



CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

Programme Outcomes for Bachelor of Commerce Programme

After completing the Bachelor of Commerce Programme, students will:

PO1	Knowledge: Acquire in-depth knowledge in commerce discipline including new knowledge relating to market and industry and integrating the same to enhance knowledge.
PO2	Critical Thinking: Develop the ability to critically evaluate and analyse information for decision-making and problem-solving.
PO3	Communication Skills: Develop the ability to communicate information in the form of oral/written reports.
PO4	Teamwork: Inculcate the ability to work in diverse teams in a cohesive manner.
PO5	Holistic Education: Create a spirit of social and ethical responsibility towards business and society.
PO6	Life-Long Learning: Generate interest in exploring an individual's core competencies and using the same for employment and entrepreneurship.



Programme Specific Outcomes for B.Com.(Accountancy)

After completing the Bachelor of Commerce (Accountancy) Programme, students will:

PSO1	Knowledge: Develop an understanding of the principles and practices of financial accounting for corporate, non-corporate, and governmental organizations, cost accounting, business finance, direct and indirect tax, auditing, financial reporting, business finance, investment, and tax planning.
PSO2	Critical Thinking: Demonstrate problem-solving skills by critically evaluating and analysing information by applying the accountancy concepts learned to numerical illustrations, practical assignments, and case studies.
PSO3	Teamwork, Holistic Education, and Communication Skills: Prepare a project report based on accountancy and finance with the help of primary and secondary data giving recommendations based on the data analysed.
PSO4	Life-Long Learning: Demonstrate accountancy-related transferable skills relevant to higher education, entrepreneurship, and employment.



Programme Specific Outcomes for B.Com.(Business Management)

After completing the Bachelor of Commerce (Business Management) Programme, students will:

PSO1	Knowledge: Demonstrate an understanding of business management and its application to the various branches of marketing and management.
PSO2	Critical Thinking: Demonstrate problem-solving skills by critically evaluating and analysing information by applying the business management concepts learned to numerical illustrations, practical assignments, and case studies.
PSO3	Teamwork, Holistic Education, and Communication Skills: Prepare a project report related to business management with the help of primary and secondary data giving recommendations based on the data analysed.
PSO4	Life-Long Learning: Demonstrate business management-related transferable skills relevant to higher education, entrepreneurship, and employment.

Carmel College of Arts Science and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce									
Course Code:		UCOC101		Course Name:			General Management (CC1)				
Semester:		I		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the primary functions of management and the roles of managers.	3	3	3	3	3	3	3	3	3	3
CO2	Elaborate the process and types decision-making.	3	2	3	2	3	3	3	2	2	3
CO3	Discuss the reasons, influencing factors and measures to overcome change.	3	2	3	3	3	3	3	2	3	3
CO4	Explain the emerging trends in management.	3	2	3	3	3	3	3	2	3	3
Weighted Average		3	2.25	3	2.75	3	3	3	2.25	2.75	3
Overall Mapping of Course										2.8	



CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC101	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.



Carmel College of Arts Science and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOC102		Course Name:		Financial Accounting (CC2)					
Semester:		I		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Convert single entry records into double entry, determine the profit and ascertain the financial position.	3	3	3	1	3	3	3	3	3	3
CO2	Calculate the depreciable value of the asset.	3	3	3	1	3	3	3	3	3	3
CO3	Record financial transactions in case of issue of shares and buy-back of shares.	3	3	3	1	3	3	3	3	3	3
CO4	Record financial transactions in case of redemption of preference shares.	3	3	3	1	3	3	3	3	3	3
Weighted Average		3	3	3	1	3	3	3	3	3	3
Overall Mapping of Course										2.8	



CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC102	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** Convert single entry records into double entry, determine the profit and ascertain the financial position.
- CO2** Calculate the depreciable value of the asset.
- CO3** Record financial transactions in case of issue of shares and buy-back of shares.
- CO4** Record financial transactions in case of 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

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 students are given a choice to answer any three of the five remaining questions. There will be one question each from Unit I, Unit II, Unit III Unit IV and one additional question from Unit II and Unit III each.



