural environment on Business-Family system, marriages, Religion and caste, ethics, purchases, attitude to work, languages and global business.

Social groups such as caste, class & nouveau riche - their impact on business; Customs, traditions and values and their impact on business

Demographic environment - meaning and composition; Need of demographic studies for business

Migration - meaning, reasons for migration, impact of migration (positive and negative)

Unit III Natural and Technological Environment (20 Marks-12 lectures)

Natural environment – meaning and composition; impact of natural environment on business.

Technological Environment- Technology- modern and Indigenous technology -meaning and importance – Innovation and technology-sources of technological dynamics- Features of technology-status of technology in India- management of technology in India-Impact of technology on business-globalization and transfer of technology- Information technology- role of Information technology in development of global business, E-business in India, Technology Park – meaning & objectives.

Unit IV Political Environment (25 Marks-15 lectures)

Meaning, Role of Government in Business (regulatory, entrepreneurial, planning and promotional) Components of political environment - political systems, political stability, international relations, government bureaucracy and its role, special interest groups and their impact on business, State Intervention in Business, Local self-government -meaning, objectives, functions; Activities of Panchayat /Municipality and their impact on business.

Reference Books

1. Menon, Lydia & Mallya, Prita, *Business Environment*
2. Cherunillam, Francis *Business Environment*, Himalaya Publishing House
3. Ashwathappa, K, *Essentials of Business Environment*, Himalaya Publishing House
4. Pailwar, Veena Keshav, *Business Environment*, Prentice Hall India
5. Ghosh, B.N, *Business Environment*. Oxford University Press

Assessment

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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
COG124	Retail Management (GE 3)	100	60	4

Course Objectives

To acquaint students with the basic concepts of retailing and its application in current marketing scenario.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the basic concepts of retailing.
- CO2** Evaluate various retail store formats.
- CO3** Elaborate the key objectives of selecting retail store location, design and layout.
- CO4** Explain recent trends in retailing in the global and Indian context.

Syllabus

- Unit I Business and its Environment (25 Marks-15 lectures)**
Retailing – Meaning, Factors responsible for growth. Functions/Role of a retailer. Retail Life Cycle – Meaning and stages. Retail scenario in global and Indian context – including FDI in retail, multi-channel retailing

- Unit II Retail Formats (25 Marks-15 lectures)**
Retail Formats - Concept. Types of Retail Stores – based on
 - a) Form of Ownership – Independent retailer, chain retailer, franchising, lease departments, consumer co-operatives.
 - b) Merchandise Offered – Convenience stores, Super markets, Hyper Markets and Malls, Specialty Stores, Department Stores, Off - Price Retailers, Factory Outlets, Catalog Showrooms.

- | | |
|-----------------|--|
| Unit III | Store Location (25 Marks-15 lectures)
Meaning and importance of store location. Types of location – a) Free Standing (b) Part of Business District (c) Part of the shopping centre (d) Other Retail locations
Steps involved in choosing a retail location - 1. Market identification 2. Determining the market potential – Elements to be considered 3. Identification of alternate sites (including factors) 4. Selection of site (including factors) |
|-----------------|--|

- ## Reference Books

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8. Dawson, John. *International Retail Management*. Jaico Publishing House, Mumbai
9. Vedamani, Gibson G. *Retail Management: Functional Principles and Practices*, Jaico Publishing House, Mumbai
10. Singh, Harjit. *Retail Management- a Global perspective*. S. Chand, New, Delhi.
11. Gopal, V. V. *Retail Management*. The ICFAI University press, Hyderabad.
12. Nair, Suja R. *Retail Management*. Himalaya Publishing House, Mumbai

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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
COC108	Fundamentals of Investments (CC12)	100	60	4

Course Objectives: -

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Explain the various investment alternatives available to an investor and the risk and returns associated with it.
- CO2** Elaborate the features, returns and risk of bonds and other equitable investments.
- CO3** Discuss the role and importance of portfolio management.
- CO4** Explain the role of SEBI and discuss the investor grievances and their redressal system

Syllabus:

UNIT I Investment Environment (30 Marks-20 Lectures)

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity, Mutual funds, Debt), the Indian securities market, the market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FII's, Domestic institutional investors, Individual investors), Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

UNIT II Analysis of Equity and Debt Instruments (30 marks-20 Lectures)

a) Fixed Income Securities

Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices

(b) Approaches to Equity Analysis

Introduction to Fundamental Analysis, Technical Analysis, dividend capitalization models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio.

UNIT III Portfolio Analysis and Financial Derivatives (20 marks-10 Lectures)

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

UNIT IV Investor Protection (20 marks-10 Lectures)

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investor awareness and activism.

Reference Books:

1. Jones, C.P. *Investments Analysis and Management*, Wiley, 8th ed.
2. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. McGraw Hill Education
3. Rustogi, R.P. *Fundamentals of Investment*. Sultan Chand & Sons, New Delhi.
4. Vohra N.D. & Bagri B.R., *Futures and Options*, McGraw Hill Education
5. Mayo. *An Introduction to Investment*. Cengage Learning.

Assessment

Intra Semester Assessment; The ISA tests carries 20 marks of maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
COC109	Income Tax (CC 13)	100	60	4

Course Objectives: -

To provide basic knowledge of concepts, principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Explain basic definitions of the Income Tax Act and apply provisions of the Act about Residential Status, Scope of Total Income and exemptions u/s 10.
- CO2** Estimate the taxable income under the head 'Income from Salaries'.
- CO3** Estimate the taxable income under the head 'Income from Business or Profession'.
- CO4** Explain provisions of Income Tax Act about deductions from Gross Total Income.
- CO5** Estimate the tax liability of an Individual assessee.

Syllabus:

UNIT I Introduction (20-25 Marks- 12 Lectures)

A) Basic Concepts:

Income-u/s 2(24), Person -u/s 2(31), Assessee- u/s 2(7), Assessment- u/s 2(8), Assessment Yearu/s 2(9), Previous Year- u/s 3, Business- u/s 2(13), Company -u/s 2(17), Gross Total Income u/s. 80 (B) (5), Permanent Account Number (PAN)-u/s 139A

B) Scope of Income & Residential Status:

- Scope of Total Income u/s 5.
- Apportionment of Income between spouses governed by Portuguese Civil Code u/s 5A.
- Residential Status in India u/s 6: Sections 6(1), 6(6) (a), 6(2), 6(6) (b), 6(3), 6(4). Practical problems to cover determination of residential status of Individuals only

C) Exemptions & Exclusions U/S 10:

1. Leave Travel Concession - u/s 10(5).
2. Gratuity—u/s 10(10)(only for theory).
- 3 . Compensation received at the time of Voluntary Retirement - u/s 10(10C).
4. Amount received under Life Insurance Policy - u/s 10(10D).
5. Payment received from Provident Fund-u/s 10(11), (12).
6. Payment received from approved superannuation fund- u/s 10(13).
7. House Rent Allowance - u/s 10(13A).
8. Special allowance - u/s 10(14):
Conveyance, Daily, Uniform, Helper, Research, Transport, Travelling, Children's Education, &
Children's Hostel Expenditure Allowance.
9. Interest on Securities- u/s 10(15).
10. Dividends & Interest on Units - u/s 10(34), (35)

UNIT II Computation of Income from Salaries (30-35 marks-15 Lectures)

Sections 15, 16 & 17 Inclusive of allowances (exclusive of valuation of perquisites) (Only elementary problems on computation of income from salaries of an individual assessee)

UNIT III Computation Of Profits & Gains Of Business Or Profession (30-35 marks- 20 Lectures)

- Sections: 28,29,30,31,32(excluding Depreciation Rates)
- Section 36: Restricted to following clauses:
 - i. Section 36 (1)(i)- Insurance premium
 - ii. Section 36 (1)(ii)- Bonus/Commission to employees.
 - iii. Section 36 (1)(iii)- Interest on Borrowed Capital

- iv. Section 36 (1)(iv) - Employer's Contribution to RPF& Approved Superannuation Fund
- v. Section 36 (1)(v) - Contribution towards Approved Gratuity Fund
- vi. Section 36 (1)(vii) Bad Debts
- Section 37(1) - General Deduction
- Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party.
- Section 40(a), 40A (2), 40A (3)
- Section 43(B) - Disallowance of unpaid liabilities.
- Section 44AD & 44AE

UNIT IV

(20-25 marks- 13 Lectures)

a) Permissible Deductions under Chapter VI-A

Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80E, 80G, 80TTA, 80U

b) Computation of total income of an individual assessee

c) Computation of tax liability of an individual assessee, Rebate under Section 87A

Reference Books:

- 1) Singhanian, Vinod K., & Monica Singhanian, *Student's Guide to Income Tax*, University edition, Taxmann Publications Pvt. Ltd., New Delhi.
- 2) Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi.
- 3) Manoharan T.N., *Direct Tax Laws*, Snow White Publications,
- 4) Singhanian V.K. *Students' Guide to Income Tax*, Taxmann Publications
- 5) Hariharan.N., *Income Tax Law & Practice* Vijay Nicole Imprints Pvt.Ltd.
- 6) 6. Singhanian V.K., & Singhanian K., *Direct Taxes Law & Practice*, Taxmann Publications.
- 7) 7. Mehrotra H.C., *Income Tax Law & Practice*, Sahitya Bhavan, Agra
- 8) 8. Prasad B., *Income Tax Law & Practice*, Wishwa Prakashan
- 9) 9. Pagare D., *Income Tax Law & Practice*, Sultan Chand & Sons, New Delhi
- 10) 10. Gaur V.P., & Narang.D.B., *Income Tax Law & Practice*, Kalyani Publications.

Assessment

Intra Semester Assessment; The ISA tests carries 20 marks of maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination question paper shall have total of six questions carrying 80 marks and shall be of two hours duration. Four questions of 20 marks each are to be answered. Question No. 1 is a compulsory question consisting of four sub-questions of 5 marks each, covering the entire syllabus. Question No. 2 and 3 shall be practical questions on Unit II and Unit III respectively and shall be of 20 marks each. Question No. IV, V and VI shall be sub-divided into short answer type questions of 5 marks each.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
COC110	Fundamentals of Service Organizations (CC 14)	100	60	4

Course Objectives

To familiarize the students with practical aspects of accounting for service organizations such as banks, general insurance companies, underwriters and hotels.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Prepare financial statements of banking companies in Form A and Form B of the Banking Regulation Act.
- CO2** Prepare financial statements of general insurance companies as per the IRDA Regulations, 2002.
- CO3** Estimate liability of underwriters.
- CO4** Prepare financial statements for hotels in case of a sole proprietor, partnership firm and company.

Syllabus

- Unit I Accounting for Banking Organizations (40 Marks-18 lectures)**
Meaning of Banking and Banking Company, Brief idea about - Important Legal Provisions affecting the accounts, Different types of Deposits, Different types of Advances, Other Facilities extended to Customers.
Practical problems to cover preparation of Balance Sheet (Form A) and Profit and Loss Account (Form B) in Vertical Form with Separate Schedules.