Carmel College of Arts Science and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOG104	Course Name:		Principles of Insurance (GE1)						
Semester:		I	Year:		2021-2022						
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Evaluate the types of risks and methods to handle risks.	3	1	1	1	3	3	3	1	1	3
CO2	Elaborate on insurance and principles of insurance.	3	1	1	3	3	3	3	1	3	3
CO3	Determine the types of Life Insurance policies and the procedure of issuing Life Insurance policies.	3	1	1	1	3	3	3	1	1	3
CO4	Describe the types of General Insurance businesses in India.	3	1	3	3	3	3	3	1	3	3
Weighted Average		3	1	1.5	2	3	3	3	1	2	3
Overall Mapping of Course										2.25	



CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG104	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** Evaluate the types of risks and methods to handle risks.
- CO2** Elaborate on insurance and principles of insurance.
- CO3** Determine the types of Life Insurance policies and the procedure of issuing Life Insurance policies.
- CO4** Describe the types of General Insurance businesses in India.

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

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOG106		Course Name:		Management of Mirco, Small and Medium Enterprises (GE1)					
Semester:		I		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Elaborate on the step-by-step process of setting up a MSME.	3	1	2	1	1	3	3	1	1	1
CO2	Explain the functional areas of management.	3	1	1	1	1	2	3	1	1	1
CO3	Explain the institutional support provided by financial institutions to entrepreneurs.	3	1	1	1	1	3	3	1	1	3
CO4	Discuss the social responsibilities of an entrepreneur.	3	3	2	1	2	3	3	1	1	3
Weighted Average		3	1.5	1.5	1	1.25	2.75	3	1	1	2
Overall Mapping of Course										1.8	



CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER I

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG106	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.

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.

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOG107		Course Name:		Principles and Practices of Accounting (GE1)					
Semester:		I		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Understand the theoretical foundations of accounting and accounting ethics.	3	3	3	1	3	3	3	3	3	3
CO2	Describe the qualitative characteristics and elements of financial statements	3	3	3	1	3	3	3	3	3	3
CO3	Solve practical problems based on the application of Accounting Standards.	3	3	3	1	3	3	3	3	3	3
CO4	Solve practical problems based on contemporary issues in accounting	3	3	3	1	3	3	3	3	3	3
Weighted Average		3	3	3	1	3	3	3	3	3	3
Overall Mapping of Course										2.8	

- 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

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 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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOC103		Course Name:			Introduction to Marketing (CC 5)				
Semester:				Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the concepts of marketing.	3	3	3	3	3	3	3	3	3	3
CO2	Apply the theoretical marketing concepts to practical situations	3	3	3	3	3	3	3	3	3	3
CO3	Conduct a marketing survey.	3	3	3	3	3	3	3	3	3	3
CO4	Evaluate new techniques of marketing products and services.	3	2	2	2	2	2	2	2	2	2
Weighted Average		3	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Overall Mapping of Course										2.78	

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC103	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*

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.

Carmel College of Arts Science and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce									
Course Code:		UCOC104		Course Name:		Financial Statement Analysis & Interpretation (CC 6)					
Semester:		II		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Prepare financial statements of a company as per Schedule III of the Companies Act, 2013.	3	3	3	1	3	3	3	3	3	3
CO2	Interpret results of a company through the preparation of common size financial statements, comparative financial statements and trend analysis.	3	3	3	1	3	3	3	3	3	3
CO3	Assess the financial position of a company using financial ratios.	3	3	3	1	3	3	3	3	3	3
CO4	Prepare cash flow statements.	3	3	3	1	3	3	3	3	3	3
Weighted Average		3	3	3	1	3	3	3	3	3	3
Overall Mapping of Course										2.8	

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NOVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC104	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) Bhirud, S., & Naphade, B. *Management Accounting*. Pune: Diamond Publications.
- 8) Gupta, S., & Sharma, R. *Financial Management*. New Delhi: Kalyani Publishers.

Assessment

Intra Semester Assessment: The ISA tests carries 20 marks of maximum marks allotted for the Course. The ISA is conducted twice in one 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 students are given a choice to answer any three of the five remaining questions. There will be one question each from Unit I, Unit II, Unit III Unit IV and one additional question from Unit II and Unit III each.

Carmel College of Arts Science and Commerce for Women, Nuvem Goa



Programme:	Bachelor of Commerce		
Course Code:	UCOG113	Course Name:	Practice of Insurance (GE 2)
Semester:	II	Year:	2021-2022

PO-PSO-CO Mapping

PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain claim procedures under life and general insurance.	3	1	1	1	2	3	3	1	1	3
CO2	Comprehend being an insurance agent as a viable career option.	3	2	1	1	2	3	3	2	1	3
CO3	Discuss marketing strategies of insurance companies.	3	2	1	1	2	2	3	2	1	2
CO4	Explain emerging concepts in the insurance industry.	3	2	1	1	2	3	3	2	1	3
Weighted Average		3	1.75	1	1	2	2.75	3	1.75	1	2.75

Overall Mapping of Course 2

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG113	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

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 and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce									
Course Code:		UCOG116	Course Name:		Tourism and Hospitality Management (GE 2)						
Semester:		II	Year:		2021-2022						
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain basic terminologies associated with tourism and hospitality.	3	2	2	1	3	3	3	2	2	3
CO2	Evaluate the impact of tourism on society by understanding the types of tourism and the constituents of the tourism industry.	3	3	2	1	3	3	3	3	2	3
CO3	Appraise the factors affecting the tourism and hospitality sector.	3	3	3	1	3	3	3	3	2	3
Weighted Average		3	2.67	2.33	1.00	3.00	3.00	3.00	2.67	2.00	3.00
Overall Mapping of Course											2.57

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG116	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.

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOG117		Course Name:		Specialized Accounting (GE 2)					
Semester:		II		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Compute the amount of Claim for Loss of Stock and Loss of Profit.	3	3	3	1	3	3	3	3	3	3
CO2	Prepare Voyage Account for complete and incomplete voyages.	3	3	3	1	3	3	3	3	3	3
CO3	Prepare Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of non-profit organizations.	3	3	3	1	3	3	3	3	3	3
CO4	Prepare Lease Account in the books of the Lessor and Lessee.	3	3	3	1	3	3	3	3	3	3
Weighted Average		3	3	3	1	3	3	3	3	3	3
Overall Mapping of Course										2.8	

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER II

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG117	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** Compute the amount of Claim for Loss of Stock and Loss of Profit.
- CO2** Prepare Voyage Account for complete and incomplete voyages.
- CO3** Prepare Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of select non-profit organizations.
- CO4** Prepare Lease Account in the books of the Lessor and Lessee.

Syllabus

- Unit I Insurance Claims (25 Marks-15 lectures)**
Introduction, Types of claims, 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

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 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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOC105		Course Name:			Business Finance (CC 9)				
Semester:		III		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain concept of business finance and significance of financial planning.	3	3	2	1	3	3	3	3	2	3
CO2	Estimate the financial requirements of a business, sources of finance and various factors influencing financial decisions.	3	3	2	1	3	3	3	3	2	3
CO3	Formulate the best proportion of capital from different sources that ensures maximization of return on investments.	3	3	2	1	3	3	3	3	2	3
Weighted Average		3	3	2	1	3	3	3	3	2	3

Overall Mapping of Course 2.6

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC105	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

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOC107		Course Name:		Entrepreneurship Development (CC 11)					
Semester:		III		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Perceive distinct entrepreneurial traits.	3	2	2	3	3	3	3	2	3	3
CO2	Create SWOT analysis for new business ideas.	3	3	3	3	3	3	3	3	3	3
CO3	Explain the systematic process to select and screen a business idea.	3	3	3	3	3	3	3	3	3	3
CO4	Conduct a basic initial feasibility study of the project idea for investment.	3	3	3	3	3	3	3	3	3	3
Weighted Average		3	2.75	2.75	3	3	3	3	2.75	3	3

Overall Mapping of Course 2.93

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC107	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

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 and Commerce for Women, Nuvem Goa

Programme:	Bachelor of Commerce		
Course Code:	UCOC106	Course Name:	Fundamentals of Cost Accounting (CC 10)
Semester:	III	Year:	2021-2022

PO-PSO-CO Mapping

PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the basic concepts of cost accounting.	3	3	3	3	3	3	3	3	3	3
CO2	Apply cost information in preparation of the cost sheet and decide the optimum price for the product.	3	3	3	3	3	3	3	3	3	3
CO3	Prepare Contract Statements for the effective utilization of resources.	3	3	3	3	3	3	3	3	3	3
CO4	Estimate the process loss or gain using the method of process costing.	3	3	3	3	3	3	3	3	3	3
Weighted Average		3	3	3	3	3	3	3	3	3	3

Overall Mapping of Course **3**

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC106	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** Apply cost information in preparation of the cost sheet and decide the optimum price for the product.
- CO3** Prepare Contract Statements for the effective utilization of resources.
- 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

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 students are given a choice to answer any three of the five remaining questions.