Unit II Accounting for General Insurance Companies (20 Marks-18 lectures)

Types of Insurance, Accounts of General Insurance Company. Final accounts to be prepared as per IRDA and shall comply with the requirement of Schedule B.

Revenue account to be prepared under FORM B-RA.

Profit & Loss A/C to be prepared under FORM B -PL.

Balance Sheet to be prepared under FORM B-BS.

Revenue a/c, P/L A/C Balance sheet to be prepared as per information provided

**Unit III Accounting for Underwriting of Shares and Debentures
(20 Marks-12 lectures)**

Meaning, types of underwriting, Calculation of liability of Underwriter -Full underwriting – Partial underwriting – Sole underwriters – Joint underwriters – underwriting commission – Journal entries and Ledger Accounts.

Unit IV Accounting for Hotels (20 Marks-12 lectures)

Concepts, Visitors Ledger (theory only) and final Accounts of Hotels under sole proprietorship, partnership and joint stock company (in case of company-as per Schedule III, Companies Act 2013).

Reference Books

1. Chowdhary, Chopde, & Pednekar, M. *Financial Accounting, Auditing & Taxation*. Mumbai: Sheth Publishers.
2. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
3. Monga, J. R., & Ahuja, G. *Advanced Accounting (Vols. I, II)*. Noida: Mayoor Paperback.
4. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy (Vol. II)*. New Delhi: Tata McGraw Hill.
5. Paul, S. K. *Accountancy (Vols. I, II)*. Calcutta: New Central Book Agency
6. Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. New Delhi: S. Chand & Co .
7. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a

given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of six questions of 20 marks each. Four questions must be answered. Questions No. 1 to be compulsory. There should be two questions from Unit I and Unit II of 20 marks each. One question on the preparation of Profit and Loss Statement and the second question to be on the preparation of Balance Sheet. One question each from Unit III and Unit IV will be asked.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
CLS102	Companies Act and IPR Laws (SEC 2)			
	Theory	75	45	3
	Practical	25	15	1
	Total	100	60	4

Course Objectives

To impart basic knowledge of the provisions of the Companies Act 2013, The Patents Act, 1970, Indian Copyright Act, 1957, The Trademarks Act, 1999 and The Designs Act, 2000.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the regulatory framework under which an Indian company operates.
- CO2** Explain the management of a company.
- CO3** Elaborate on the regulations regarding preparation and maintenance of books of accounts by a company.
- CO4** Discuss the concept of Intellectual Property Rights.

Syllabus

Unit I Introduction to Regulatory Framework of Companies

(40 Marks-24 lectures)

Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]

Unit II Management of Companies (20 Marks-12 lectures)

Classification of directors, women directors, independent director, small shareholders' director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors.

Key managerial personnel; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

Unit III Books of Accounts, Winding-up and Insider Trading (20 Marks-12 lectures)

Provisions relating to Books of Accounts, Auditors' Appointment, Auditor's Report. Winding Up: Concept and modes of Winding Up. Insider Trading and Whistle Blowing: Meaning & legal provisions of insider trading; Whistleblowing: Concept and Mechanism.

Unit IV Intellectual Property Rights (20 Marks-12 lectures)

Meaning of Intellectual Property, Meaning and Registration of Patent , Patentable Invention, Compulsory Licensing, Remedies in case of Violation of Patent.

Meaning of Design, Registration Procedure of Design, Piracy of Registered Design , Remedies for Violation of Design.

Copyright - Meaning, Registration of Copyright, Infringement of Copyright, Broadcasting Right, Performer's Right

Practical Component**(25 marks, 15 hours)**

The practical component shall be for 25 marks with 15 marks awarded to a practical paper on drafting skills, 5 marks for maintaining a journal for the various drafts and 5 marks for viva-voce. A practical session shall be conducted every week for 1 hour.

Practical sessions shall be held on the following topics:

1. Drafting of Memorandum of Association.
2. Drafting of Articles of Association.
3. Demonstration of forms to be uploaded on the MCA website with digital signatures.
4. Drafting of prospectus.
5. Drafting of resolution of allotment of securities.
6. Drafting of resolution of sweat equity shares under ESOS.
7. Drafting of minutes of the meeting for Board of Directors
8. Notice for calling AGM and Extraordinary General Meeting and drafting of minutes of AGM and EGM.
9. Drafting of resolution on buy back of shares.
10. Drafting of auditor's report.
11. Demonstration of application forms to be uploaded on government website regarding Patent, Copyright, Trademark and Design.
12. Drafting of Patent License Agreement.
13. Drafting of Copyright application and its specification.
14. Drafting of notices in case of infringement of Copyright and Patent.
15. Drafting of notices in case of infringement of Trademark and Design.

Reference Books

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
11. K.R. Bulchandani. *Business Law for Management*
12. Prof. Manohar R. Wadhwani *Business Law*
13. S.S. Gulshan, G.K. Kapoor *Business Law*
14. P.P.S. Gogna. *A Textbook of Business Law*
15. Dr. N.V. Paranjape. *Arbitration and Alternative Dispute Resolution*
16. Dr. Avtar Singh. *Law of Arbitration and Conciliation*

Assessment

Intra Semester Assessment; The ISA tests carry 15 marks of the maximum marks allotted for the Course. Two compulsory ISA's will be conducted with one being objective written test of 10 marks and the other an assignment of 5 marks.

Semester End Examination: SEE Examination Theory paper carries 60 marks of the maximum marks allotted for the course having a duration of 2 hours. The SEE Practical Examination must be a written test for drafting skills and should be of 45 minutes. 15 marks are allotted to the practical examination. The maintenance of journal will be awarded 5 marks, viva-voce after the assessment of the journal shall be 5 marks. Five questions of 1 mark each may be asked to each student as viva-voce. The candidate must compulsorily appear in both theory and practical to pass the course.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
COG138	E-Commerce and E-Accounting (GE5)	100	60	4

Course Objectives

To familiarize the students with concepts and practical aspects of e-commerce and e-accounting

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the concept of E-Commerce, M-Commerce and its applications.
- CO2** Determine the impact and importance of E-marketing, E-CRM and E-SCM in E-commerce business.
- CO3** Demonstrate and understanding of doing e-business using electronic payment systems.
- CO4** Demonstrate the use of Tally accounting software to maintain accounts by preparing the journal, ledger and different accounting books.
- CO5** Demonstrate the use of Tally accounting software for preparation of Trial Balance, Profit and Loss A/c and Balance Sheet.

Syllabus

Unit I Introduction to E-Commerce and M-Commerce

(20 Marks-10 lectures)

a) Introduction to E-Commerce

Meaning & Definitions of E-Commerce, Components of E-Commerce - E-Markets, Electronic Data Interchange (EDI), Internet-Commerce, Categories of E-Commerce - B2B, B2C, C2C, B2G, C2G, Meaning & Definition of E-Business, E-Business Models, Revenue Models in E-

Commerce, Advantages & Limitations of E-Commerce, International Nature of E-Commerce.

b) Introduction to M-commerce

Meaning & Definition of M-Commerce, Devices Used in M-Commerce, Applications of M-Commerce, Advantages & Limitations of M-Commerce

Unit II E-Marketing, E-CRM and E-SCM (20 Marks-15 lectures)

(a) E-Marketing: Meaning & definitions of e-marketing, features of e-marketing, setting up of e-marketing - creating e-commerce websites, types of e-commerce websites, essentials of e-commerce websites, digital & online advertising & promotions, forms of digital & online advertising and promotions, web communities, e-branding, e-marketing strategies

(b) E-Customer Relationship Management (E-CRM) and E-Supply Chain Management (E-SCM): (i) Meaning & definition of E-CRM, phases of E-CRM, applications of E-CRM, (ii) Meaning & definition of E-SCM, E-SCM technologies, components of E-SCM

Unit III Electronic Payments System (10 Marks-10 lectures)

Meaning & definitions of e-payment system, e-payment systems in India including fund transfers, different forms of e-payments - debit cards, credit cards, e-cash, e-wallets, e-cheque, online payment categories, requirements of e-payment system, risks in e-payment system

Unit IV E-Accounting (50 Marks-25 lectures)

Maintaining accounts, creation of vouchers and recording of transactions, preparation of ledger accounts, cash book, bank book, preparation of reports, Trial balance, Profit & Loss account and Balance Sheet using any accounting package

Guidelines for conduct of Practicals

1. One batch must comprise of 15-20 students.
2. There should be not more than two students per computer.
3. Licensed Accounting Packages should be purchased by the respective colleges.
4. A separate computer laboratory with enough computers should be provided for commerce students.

5. Students must maintain a journal for practical. Journals must have an index with date, particulars and remarks column.
6. The transactions should be recorded in the journal and below that details like type of voucher, details of account creation, if any, with group-sub-group, calculation of amounts should be noted.
7. After completing each assignment, the student should get the same initialed by the concerned teacher.
8. Completed journal should be submitted by the students for assessment to the teacher concerned.

Reference Books

1. Whitley, D. *E-Commerce Strategy, Technology & Implementation*. Tata McGraw Hill, New Delhi.
2. Kalakota & Whinston. *Frontiers of Electronic Commerce*. Pearson Education. New Delhi.
3. Bhaskar, B. *Electronic Commerce Framework, Technologies & Applications*. Tata McGraw Hill, New Delhi.
4. Turban, E, King D & Lee, J. *Electronic Commerce 2010- A Managerial Perspective*. Springer
5. Chakrobarti, R. *Asian Managers Handbook of E-Commerce*. Tata McGraw Hill New Delhi.
6. Rayudu, C. *E-Commerce E-Business*. Himalaya Publishing House. New Delhi.
7. Joseph, P. *E-Commerce- An Indian Perspective*. Prentice Hall India Pvt. Ltd., New Delhi
8. Schenider, G. *E-Commerce Strategy, Technology & Implementation*, Cengage Learning, Delmar.
9. Pandey, U., Shrivastava & Shukla. *E-Commerce and its Applications*. S.Chand & Company, New Delhi.
10. Bajaj, K & Nag D. *E-Commerce*. Tata McGraw Hill, New Delhi.
11. Murthy C.S. *E-Commerce Concepts, Models & Strategies*. Tata McGraw Hill, New Delhi.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. One written ISA of 10 marks on

Unit I and one ISA on Unit II consisting of 5 Marks for maintenance of journal and 5 marks for viva-voce on practical. Viva-voce can be conducted after the assessment of the journal. Five questions may be asked to each student carrying one mark each.

Semester End Examination: Both theory and practical examinations will constitute the SEE Examination of 80 marks of the maximum marks allotted for the course. The written theory examination will be of 40 marks and will consist of six questions of 10 marks each. Question 1 will be compulsory and any three of the remaining five questions are to be answered. The duration of the theory paper will be 1.5 hours. The SEE Practical Paper will also carry 40 marks and shall be of one-hour duration. To successfully complete the course, the students must pass both theory and practical examinations.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
COG139	Event Management (GE 5)	100	60	4

Course Objectives

To introduce to the students the concepts and operations in Event Management Industry.

Course Outcomes

Upon completion of this course, students will be able to:

- | | |
|------------|---|
| CO1 | Explain the different types of events in the event management industry. |
| CO2 | Evaluate the emerging tools and techniques of event planning. |
| CO3 | Elaborate on the requirements of event production. |
| CO4 | Explain marketing strategies used in the event management industry. |

Syllabus

Unit I	Introduction to Event Management	(25 Marks-15 lectures)
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Introduction, Growth of event management industry, Event management industry in India, Principles of event management, Size of Events - Mega events, Regional events, Major events, Minor events; Types of Events - Sporting, Entertainment, art and culture, Commercial, marketing and promotion events, Meetings, Exhibitions, Festivals, Family and Fund raising events; Issues in event management, Event evaluation, Event risks and laws.

Unit II Event Planning (25 Marks-15 lectures)

Concept and designing of events, Preparing event proposal, Critical path and function sheets, Event pricing and management fees, Client meetings and event contracts, Planning and management of event team and crew,

Planning event resources, Event protocol, Event itinerary, Event planning tools and emerging technology.

Unit III Event Production (25 Marks-15 lectures)

Event production concepts and requirements, Identifying event vendors, Negotiations and contracts with vendors, Scheduling and Checklists, Venue management - Selection, Staging, Lights and sound, Audio-Visual, Event safety and security.

Unit IV Event Marketing and Financing (25 Marks-15 lectures)

Event marketing mix, Event branding, Event publicity, public relations and communication, Event sponsorship, Event budgets and cost sheet, Financial control in events, Profit analysis of events, Computer applications in event financing and control.

Reference Books

1. Allen, J (2009). *Event Planning*. John Wiley & Sons. Ontario
2. Bowdin, G. Allen J, O'Toole & McDonald. *Events Management*. Routledge. New York.
3. Chaturvedi A (2009). *Event Management: A Professional and Developmental Approach*. Global India Publications New Delhi.
4. Gaur & Saggere (2003). *Event Marketing and Management*. Vikas Publishing House. Noida.
5. Shone & Perry (2004). *Successful Event Management: A Practical Handbook*. Thomson Learning, London.
6. Wagen and Carlos (2009). *Event Management for Tourism, Cultural Business and Sporting Events*. Pearson Education, New Delhi.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in each Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given

a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
COG147	Salesmanship and Sales Management (GE 6)	100	60	4

Course Objectives

To acquaint students with the basic concepts of salesmanship and sales management and its application in current marketing scenario.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Build the basic skills required for selling.
- CO2** Explain the management of a sales organization.
- CO3** Elaborate on the requirements for sales force management.

Syllabus

- Unit I Salesmanship (25 Marks-15 lectures)**
Concept of Salesmanship, meaning, definition, scope, importance, selling process- prospecting, pre-approach, approach, presentation and demonstration, meeting of objections, closing the sale. Qualities of a good salesman, role of relationship marketing in personal selling, tools for personal selling, Value added selling.
- Unit II Sales Management (25 Marks-15 lectures)**
Meaning, definition, objectives of Sales Management, Sales Research, Sales Forecasting- meaning and methods, Sales Planning and control - Goal setting, Performance Measurement, Diagnosis and Corrective actions.

- Unit III Sales Organization (25 Marks-15 lectures)**
Concept and need for Sales Organizations, Sales organization structure, Sales Managers Functions and responsibilities, Planning for major customers, Sales Budget, Successful salesman Case Studies.
- Unit IV Managing Sales Force (25 Marks-15 lectures)**
Recruitment, Selection and Training of Sales force - Procedures and criteria used as selection tools for recruiting and testing sales ability. Areas of sales Training - Company Specific Knowledge, product knowledge Industry and Market Trend Knowledge and Customer education. Motivating the Sales Team, Motivational Programs - Sales Meetings, Sales Contests, Sales Compensation - Monetary compensation, Incentive programs as motivators, Non-Monetary compensation, Fine tuning of compensation package. Supervising, Evaluating Sales Force Performance and Controlling Sales activities (Sales Records and Reporting Systems).

Reference Books

1. P.K. Sahu and K.C. Raut, *Salesmanship and Sales Management*. Vikas Publishing House, New Delhi.
2. Rustom Davar, Sohrab Davar, Nusli Davar. *Salesmanship and Publicity*. Vikas Publishing House, New Delhi.
3. U.K. Singh, B.Narayan. *Sales Management*. Anmol Publications, New Delhi.
4. S.A. Chunawalla, *Sales Management with Personal Selling-Salesmanship*. Himalaya Publishing House, Mumbai
5. Richard Still, Edward Cundiff, Norman Govoni. *Sales Management- Decisions, Strategies and Cases*. Prentice Hall, New Delhi.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given

a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V

Subject Code	Subject Name	Marks	Lectures	Credits
COC111	Industrial Management (CC15)	100	60	4

Course Objectives: -

To enable the students to gain understanding of concepts and environment of industrial management.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Explain the importance of plant layout and factory location.
- CO2** Explain the concept of work environment and its impact on industrial productivity.
- CO3** Elaborate on the concepts of TQM, Benchmarking and various analytical methods for decision making.
- CO4** Explain the importance of industrial safety and legal provisions of Health and Safety standards in India.

Syllabus:

UNIT I Introduction to Industrial Management, Factory Location and Plant Layout (25 Marks-15 Lectures)

Concept of Industrial Management – Industrial Management Process – Importance of Industrial Management. Scientific approach to Industrial Management- Concept, principles and significance of scientific management. Meaning and factors determining factory location. Concept, objectives and importance of plant layout, factors influencing layout, types of layout, problems of layout

UNIT II Industrial Productivity and Work Environment (25 marks-15 Lectures)

Meaning of Productivity: Factors affecting Industrial Productivity – Significance of higher Industrial Productivity — Suggestions for Productivity Improvement-Role of National Productivity Council.

Work environment- Factors affecting Work Environment - Lighting, air, ventilation, temperature, water, sanitation and noise.

Occupational Hazards- Meaning and types - Biological Hazards, Chemical Hazards and Psychological Hazards. Measures to minimize occupational hazards

UNIT III Total Quality Management (25 marks-15 Lectures)

Concept of TQM – Principles of TQM – Benefits of TQM.

Methods of TQM – Management methods (i) Benchmarking - Meaning, Types of Benchmarking, Steps in Benchmarking Process(ii) Deming Wheel – Steps in Deming Wheel(iii) Just in time Objectives and Characteristics of Just in Time (iv) Quality Circles-Concept and features of Quality Circles, (v) Six Sigma Analytical methods – (i) Critical Path Method – Process and advantages of Critical Path Method(ii) Force Field Analysis – Driving and restraining forces, decision making(iii) Failure Mode and Effect Analysis – Meaning and steps in Failure Mode and effect Analysis ISO-9000-Concept, Standards and guidelines.

UNIT IV Industrial Safety and Occupational Health (25 marks-15 Lectures)

Definition of safety – Objectives of Safety Management.

Industrial Accidents – Causes of Accidents (a) Mechanical causes (b) Human Causes

Effects of Industrial accidents on employers, workers and society. Code of practices for accident prevention.

Occupational Health- Concept- Health program in industries – Role of National Institute of Occupational Health(NIOH) - legal provisions regarding health- OHSAS 18000- (Occupational Health and Safety Standards) - (In brief)

Reference Books:

1. Lundy, J. *Effective Industrial Management*. Eurasia Publishing House, New Delhi.

2. Khanna, O.P. *Industrial Engineering and Management*. Dhanpat Rai Publications, New Delhi.
3. Ahuja, K.K. *Industrial Management and Organisational Behaviour*. Khanna Publishers, Delhi.
4. Rao, Thukaram. *Industrial Management*. Himalaya Publishing House, Mumbai.
5. Aswathappa, K. *Factory Organisation and Management*. Himalaya Publishing House, Mumbai.
6. Telsang. Martand. *Industrial and Business Management*. S Chand Publications, New Delhi.
7. Deshpande, A.S. *Industrial Organisation and Management*. Vora & Co Publishers, Mumbai.
8. Rao, Sunil S. & Jain R.K., *Industrial Safety, Health and Environment Management Systems*. Khanna Publishers, Delhi.
9. Sarma, A.M., *Industrial Health and Safety Management*. Himalaya Publishing House, Mumbai.
10. Mukherjee, P.N. *Total Quality Management*. Prentice Hall, New Delhi.
11. Industrial Safety Chronicle, Quarterly Journal published by National Safety Council.
12. Productivity, Quarterly Journal published by National Productivity Council.

Assessment

Intra Semester Assessment: The ISA tests carries 20 marks of maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
COD101	Accounting Major I- Income Tax & Goods and Service Tax (DSE 1)	100	60	4

Course Objectives: -

To provide an insight into the main provisions of the Income Tax Act, 1961 applicable to the 'assessment year' which shall be the same as the 'academic year' (For academic year 2019-20 assessment year shall be 2019-20) and to impart some basic knowledge about the Goods and Services Tax as amended by the current Finance Act upto June 30 of the academic year.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Explain different provisions with regards to Income from House Property, Capital Gains and Income from Other Sources
- CO2** Explain basic concepts of Goods and Service Tax and types of GST returns.
- CO3** Estimate taxable income from House Property, Capital Gains and Other Sources.
- CO4** Explain provisions for Income Tax Act with regards to Clubbing of Income, Advance Payment Of Tax, Compute Tax Liability, Filing Of Returns And Set Off And Carry Forward Of Losses.

Syllabus:

UNIT I

(30-35 Marks-12 Lectures)

a) Computation of Income from House Property

Definition of Annual Value u/s 2(2)

Sections: 22, 23, 24, 25, 25(AA), 25(B), 26, 27

b) Computation of Capital Gains

Definition of Capital Asset u/s 2(14) and Transfer u/s 2(47), Sections 45, 47, 48

Practical problems may be covered for 5 marks on computation of short term and long term capital gains including exemptions under Sections 54, 54B, 54EC & 54.

c) Clubbing of Income- theory only

Sections 60, 64(1) (ii), 64(1)(iv), 64(1) (vii), 64(1) (viii) & 64 (1A)

UNIT II

(30-35 marks-18 Lectures)

a) Income from Other Sources

Section 56, 57, 58 (Practical Problems of Individual Assessee only)

b) Permissible Deductions from Gross Total Income - Chapter VI-A

Sections 80C, 80CCC, 80CCD, 80CCE, 80CCG, 80D, 80DD, 80DDB, 80E, 80EE, 80G, 80GG, 80QQB, 80RRB, 80TTA, 80U.

UNIT III

(20-25 marks- 15 Lectures)

a) Computation of Total Income and Tax Liability

1. Computation of total income of individual assesses only (excluding capital gains) as under:

- a. Computation of Income from House Property and Income from Salaries and Profits and Gains from Business or Profession.
- b. Computation of Income from Other Sources and Income from Salaries and Profits and Gains of Business or Profession.

[Note: Since Income from Salaries and Profits and Gains of Business or Profession are covered in Semester IV as part of the core course, computed figures of these two heads must be given here]

2. Computation of Income Tax

Rates of Income Tax for individuals and calculation of Income Tax with cess, Rebate u/s 87A. (Practical Problems for 5 marks can be covered)

b) Advance Payment of Tax, Filing of Return & Assessment, Set Off & Carry Forward of Losses

- i. Advance payment of tax and payment of tax when demanded, Section 210 & 211.

- ii. Filing of return & assessment of income; Sections 139, 139 (1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143 (1), (2), (3), Section 144 (Reassessment not included)
- iii. Set off and carry forward losses (theory only)
Sections 70,71,71B, 72,73,74,74A

UNIT IV Goods and Services Tax (20-25 marks- 15 Lectures)

Introduction of Goods and Services Tax (GST), Concept of GST, CGST, SGST, IGST, UTGST, Features of GST, GST Structure, GST Council and its composition, basic procedures in GST, Definitions under the CGST Act, 2017; Goods, Manufacture, Person, Services, Composite Supply, Mixed Supply, Business, Business Verticals, Capital Goods, Casual Taxable Person, Works-Contract, Turnover, Aggregate Turnover.

Taxable Event in GST, Tax Invoice, Credit Note and Debit Note, Time of Supply of Goods, meaning of Reverse Charge

Registration under GST, E-Way Bill, Composition Scheme under GST, Input Tax Credit, utilization of Input Tax Credit, Due Dates of Payment of GST, Returns under GST (only Return Form frequency and due dates), Types of Assessments under GST- Self Assessment, Provisional Assessment, Scrutiny of Returns, Best Judgement Assessment of non-filers of returns, Best judgement assessment of unregistered persons, Summary assessment in special cases, penalties.

Reference Books:

A. For Income Tax

1. Dr. Vinod Singhania & Monica Singhania. *Taxmann's Students Guide to Income Tax*. Taxmann Allied Services Pvt. Ltd.
2. Dr. Girish Ahuja, Dr. Ravi Gupta. *Systematic Approach to Income Tax, Service Tax & VAT*. Bharat Law House.
3. Manoharan, T.N. *Students Handbook on Income Tax, VAT and Service Tax*. Snow White Publications Pvt.Ltd.
4. Dr. Vinod K Singhania, Dr. Kapil Singhania. *Direct Taxes - Law & Practice*. Taxmann Allied Services Pvt. Ltd.
5. Gaur V P, Narang D B. *Income Tax Law and Practice*. Kalyani Publications.
6. Bhagwati Prasad. *Income Tax Law and Practice*. Wishwa Prakashan

7. Dinkar Pagare. *Income Tax Law and Practice*. Sultan Chand & Sons, New Delhi.
8. Dr.H.C.Mehrotra. *Income Tax Law & Practice*. Sahitya Bhavan, Agra
9. B.B.Lal. *Direct Taxes – Practice and Planning*. Konark Publishers
10. B.B.Lal and N.Vashisht. *Income Tax -Law & Practice*. Dorling Kindersley(India) Pvt. Ltd., Delhi-110017
11. Girish Ahuja & Ravi Gupta. *Practical approach to Income Tax*. Bharat Law House

B. For Goods and Services Tax

1. Datey V.S. *Taxmann's GST Law and Practice with Customs and FTP*. Taxmann Allied Services Pvt. Ltd.
2. Verlekar V.B. Prabhu. *Goa GST Manual*. Devki Publications, Panaji

Assessment

Intra Semester Assessment; The ISA tests carries 20 marks of maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of six questions carrying 20 marks each. Question 1 is compulsory and is a practical question only, and students are given a choice to answer any three of the five remaining questions.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
COD103	Major I – International Marketing Management (DSE 1)	100	60	4

Course Objectives

To develop an understanding of the basic concepts of International Marketing.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Evaluate the strategies to enter the international market.
- CO2** Elaborate on the concepts of global branding, packaging and labelling.
- CO3** Explain the different intermediaries in international marketing.
- CO4** Estimate the challenges in international marketing.

Syllabus

Unit I Introduction to International Marketing Management

(25 Marks-15 lectures)

Meaning, Features of International Marketing, Distinction between International and Domestic Marketing, Objectives and Importance of International Marketing, Challenges in International Marketing, Importance of International Marketing Research. International Marketing Environment.

Unit II Identification of Business Opportunities (25 Marks-15 lectures)

International market entry strategies—Licensing, Joint Ventures and Direct Investment, Export Promotion Organisations- Trade Blocks, Free Trade Zones, Special Economic Zones, Export Processing Zones

Unit III International Product and Price Policy (25 Marks-15 lectures)
Global Branding, Trademarks, Packaging and Labelling. International Pricing Strategies, Factors affecting International Product Pricing, Dumping and types of Dumping, Price Quotations.

Unit IV International Distribution and Promotion Policy (25 Marks-15 lectures)
Types of International market Intermediaries, Export Marketing Communication Mix. Importance of Export Marketing Communication, International Advertising, Trade Fairs and Exhibitions.

Reference Books

1. Rao, P. S.. *International Business- Text and Cases*. Himalaya Publishing House.
2. Cherunilam, Francis. *International Trade and Export Management*. Himalaya Publishing House.
3. Kotler, Philip; Keller, Kevin Lane et al. *Marketing Management- A South Asian Perspective*. By Pearson Education.
4. Ramaswamy, V.S. & Namakumari. S. *Marketing Management*. MacMillan.
5. R, Philip & Graham, Cateora John. *International Marketing*. Sage Publications.
6. Ahmed, Mehtab et al. *Export Management*. Sheth publishers.
7. Madan, Pankaj et al. *Marketing Management*. Global Vision Publishing House.
8. Sherlekar, S.A. & Sherlekar, V.S. *Global Marketing Management*. Himalaya Publishing House.

Assessment

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Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given

a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
COD105	Major II – Auditing (DSE 2)	100	60	4

Course Objectives

The course aims at imparting knowledge about the principles, methods, techniques of auditing and their applications to understand the objective and concepts of auditing to gain working knowledge of generally accepted auditing procedures and of techniques and skills.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Elaborate the concept of auditing and its need and importance to society.
- CO2** Explain the recent changes in Auditing Standards and its applicability in conducting an audit.
- CO3** Gain hands-on training of vouching, audit verification and computation of income through internship, under a Chartered Accountant.

Syllabus

Unit I	Introduction	(20 Marks-10 lectures)
	<ul style="list-style-type: none">• Evolution of audit• Meaning and Definition• Scope of Auditing• Auditing V/s. Accountancy• Objectives of Auditing – Primary & Secondary• Various classes of audit (Based on authority, time and scope)• Qualities of an Auditor• Basic Principles governing an audit.• Benefits and limitations of Auditing	

Unit II	Internal Control System	(20 Marks-10 lectures)
	<ul style="list-style-type: none"> • Meaning – Nature and Objectives of internal Control System • Procedure for Evaluation of Internal Control System • Methods for evaluation of internal control system, <ul style="list-style-type: none"> ✓ Internal Control Questionnaire – Meaning, illustrations, merits and demerits ✓ Flow chart – meaning, illustrations , merits and de-merits • Internal Check – Meaning, objectives, merits and demerits • Internal Audit – Meaning and Significance 	
Unit III	Audit Process	(40 Marks-25 lectures)
	(a) Basic Preparations <ul style="list-style-type: none"> • Audit plan – Meaning and steps in audit planning • Audit Programme – Meaning, objectives, contents, merits and limitations. • Audit evidence - Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, documentation, direct confirmation, re-computation, Analytical review techniques, and representation by management. • Audit Working Papers – Purpose, contents, working files – permanent and temporary files, ownership & confidentiality of working papers. • Audit Note Book- Purpose, content and benefits • Routine checking • Audit Sampling - Judgmental and statistical sampling • Test checking (b) Vouching, Verification and Valuation <ul style="list-style-type: none"> • Vouching – Meaning, objectives • General procedure for vouching • General Considerations in audit of payments, receipts, purchases and sales. • Verification-meaning, objectives, verification V/s Vouching • Valuation-meaning, objectives, Verification V/s. Valuation • Procedure for Verification & Valuation in general – Verification of inventories 	

with case laws.

c) Audit Report

- Types of audit report, distinction between report and certificate
- Reporting under CARO.

Unit IV Negotiable Instruments Act,1881 (20 Marks-15 lectures)

- Tax audit
- Management audit
- Cost audit
- VAT audit
- Forensic audit
- Audit in computerized environment
- Peer review

Note.

1. Relevant auditing standards to be covered wherever applicable.
2. Syllabus will be revised on regular basis at the beginning of the year to accommodate changes made in auditing standards.

Reference Books

1. Aruna Jha, *Students Guide To Auditing*. Taxman publication New Delhi.
2. Gupta Kamal: *Contemporary Auditing*, Tata McGraw-Hill, New Delhi
3. Tandon B. N. *Principles of Auditing*: S. Chand & Co, New Delhi.
4. Pagare Dinkar: *Principles & Practice of Auditing*: Sultan Chand, New Delhi
5. Sharma T.R.: *Auditing Principle & Problems*: Sahitya Bhavan, Agra.
6. Sekhar & Sekhar: *Auditing*: Vikas Publishing House Ltd., New Delhi.
7. Saxena R. G. & Others: *Practical Auditing*: Himalaya Publishers, Mumbai.
8. S.D Sharma: *Auditing Principles*, Taxman publication New Delhi
9. Ravinder Kumar & Virender Sharma: *Auditing Principles & Practice*: Prentice Hall of India, New Delhi.

Assessment

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given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE**SEMESTER V- BUSINESS MANAGEMENT**

Subject Code	Subject Name	Marks	Lectures	Credits
COD107	Major II - Retail Management Strategies (DSE 2)	100	60	4

Course Objectives

To acquaint students with retail management strategies.

Course Outcomes

Upon completion of this course, students will be able to:

- | | |
|------------|--|
| CO1 | Develop interest in retailing course by focusing on retail marketing mix, customers, strategies and their implementation to make strategic decisions in retailing. |
| CO2 | Evaluate retail products in terms of types of goods, pricing and promotion decisions. |
| CO3 | Explain how different retail customers to respond to changing trends and demands in order to create customer relationship and loyalty. |
| CO4 | Formulate retail strategies and management of logistics and supply chain to enhance the outcome of strategic decisions. |

Syllabus

Unit I Retail Major Decisions (25 Marks-15 lectures)

Product Decisions - 1. Types of Goods 2. Life Cycle of Goods 3. Quality.
Pricing– Price v/s value – Meaning, factors affecting retail pricing
Promotion decisions – Need, objectives and forms.

Unit II Understanding the Retail Customer (25 Marks-15 lectures)

Identifying and responding to changing customer profiles. Retail Shopper – Meaning and factors influencing retail shopper. Customer decision making

process. Changing trends among the Indian consumers – Factors responsible.

Unit III Servicing the Retail Customer (25 Marks-15 lectures)
Customer Service – Meaning. Standardisation v/s Customisation. Importance of service in retailing, Product enhancement through services – Principles for delivering distinctive services. Managing customer expectations and handling complaints – Meaning, process of handling complaints. Customer loyalty – Meaning. Customer Loyalty Programmes – Meaning and essential features. Concept of Customer Relationship Management.

Unit IV Retail Strategies and Implementations (25 Marks-15 lectures)
Growth strategies: Development, Diversification. Market penetration, Market expansion, Retail format.
Implementing Retail Strategies process- Define the business mission, conduct a situation Audit, Identify strategic opportunities, evaluate strategic alternatives, Establish specific objectives and allocate resources, Develop a retail mix to implement strategy, Evaluate performance and make adjustments.
Retail Logistics Management – Meaning, importance.
Concept of supply chain management – Retail logistics – Push logistics v/s pull logistics.

Reference Books

1. Pradhan, Swapna. *Retail Management – Text and Cases*. Tata McGraw Hill Publishing, New Delhi.
2. Levy, Michael & Weiz, Barton A. *Retailing Management*. Tata McGraw Hill Publishing, New Delhi.
3. Gilbert, David. *Retail Marketing Management*. Pearson Education.
4. Lucas, George H.; Bush, Robert & Gresham, Larry. *Retailing*. All India Publishers and Distributors, Chennai.
5. Madaan, K.V.S. *Fundamentals of Retailing*. Tata McGraw Hill.
6. Bajaj, Chetan. *Retail Management*. Oxford University Press, Delhi.
7. Vedamani, Gibson. *Retail Management*. Jaico Publishing House, Mumbai.

8. Dawson, John. *International Retail Management*. Jaico Publishing House, Mumbai.
9. Vedamani, Gibson G. *Retail Management: Functional Principles and Practices*. Jaico Publishing House, Mumbai.
10. Singh, Harjit. *Retail Management - A Global Perspective*. S. Chand, New Delhi.
11. Gopal V. V. *Retail Management*. The ICFAI University Press, Hyderabad.
12. Nair, Suja R. *Retail Management*. Himalaya Publishing House, Mumbai.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
COD109	Major III - Government Accounting (DSE 3)	100	60	4

Course Objectives

To familiarize the students with concepts and practical aspects of government accounting.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Adapt theoretical concepts to the practical aspects of Government Accounting.
- CO2** Compare Commercial Accounting with Government Accounting.
- CO3** Infer the allocation of national resources under different heads of accounts upon analysis of the Government budget.
- CO4** Prepare Government Accounts.

Syllabus

Unit I Introduction to Indian Government Accounting

(25 Marks-15 lectures)

Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India, Classification of government accounting in India, Government financial administration, Accounting procedure for government expenditure, General outlines of the system of government accounts.

- Unit II Accounting for Local Self Government (20 Marks-15 lectures)**
Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats, Limitations of the present accounting system, Financial control in government
- Unit III Accounting and Audit of Works Expenditure (30 Marks-15 lectures)**
General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, New areas of contracting, Management contracts, leasing, service contracts, BOOT, BOO, BLO, Turnkey contracts, Project management – CPM and PERT.
- Unit IV Accounts of Statutory Corporations (25 Marks-15 lectures)**
Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems.

Reference Books

1. Bharadwaj, K. K. . *Public Accounting & Auditing*. Mittal Publication.
2. Mahajan, A. P., & Mahajan, S. K. (2014). *Financial Administration in India*. Delhi: PHI Learning.
3. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy (Vol. II)*. New Delhi: Tata McGraw Hill.
4. Pandey, I. M. *Financial Management*. New Delhi: Vikas Publishing
5. Premchand, A. (1995). *Effective Government Accounting*.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The paper consists of six questions of 20 marks each. The first question will be a compulsory question and will consist of four sub questions from Unit I to IV. Students must answer any three questions from the remaining 5 questions.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
COD111	Major III - Advertising Management (DSE 3)	100	60	4

Course Objectives

To acquaint the students with fundamentals of advertising, media planning and effectiveness of advertising.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Elaborate on the broad concepts in advertising.
- CO2** Evaluate elements of an advertisement.
- CO3** Appraise advertising agencies and various career options in advertising.
- CO4** Explain the concept of advertising effectiveness and advertising research.

Syllabus

Unit I Introduction (25 Marks-15 lectures)

Advertising – Meaning, Benefits and limitations of advertising. Factors influencing the growth of advertising. Types of Advertising- (a) Product/Service/Brand (b) Institutional, (c) Cause marketing. Future of advertising. Advertising Media – Meaning & types, factors influencing choice of media. Types of Internet advertising. Advertising ethics and social responsibility. Advertising and consumer protection. Integrated Marketing Communication – concept.

Unit II	Building the Layout	(25 Marks-15 lectures)
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- Layout – Meaning, elements of an advertisement, Principles of effective layout.
- Illustration- functions and types
- Copywriting – Meaning, types and essential components of copy, Principles for effective copywriting for Posters, Print, Radio , Television & Web/ Internet

Unit III	Advertising Agency	(25 Marks-15 lectures)
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Advertising Agency – Meaning, functions, factors influencing the choice of an advertising agency, types of advertising agencies.

Client Agency Relationship – Meaning and principles. Client Turnover – Meaning & reasons. Advertising Agency compensation – Meaning and types.

Career options available in Advertising field- Advertising agencies, media, production house, research and allied field (printing, graphics and animation, modelling & dubbing)

Unit IV Advertising Effectiveness (25 Marks-15 lectures)

Measuring advertising effectiveness - Meaning & importance.

Research in Advertising- importance and types (copy research & behavioural research).

Limitations of research, Pre-testing and Post-testing methods, DAGMAR-concept, merits & demerits

Reference Books

1. Arens, William. *Contemporary Advertising*. Tata McGraw Hill, N. Delhi
2. Dunn, Watson & Barbon Arnold. *Advertising- Its role in Modern Marketing*. Holt Saunders International Ed, New York.
3. Shankar Amita. *Advertising*. Seth Publishers, Goa.
4. Albert C. & Schick, C. Dennis. *Fundamentals Of Copy And Layout*. NTC Publishing Group, U.S.
5. Bennett, Anthony G. *The Big Book of Marketing*. Tata McGraw-Hill
6. Batra, R., Myers, J. & Aaker, D. *Advertising Management*, 5thed., Prentice Hall India, New Delhi, 2004.

7. Chunawala, S. *Advertising, Sales And Promotion Management*, Himalaya Publishing House.
8. Jethwaney, J. & Jain, S. *Advertising Management*, 2nd Ed. Oxford University Press.
9. Belch, G. & Belch, M. *Advertising and Promotion-An Integrated Marketing Communications Perspective* , 6th ed., Tata McGraw-Hill Publishing Company Limited, New Delhi, India.
10. Kazmi, H., Batra, S. *Advertising and Sales Promotions*, 2nd ed., Excel Books, New Delhi, India, 2004.
11. Sissors, J. & Surmanek, J. *Advertising Media Planning* , Crain books.
12. Sullivan, L. Hey *Whipple Squeeze This – A Guide To Creating Great Ads*,
13. *Cutting Edge Advertising Ed.* by Jim Aitchison

Assessment

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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
COD113	Major IV – Financial Reporting (DSE 4)	100	60	4

Course Objectives

To familiarize the students with concepts and practical aspects of corporate financial reporting.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the framework for the preparation and presentation of financial statements.
- CO2** Extend the relevant Accounting Standards to solve practical problems based on Accounting Standards.
- CO3** Prepare Value Added Statements, identify reportable segments and compute the value of human capital.
- CO4** Explain the convergence of International Financial Reporting Standards in India and the formulation of Indian Accounting Standards.

Syllabus

Unit I Corporate Financial Reporting System (25 Marks-15 lectures)

Concept, Users, Objectives of financial reporting, Qualitative characteristics of financial report. Disclosure – Concept, motives and problems, Regulatory framework of Indian financial reporting system, Components of financial reporting, Mechanisms of setting financial reporting standards, Current corporate reporting practices of Indian companies, Corporate social responsibility reporting, Case study on financial reporting.

- Unit II Accounting Pronouncements (30 Marks-20 lectures)**
- Framework for preparation and presentation of financial statements – Purpose and Scope, Generally Accepted Accounting Principles (GAAP) – Meaning, Significance, Difference between Indian GAAP and US GAAP; Accounting Standards – Meaning, Significance, Accounting Standards in India , AS-1 (Accounting Policies), AS-18 (Related Party Disclosures), Practical Problems in Accounting Standards – AS-9 (Revenue Recognition), AS-10 (Accounting for Fixed Assets), AS-16 (Borrowing Costs), AS-20 (Earnings Per Share), Guidance Notes – Meaning and Significance
- Unit III Developments in Financial Reporting (25 Marks-15 lectures)**
- Value Added Statement - Meaning of VAS, Need and Importance, Concepts, Practical problems in VAS, Limitations of VAS; Segment Reporting - Meaning of segment reporting, Need and importance, Practical problems as per relevant Accounting Standard; Human Resource Reporting – Meaning, Need, Models, Practical problems on Lev and Schwartz model, Interim financial reporting.
- Unit IV International Financial Reporting Standards and IND-AS (20 Marks-10 lectures)**
- IFRS concept and need, IFRS foundation and IASB, IFRS adoption and convergence, IFRS converged IND-AS, Concept of fair value, Difference between IFRS and IND-AS, Practical problems in measurement of fair value, revenue and property, plant and equipment using relevant IFRS/IND-AS.

Reference Books

1. Ghosh, T. P. (2007). *Accounting Standards and Corporate Accounting Practices* (Eighth ed.). New Delhi: Taxmann.
2. Ghosh, T. P. (2011). *Indian Accounting Standards (IND-AS) and IFRSs* (Second ed.). New Delhi: Taxmann.
3. Gupta, S., & Sharma, R. (2013). *Management Accounting: Principles and Practice* (Thirteenth ed.). New Delhi: Kalyani Publishers.
4. Sharma, D. G., & Sarda, P. (2013). *Financial Reporting - CA Final*. New Delhi: Taxmann.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The paper consists of six questions of 20 marks each. The first question will be a compulsory question and will consist of four sub questions from Unit I to IV. Students must answer any three questions from the remaining 5 questions.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
COD115	Major IV – Services Marketing-II (DSE 4)	100	60	4

Course Objectives

To familiarize the students with the diversity in the services sector and the unique challenges faced by the managers in these services.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Evaluate the marketing strategies adopted by the service firms of hospitality, transport industry, courier services, media services and health care services.
- CO2** Explain marketing of financial services like banks and insurance.
- CO3** Discuss new service marketing concepts.

Syllabus

Unit I Tourism and Hospitality Services (25 Marks-15 lectures)

Tourism Services, Tourism product – meaning and components (attraction, accommodation, transport, support and auxiliary services). Demand factors for tourism product. Role of tour operators and travel agents.

Hospitality Services, hospitality product – meaning and components (location, facilities, services, image, price), major decisions in marketing of hotels, classification of hotels.

Airlines Services – meaning and feature of airline product, marketing mix for airlines.

Indian Railways – Brief profile, pricing considerations for Indian railways.

Emerging trends in tourism:

- i) eco-tourism –meaning, concept
- ii) adventure tourism - meaning, concept
- iii) health tourism - meaning, concept

Unit II Banking Services (25 Marks-15 lectures)

Bank marketing – meaning and importance.

Bank Services – types of bank products available in the Indian context – savings account, current account, recurring deposit, fixed deposit. Forms of lending (advances) - over draft, bill discounting, retail loans, bank credit, ATM cum debit cards, Credit cards, benefits of credit cards to all concerned parties.

Mutual funds – meaning, definition, advantages of mutual fund investments, types of mutual funds. Systematic Investment Plan – meaning and importance.

Unit III Insurance Services (25 Marks-15 lectures)

Insurance – meaning, nature; basic principles of insurance – utmost good faith, insurable interest, indemnity, causa proxima, mitigation of loss, contribution, subrogation, period of insurance

Types of insurance –

- i) Life insurance – meaning, procedure and settlement.
- ii) Non-life insurance –a) Marine insurance (meaning and types of marine insurance policies) b) Fire insurance (meaning, and types of fire insurance policies) c) Concept of motor insurance, health/medical insurance, crop insurance, burglary insurance.

Insurance marketing in India – need, landmark developments.

Trends in insurance - cross selling, banc assurance, their meaning, merits and demerits.

Reinsurance – concept and importance

Unit IV Emerging Trends in Services (25 Marks-15 lectures)

Green marketing – meaning, green marketing practices in service sector.

Health care services – concept, providers of health care services.

Media services – concept, buyers BPOs, KPOs and LPOs – meaning, merits and limitations.

Courier services – concept, major players, SWOT analysis of courier industry in India.

Web marketing- concept, benefits.

Reference Books

1. Zeithaml, Valarie & Bitner, Mary Jo. *Services Marketing*. Tata McGraw Hill.
2. Clow, Kenneth E. & Kurtz, David L. *Services Marketing- Operation, Management and Strategy*, (Second ed). Biztantra.
3. Woodruffe, Helen. *Services Marketing*. MacMillan.
4. Srinivasan, R. *Services Marketing – The Indian Context*. Prentice Hall.
5. Rust, Roland; Zahorik, Anthony & Keiningham, Timothy. *Services Marketing*. Eastern Press, Bangalore.
6. Shankar, Ravi. *Services Marketing – The Indian Perspective*. Excel Books.
7. Venugopal, Vasanti. *Services Marketing*. Himalaya Publications.
8. Indian Institute of Banking and Finance. *Banking Products and Services*. Taxmann Publications.
9. Somashekar Ne Thi. *Money Banking, International Trade and Public Finance*.
10. Gupta, Amitabh. *Mutual Funds in India – A Study of Investment Management*. Anmol Publications.
11. Indian Institute of Banking and Finance. *Insurance Products (including pension products)*. Taxmann Publications.
12. Tripathy, Nalini Prava & Pal, Prabin. *Insurance – Theory and Practice*. Prentice Hall.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short

answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI

Subject Code	Subject Name	Marks	Lectures	Credits
COC112	Human Resources Management (CC17)	100	60	4

Course Objectives: -

To enable the students to understand and comprehend the vital issues of HRM in a dynamic environment.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Explain the concepts of human resource management and human resource planning.
- CO2** Evaluate various employee compensation and incentive plans and the concept of employee empowerment and participation.
- CO3** Elaborate the concept of labor welfare and discuss the importance of union–management relations.
- CO4** Discuss human resource trends in a changing environment.

Syllabus:

UNIT I Introduction to Human Resource Management (25 Marks-15 Lectures)

Human Resource Management – Meaning and importance, Human resource planning (HRP) defined, objectives and importance of HRP.

Job Analysis and Design - Process of Job analysis, methods of data collection, concept of job design, factors affecting job design, methods/ techniques of design.

Recruitment, Selection and Placement- Meaning, sources of recruitment and recruitment process, meaning of selection, meaning of placement, Business

UNIT II Employee Compensation, Empowerment and Participation
(25 marks-15 Lectures)

Group incentive plans - Meaning- (i) Profit sharing scheme-features, advantages and disadvantages (ii) Co-partnership – features, advantages and limitations. Payment of Bonus, ESOPs.

Workers Participation in Management: Definition and objectives, forms of workers participation in management.

Labour Welfare: Concept and objectives. Labour welfare agencies – Government, Employers and Trade Unions. Labour Welfare Programmes in Industries –Statutory and Non-Statutory measures.

Labour Turnover and Labour Absenteeism: Meaning of labour turnover and absenteeism. Causes and effects of labour turnover and absenteeism, measures to minimize labour turnover and absenteeism.

HRM in a changing environment – Changing environment and Challenges before HR manager Competencies and learning organizations: Employee branding, the need for innovation, creating an innovative organization, managerial roles, creating the innovation culture. Re - Engineering: The role of HR in Business Process Re-engineering

Reference Books:

1. Lepak, David & Gowan, Mary. *Human Resource Management*. Dorling Kindersley (India).
2. Khanna, S.S. *Human Resource Management (Text and Cases)*. S. Chand, New Delhi.
3. Sadri.J, Sadri.S, Nayak.N, *A Strategic Approach to Human Resource Management*, JAICO Publishing House.
4. Davar, R. S. *Personnel Management and Industrial Relations*. Vikas Publication, Noida.
5. Robbins, Stephen P. *Organisational Behaviour*. Pearsons Education, New Delhi

Assessment

Intra Semester Assessment; The ISA tests carries 20 marks of maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
COD117	Accounting Major V- Advanced Company Accounts (DSE 5)	100	60	4

Course Objectives: -

To develop accounting skills in students to for preparation of financial statements of limited companies and for accounting of transactions in the special circumstances of internal and external reconstruction, redemption debentures and valuation of goodwill and shares.

Course Outcomes: -

Upon completion of this course, students will be able to:

- CO1** Prepare vertical format of Profit and Loss Account and Balance sheet as per Companies Act of 2013.
- CO2** Prepare financial statement of limited companies.
- CO3** Explain internal reconstruction and external reconstruction of business.
- CO4** Evaluate procedures and methods used in valuation of goodwill and shares of the company.

Syllabus:

UNIT I Company Final Accounts (Comprehensive Study)

(20 Marks-16 Lectures)

Preparation of 'Balance Sheet' and 'Statement of Profit and Loss' as per Schedule III of the Indian Companies Act, 2013. (Problems to include 'Notes' required as per Schedule III)

UNIT II Internal Reconstruction (20 Marks, 12 Lectures)

Concept, Treatment of special items, Legal aspects, accounting procedures, Journal entries, Capital Reduction Account and Balance sheet after reconstruction (as per Schedule III).

UNIT III Valuation of Goodwill and Shares (20 Marks, 14 Lectures)

a) Valuation of Goodwill

Circumstances under which goodwill is valued, factors affecting value of goodwill, Methods of valuation of Goodwill (Super profit, Future Maintainable Profit and Capitalization of FMP)

b) Valuation of Shares

Meaning and need for Valuation of shares, Factors affecting valuation of shares, Methods of Valuation of Shares:

- i. Net Assets Method (or Intrinsic Value Method/Liquidation value Method/Breakup Value Method/Asset Backing Method),
- ii. Yield Value/Market Value Method: Earning Yield and Dividend Yield,
- iii. Fair Value Method.

UNIT IV Mergers, Acquisitions & External Reconstruction (40 Marks, 18 Lectures)

Concept, Terms, Introduction to IND-AS 14, Calculation of Purchase consideration; Accounting procedures in the books of Vendor company and Purchasing company, Treatment of liquidation expenses, Journal entries , Ledger accounts and Balance sheet (including pooling of interest method and purchase method but exchange of shares method based on valuation of shares to be excluded)

Reference Books:

1. Agarwal, B., & Gupta, M. *IPCC (Group II) Advanced Accounting Text & Problems - Revised*. Allahbad: Suchita Prakashan.
2. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.
3. Jain, & Narang. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
4. Mahajan, S., & Kulkarni, M. *Corporate Accounting*. Pune: Nirali Publication.

5. Mahajan, S., Jagtap, & Zagade, S. *Corporate Accounting*. Pune: Diamond Publication.
6. Monga, J. R., & Ahuja, G. *Advanced Accounting (Vols. I, II)*. Noida: Mayoor Paperback.
7. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy (Vol. II)*. New Delhi: Tata McGraw Hill.
8. Paul, S. K. *Accountancy (Vols. I, II)*. Calcutta: New Central Book Agency.
9. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
10. Tulsian, P. C., & Tulsian, B. *Accounting for CA – IPCC (Group I& II)*. New Delhi: S. Chand.

Assessment

Intra Semester Assessment; The ISA tests carries 20 marks of maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of six questions carrying 20 marks each. Question 1 is compulsory and will be a practical question only. Students are given a choice to answer any three of the five remaining questions. Two questions each to be asked on Unit III and Unit IV. One question each to be asked on Unit I and Unit II.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
COD119	Major V – Financial Management II (DSE 5)	100	60	4

Course Objectives

To familiarize the students with concepts, role and techniques of financial management in firms and provide an insight into various decisions in management of corporate finance.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the basic concepts of dividend and dividend policy.
- CO2** Estimate the cost of capital of various sources of finance in capital structure decisions.
- CO3** Make good capital budgeting and capital structure decisions with the help of theories and practical problems.

Syllabus

Unit I Dividend Policy (25 Marks-10 lectures)

Meaning of dividend & dividend policy, determinants of dividend policy- dividend pay-out ratio, stable dividends & the other determinants; forms of dividends (cash dividend, scrip dividend, stock dividend, property dividend). Types of dividend- interim dividend and final dividend.

Models in which investment & dividend decisions are related;

1. Walter's Model and Gordon's model
2. M.M. Hypothesis (Modigliani and Miller)

Unit II Cost of Capital & its Measurement (25 Marks-15 lectures)

Meaning of cost of capital, importance of cost of capital, types- historical cost, future cost, explicit cost, implicit cost, specific cost and composite cost; measuring cost of capital: cost of Debt, cost of Preference capital, cost of Equity share capital:- (*4 approaches- D/P ratio, E/P ratio, E/P ratio + growth ratio, realized yield approach*); cost of retained earnings and weighted average cost of capital. Problems on cost of capital and its measurement.

Unit III Capital Budgeting (25 Marks-20 lectures)

Meaning and nature of Capital Budgeting; importance of Capital Budgeting decisions; Capital Budgeting process; kinds of Capital Budgeting decisions (*Accept- reject decisions, mutually exclusive project decisions, capital rationing decisions*); project classification (*mandatory investment, new projects, replacement projects, expansion projects, diversification projects, research and development projects and miscellaneous projects*); investment criteria, methods of appraising capital expenditure proposals:

- A. Non discounting criteria
 - 1. Pay Back Period method
 - 2. Average/ Accounting Rate of Return method
- B. Discounting criteria
 - 1. Net Present Value method
 - 2. Internal Rate of Return method
 - 3. 3. Profitability Index

Problems only on Pay Back Period method, Average/ Accounting Rate of Return method, Net Present Value method.

Unit IV Capital Structure Decisions (25 Marks-15 lectures)

- A. Meaning of capital structure, importance of capital structure and optimum capital structure, risk – return trade off, capital structure theories:- (*Net Income Approach, Net Operating Income Approach, Traditional Approach*) features of a sound / optimum capital mix, factors determining capital structure.
- B. Leverages- meaning, types and problems on:
 - 1. Financial leverage & its features
 - 2. Operating leverage & its features
 - 3. Combined leverage

Reference Books

1. Chandra, Prasanna. *Financial Management, Theory & Practice*. Tata McGraw Hill
2. Pandey I. M. *Financial Management*. Vikas Publishing House
3. Khan & Jain. *Financial Management*. Tata McGraw Hill
4. Kuchal, S.C. *Financial Management*. Chaitanya Publishing House
5. Sharma & Gupta, Shashi. *Financial Management*. Kalyani Publishers
6. Vanhorne, James C. *Fundamentals Of Financial Management*. Prentice Hall Of India
7. Phatak. *Indian Financial System*,
8. Singh, Preeti. *Investment Management*. Himalaya Publishing House
9. Sudarshana, Reddy. *Financial Management- Principles and Practice*. Himalaya Publishing House
10. Tulsian, P.C. *Financial Management*. S. Chand & Co Ltd
11. Shavam, Vyuptakesh. *Fundamentals Of Financial Management*. Pearson

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
COD121	Major VI – Accounting I (DSE 6)	100	60	4

Course Objectives

To develop skills in students for preparation of books of accounts in respect of hire purchase and royalty businesses and organizations operating with branch and departmental structure.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Compile accounts for hire purchase and instalment payment transactions.
- CO2** Explain royalty transactions in the books of the lessor, lessee and sub-lessee.
- CO3** Estimate common departmental expenditures among various departments on an appropriate basis and account for departmental transfers.
- CO4** Evaluate different methods of accounting for branch transactions.

Syllabus

Unit I Hire Purchase and Instalment System Accounting:

(20 Marks-10 lectures)

Introduction, Nature of hire purchase system, Accounting procedure under Hire purchase: Accounting treatment in the books of Hire purchaser (Buyer) and Hire vendor (Seller) – when the asset is recorded at full cash price to be dealt with, Journal entries and Ledger Accounts (including repossession). Repossession to be covered as theory only. Difference between hire purchase and instalment system.

Instalment System: Journal entries and Ledger Accounts only under 'Interest Suspense method' in the books of buyer and seller/ vendor to be covered.

Unit II Royalty Accounts (20 Marks-12 lectures)

Introduction, Minimum rent/ dead rent, Short workings, Excess working, Accounting treatment in the books of Lesser (Landlord) and lessee, sub - lease, Preparation of:

- I. Royalty Payable Account.
- II. Royalty Receivable Account.
- III. Landlord's Account.
- IV. Short working Account.

Practical Problems in books of Lessor and Lessee including problems on Sub-Lease.

Unit III Departmental Accounts (20 Marks-12 lectures)

Departmental Accounts: Introduction, Advantages of Departmental A/c, Accounting procedure, Basis of allocation, preparation of departmental Trading & Profit & Loss Account, General Profit & Loss Account and Balance sheet OF Sole Trading concern & Partnership firm .(including inter departmental transfers at cost & invoice price and calculation of unrealised profits)

Unit IV Branch Accounts (20 Marks-18 lectures)

Introduction, Types of Branches: Dependent branches, foreign branches and independent branches. Branch Account v/s Department Account, Systems of maintaining branch accounts : 1.Debtors Method : cost & invoice price. 2. Stock and Debtor Method 3.Final Account method 4.Wholesale Branch Method.

(Practical problem only on Debtors & Stock & Debtors .)

Reference Books

1. Gupta, R. L., & Radhaswamy, M. *Advanced Accountancy*. New Delhi: Sultan Chand.
2. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy (Vol. II)*. New Delhi: Tata McGraw Hill.

3. Rajasekaran, V., & Lalitha, R. *Financial Accounting*. New Delhi: Pearson Education.
4. Shukla, M., Grewal, T., & Gupta, S. *Advanced Accounts*. New Delhi: S. Chand & Co.
5. Tulsian, P. C. *Accountancy*. New Delhi: S. Chand & Co.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination will consist of six questions of 20 marks each. Question 1 is compulsory and will be a practical question only. Students are given a choice to answer any three of the five remaining questions. Question 6 will comprise of short notes of 4 marks each. Two questions will be asked from Unit 1 and one question each from Unit II, Unit III and Unit IV will be asked.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
COD123	Major VI – Strategic Management (DSE 6)	100	60	4

Course Objectives

To enable students to learn the basics of Strategic Management and various strategies of business firms to have a competitive advantage.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Elaborate how strategy operates at different levels in the organization.
- CO2** Perceive the concepts of vision, mission and environmental analysis.
- CO3** Explain the different strategic models used in business.
- CO4** Discuss the relationship between strategy formulation and strategic implementation and control.

Syllabus

Unit I Introduction (25 Marks-15 lectures)

Strategy: Meaning- Elements.

Strategic management: Meaning, Advantages, Limitations.

Strategic management process: Fred R. David's Model

Stages (i) Formulation (ii) Implementation (iii) Evaluation

Levels of strategy: Corporate, SBU, Functional.

Distinction between Strategic Management & Operational Management

Unit II Strategy Formulation (25 Marks-15 lectures)

Vision: meaning -Vision statement.

Mission: meaning- Elements, Mission Statement – Meaning- Characteristics. Objectives: Meaning- Characteristics.

Environmental Analysis:

- i) Internal Environment: Meaning- Factors
- ii) External Environment: Meaning- Factors

Unit III Models of Strategic Analysis (25 Marks-15 lectures)

- Michael E. Porter's Five force Analysis
- Kenichi Ohmae's four routes to strategic advantage
- SWOC Analysis
- BCG Analysis
- Value Chain Analysis
- GE Nine Cell Matrix

Unit IV Strategic Implementation, Evaluation and Control (25 Marks-15 lectures)

- Strategic Implementation- Meaning, steps and approaches
- Strategic Evaluation – Meaning and steps
- Strategic Control – Meaning and Techniques
- Balanced Scorecard - Meaning, Perspective (with diagram)
- Six Sigma - Concept.

Reference Books

1. Jauch, Lawrence R. & Glueck, William. *Business Policy & Strategic Management*. McGraw-Hill.
2. Porter, Michael. *Competitive Advantage*. MacMillan.
3. Miller, Alex & Irwin: *Strategic Management*. McGraw Hill.
4. Rao, P. Subba. *Strategic Management*. Himalaya Publishing House.
5. Cherunilam, Francis. *Strategic Management*. Himalaya Publishing House.
6. Gupta, V; Gollakota, K & Srinivasan, R. *Business Policy & Strategic Management*. Prentice Hall. New Delhi.
7. Pearce, J. A. & Robinson Jr. R. B. (1995). *Strategic Management – Strategy Formulation & Implementation*. Prentice Hall.
8. Srinivasan R. *Strategic Management*.

9. David, Fred R. *Strategic Management – Concepts & Cases*. Prentice Hall.
10. Carpenter, Mason A.; Wm Gerard Sanders & Prashant Salwan: *Concepts & Cases – Strategic Management- A Dynamic Perspective*. Pearsons Publications.
11. Reddy, G. Sudarsana. *Strategic Management*. Himalaya Publishing House.
12. Kishore, Ravi M. *Strategic Management – Text & Cases*. Taxmann's.
13. Wheelan, Thomas L, Hunger, David & Rangarajan, Krish: *Concepts in Strategic Management & Business Policy*. Pearsons Publications.
14. Certo, Samuel C. & Peter Paul. *Strategic Management– A focus on Process*. Tata McGraw

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
COD125	Major VII – Accounting II (DSE 7)	100	60	4

Course Objectives

To develop accounting skills in students to prepare books of accounts in respect of fire insurance claims, investments, redemption of debentures and liquidation of companies.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the various investment avenues available in the market.
- CO2** Value investments and prepare accounts of books of professionals.
- CO3** Elaborate the procedures used in liquidation of companies and methods adopted while redeeming debentures.

Syllabus

Unit I Accounting for Professionals (20 Marks-12 lectures)

Introduction, meaning of three systems of Accounting: Accrual/Mercantile system, Cash system, Books of accounts maintained by the Professionals – Cash book, Memorandum Book, Stock Register, Receipts & Expenditure Account/Profit & Loss Account and Balance sheet.

Practical problems based on preparation of Receipts & Expenditure Account/Profit and Loss Account and Balance sheet of different professionals.

- Unit II Investment Accounting (20 Marks-12 lectures)**
Meaning and types of investments, Ex-interest/ dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.
- Unit III Redemption of Debentures (40 Marks-18 lectures)**
Concept, Sources of finance, Methods of Redemption of Debentures - Sinking Fund, Insurance Policy, Own Debentures and Convertible Debentures method (excluding ex-interest/cum interest). Journal Entries and Ledger Accounts regarding redemption of debentures.
(Practical problems to cover Sinking Fund, Insurance Policy and Convertible Debentures methods only).
- Unit IV Liquidation of Companies (20 Marks-12 lectures)**
Meaning of Liquidation, Salient Features of Liquidation, Methods of Liquidation, Consequences of Liquidation, Fraudulent Preference, Order of Payment, Statement of Affairs and Deficiency/Surplus Account, Lists attached to the Statement of Affairs, Liquidator's Final Statement of Account.
Practical problems to cover only the preparation of 'Liquidator's Final Statement of Account'.

Reference Books

1. Agarwal, B., & Gupta, M. IPCC (Group II) Advanced Accounting Text & Problems - Revised. Allahbad: Suchita Prakashan.
2. Gupta, R. L., & Radhaswamy, M. Advanced Accountancy. New Delhi: Sultan Chand.
3. Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.
4. Mahajan, S., & Kulkarni, M. Corporate Accounting. Pune: Nirali Publication.
5. Mahajan, S., Jagtap, & Zagade, S. Corporate Accounting. Pune: Diamond Publication.
6. Monga, J. R., & Ahuja, G. Advanced Accounting (Vols. I, II). Noida: Mayoor Paperback.

7. Mukherjee, A., & Hanif, M. (2002). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill.
8. Paul, S. K. Accountancy (Vols. I, II). Calcutta: New Central Book Agency.
9. Shukla, M., Grewal, T., & Gupta, S. Advanced Accounts. New Delhi: S. Chand & Co.
10. Tulsian, P. C., & Tulsian, B. Accounting for CA – IPCC (Group I& II). New Delhi: S. Chand.

Assessment

Intra Semester Assessment; The ISA tests carry 20 marks of the maximum marks allotted for the Course. The ISA is conducted twice in a given Semester, once through a written test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination shall have total of 6 questions carrying 80 marks and shall be of 2 hours duration. Four questions of 20 mark each to be answered. Question No. 1 to be compulsory. Any three questions from the remaining five questions to be answered. All Questions should be practical in nature. Two questions each to be asked on Unit II and Unit III. One question each to be asked on Unit I & Unit IV.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
COD127	Major VII – Supply Chain and Logistics Management (DSE 7)	100	60	4

Course Objectives

To develop a basic understanding of the key concepts and processes of Supply Chain & Logistics Management

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Explain the concept of logistics and its functions and importance.
- CO2** Understand the fundamentals of Supply Chain Management.
- CO3** Devise techniques and customers service strategies in demand management and customer service in various business situations.
- CO4** Elaborate on the role of Information Technology and various stages in supply chain and logistics management.

Syllabus

Unit I Introduction to Logistics Management (25 Marks-15 lectures)

Logistics- nature & concepts. Evolution of the logistics concept.
Functions of logistics management. Importance of Logistics Management.
The Integrated Logistics System. Logistics in India.

Unit II Fundamentals of Supply Chain Management (25 Marks-15 lectures)

Supply chain- nature & concept; Importance of Supply Chain Management.
Value chain. Functions & contributions of Supply chain management.
Managing the supply chain. Outsourcing- reasons. Process tools for Supply

Chain Management- (a) Make or buy decision, (b) Supplier scheduling, (c) Value analysis/engineering, (d) Supplier certification/ evaluation.

Unit III Demand Management & Customer Service (25 Marks-15 lectures)

Demand Management- concept. Demand forecasting- types of forecasts. Forecasting techniques- Qualitative & Quantitative.

Customer- Concept & Nature. Components of customer service. Establishing a customer service strategy- methods-(a) Customer reactions to stock outs, (b) Cost/Revenue trade-off, (c) ABC analysis/Pareto's law, (d) Customer service audit.

Unit IV Components of Supply Chain & Logistics Management

(25 Marks-15 lectures)

- Information Technology systems in Supply chain & Logistics – Types (concepts only) –(i) Bar coding, (ii) Electronic Data Interchange, (iii) XML, (iv) Data Management, (v) Imaging, (vi) Artificial Intelligence, (vii) RF technology, (viii) Computers on board & Satellite tracking, (ix) Intranet/Extranet, (x) E-commerce.
- Order processing – Elements of Order Cycle -Order preparation, Order transmittal, Order entry, Order filling, Order status reporting, Order transportation, Customer delivery & unloading.
- Inventory management process and Materials handling – Handling systems/considerations Mechanized handling system, Semi-automated handling system and Automated handling system.
- Transportation- Functions- Product Movement and Product Storage.
- Warehousing - Primary handling activities- Receiving, In-storage handling, and Shipping.
- Packaging- Types of packaging- Consumer and Industrial.

Reference Books

1. Agarwal, D.K. Textbook of Logistics and Supply Chain Management. Macmillan, India.
2. Bhat, K. Shridhara. Logistics and Supply Chain Management. Himalaya Publishing House.
3. Bowersox, Donald J.; Closs, David M Cooper, Bixby. Supply Chain Logistics Management. McGraw Hill Education.

4. Ballou, Ronald H. Business Logistics/Supply Chain Management (Fifth ed). Pearson Prentice Hall.
5. Lu, Dawei. Fundamentals of Supply Chain Management (bookboon.com)
6. Journal of Business Logistics, Wiley online

Assessment

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Semester End Examination: SEE Examination carries 80 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 16 marks each. Students are given a choice to answer any four of the six options provided for each of the short answer questions. The remaining four questions are essay type questions of 12 marks each. Students are given a choice to answer any one of the two options provided for each question.

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
	Corporate Accounting and Tax Planning (DSE 7B)	100	60	4

Course Objectives

- i) To provide exposure to students on advance topics in corporate accounting related to specific circumstances of consolidations, incorporation and declaration of employee benefits in the form of stock options.
- ii) To familiarize students with the tax planning provisions and mechanisms available for corporate entities under varied circumstances.

Course Outcomes

Upon completion of this course, students will be able to:

- | | |
|------------|---|
| CO1 | Discuss the regulatory environment in which the companies are formed and operate . |
| CO2 | Develop a foundation in accounting and reporting requirements of the Companies Act 2013 and relevant Indian Accounting Standards. |
| CO3 | Explain the treatment of issue of bonus shares and of prior period profits. |
| CO4 | Assess the corporate tax rates applicable and the various methods of tax planning adopted by corporates. |

Syllabus

Unit I Holding Companies

(40 Marks-20 lectures)

Concept of holding company, wholly owned and partly owned subsidiaries, provisions of the Companies Act, 2013 with reference to holding companies, Consolidated Financial Statements, Concept of Minority

Interest (non-controlling interest) and cost of control. Practical problems on the preparation of consolidated balance sheet as per AS 21 (including inter-company transactions.) Introduction to IND AS 110 on Consolidated Financial Statements, Difference between AS 21 and IND AS 110.

Unit II Profit (Loss) Prior to Incorporation (20 Marks-15 lectures)

Meaning, Cut-off date for profit (loss) prior to incorporation, basis of apportionment of profits between pre and post incorporation, practical problems on determination of profit (loss) prior to incorporation and preparation of columnar statement of profit and loss.

Unit III Accounting for Employees Stock Option Plan (20 Marks-10 lectures)

Meaning of ESOP, Terminology of ESOP Transaction, provisions of ICAI Guidance Notes on Employee Share-Based Payments, accounting procedure- Equity Settled Payment Plans, Cash Settled Payment Plans, Share Based Payment Plans with cash alternatives, Journal Entries

Unit IV Corporate Tax Planning (20 Marks-10 lectures)

Meaning and objectives, tax planning with reference to setting up of new business, tax planning in financing and investment decisions, tax planning with reference to managerial decision- purchase of assets out of owned or borrowed funds, own or lease, make or buy, shutdown or continue, replace or repair.

Reference Books

1. Maheshwari, S.N., Maheshwari S.K. and Maheshwari S.K. (2018), *Advanced Accountancy (Volume II)*, Vikas Publishing House, Noida.
2. Arulanandam M.A. and Raman K.S (2006), *Advance Accountancy (Vol. II) Corporate Accounting*, Himalaya Publishing House, Mumbai.
3. Mehrotra H.C. and Goyal S.P. (2019), *Corporate Tax Planning and Management*, Sahitya Bhawan Publication, Agra.
4. Singhanian V.K. and Singhanian, M (2017), *Corporate Tax Planning and Business Tax Procedure with Case Studies*, 21st Edn, Taxmann.
5. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy (Vol. II)*. New Delhi: Tata McGraw Hill.

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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
	Brand Management (DSE 7B)	100	60	4

Course Objectives

To understand the methods of managing brands and strategies for brand management.

Course Outcomes

Upon completion of this course, students will be able to:

- CO1** Discuss the various types of brands.
- CO2** Explain brand management strategies.
- CO3** Elaborate on the methods of managing brands.
- CO4** Explain the tools and research techniques used in brand valuation.

Syllabus

Unit I Introduction (25 Marks-15 lectures)

Meaning and definitions of Brand- Branding- Concepts- Brand Evolution- Factors shaping a brand over its life cycle- Features of good brand name- functions of brand- Significance of brands- Different Types of Brands-Co-Branding- Store Brands- Branding Challenges and Opportunities, Brand Choice decisions and models, launching a new brand, building brand in Indian Market.

Unit II Brand Strategies (25 Marks-13 lectures)

Strategic Brand Management Process- Identifying and establishing brand positioning and values- Brand Building, brand positioning and values brand

repositioning- designing and implementing brand strategies, brand extension, brand transfer, brand hierarchy- Branding for global markets- Competing with foreign brands, digital branding, global branding, corporate branding, service branding, B2B Branding.

Unit III Brand Communications, Brand Extension and Brand Equity

(30 Marks-16 lectures)

- **Brand Communication-** Brand Image Building- Brand Loyalty Programmes, Brand Promotion Methods- Role of Brand Ambassadors, celebrities- online brand promotions.
- **Brand Extension-** Naming new brand and extension, advantages of extension, disadvantages of extension, brand adoption practices- different types of brand extension-factors influencing decisions for extension- re-branding and re-launching.
- **Brand Equity-** Customer based brand equity, concept of brand equity, sources of brand equity, benefits of brand equity, choosing brand elements to build brand equity, brand element choice criteria, brand element option, brand element tactics.

Unit IV Brand Valuation and Performance (20 Marks-16 lectures)

Measuring sources of brand equity, qualitative research techniques, quantitative research techniques, measuring outcomes of brand equity, comparative methods, holistic methods, brand equity measurement systems, brand audit, establishing brand equity management system, measuring brand performance- brand equity management- global branding strategies- Role of Brand Managers- Managing brand crisis, ethics and brands, managing brand overtime.

Reference Books

1. Kevin Lane Keller, *Strategic Brand Management: Building, Measuring and Managing*, Prentice Hall, 4th Edition (2012)
2. Moorthi YLR, *Brand Management*-1st Edition- Vikas Publishing House
3. Ian Batey, *Asian Branding- A Great way to fly*, PHI, Singapore
4. Paul Temporal, *Branding in Asia*, John Wiley
5. Ramesh Kumar, *Managing Indian Brands*, Vikas Publication, India

6. Jagdeep Kapoor, *Brandex*, Biztantra, India
7. Mahim Sagar, Deepali Singh D.P. Agarwal, Achintya Gupta- *Brand Management*, ANE Books Pvt. Ltd.
8. Gulnar Sharma and Karan Singh Khundia, *Brand Management*, Himalaya Publishing House
9. Aaker David A: *Building Strong Brands*, Free Press New York
10. Joel Kapfferrer: *Strategic Brand Management*, Kogen Page.

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