Carmel College of Arts Science and Commerce for Women, Nuvem Goa

Programme:	Bachelor of Commerce		
Course Code:	UCLS101	Course Name:	Business Law (SEC 1)
Semester:	III	Year:	2021-2022

PO-PSO-CO Mapping

PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the provisions of the Indian Contract Act in the preparation of general and specific contracts.	3	3	3	1	3	3	3	3	3	3
CO2	Elaborate the provisions of the Sale of Goods Act.	3	3	3	1	3	3	3	3	3	3
CO3	Explain the process of arbitration and conciliation under the Act.	3	3	3	1	3	3	3	3	3	3
CO4	Explain the features and types of negotiable instruments.	3	3	3	1	3	3	3	3	3	3
Weighted Average		3	3	3	1	3	3	3	3	3	3

Overall Mapping of Course 2.8

Unit IV Negotiable Instruments Act,1881 (25 Marks-12 lectures)

- 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 at the end of the semester. 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. Wadhvani *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. The ISA is conducted twice in a given Semester, once through an objective test, and the other by using alternate modes of evaluation including assignment/ presentation/others.

Semester End Examination: SEE Examination carries 60 marks of the maximum marks allotted for the course. The written examination consists of two short answer questions carrying 12 marks each. Students are given a choice to answer any three of the five options provided for each of the short answer questions. The remaining three 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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOG121		Course Name:			Business Environment (GE 3)				
Semester:		III		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the elements of the business environment.	3	3	1	1	3	3	3	3	1	3
CO2	Evaluate the impact of socio-cultural and demographic characteristics on business.	3	3	1	1	3	3	3	3	1	3
CO3	Appraise the effect of the natural and technological environment on the business.	3	3	1	1	3	3	3	3	1	3
CO4	Infer the role of government and politics in business.	3	3	1	1	3	3	3	3	1	3
Weighted Average		3	3	1	1	3	3	3	3	1	3

Overall Mapping of Course 2.4

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG121	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

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOG124		Course Name:			Retail Management (GE 3)				
Semester:		III		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the basic concepts of retailing and the retail environment.	3	2	3	1	2	3	3	2	2	3
CO2	Evaluate various retail store formats.	3	2	3	1	2	3	3	2	2	3
CO3	Elaborate the concept of retail store location types location types and the steps to choose a location.	3	2	3	1	2	3	3	2	2	3
CO4	Explain store design, components of store design, store layout and retail theft.	2	2	3	1	2	3	3	2	2	3
Weighted Average		2.75	2	3	1	2	3	3	2	2	3

Overall Mapping of Course 2.38

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG124	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 and the retail environment.
- CO2** Evaluate various retail store formats.
- CO3** Elaborate the key objectives of selecting retail store location, location types and the steps to choose a location.
- CO4** Explain store design, components of store design, store layout and retail theft.

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.

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOG132		Course Name:			Consumer Behaviour (GE 4)				
Semester:		III		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Demonstrate how knowledge of consumer behavior can be applied to marketing.	3	3	2	3	3	3	3	3	3	3
CO2	Identify and explain factors which influence consumer behavior.	3	2	2	3	2	3	3	2	3	3
CO3	Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.	3	3	2	3	3	3	3	3	3	3
CO4	Design a questionnaire and conduct a survey on consumer buying behavior.	3	3	2	3	2	3	3	3	3	3
CO5	Evaluate the post purchase behaviour of consumers.	3	3	2	3	3	3	3	3	3	3
Weighted Average		3	2.75	2	3	2.75	3	3	2.75	3	3
Overall Mapping of Course										2.83	

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG132	Consumer Behaviour (GE4)	100	60	4

Course Objectives

To understand consumer behaviour in an informed and systematic way, analyse personal, socio-cultural, and environmental dimensions that influence consumer decisions making, enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behaviour and give the students a perspective to understand the application of market research in framing effective marketing strategies.

Course Outcomes

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

- CO1** Demonstrate how knowledge of consumer behavior can be applied to marketing.
- CO2** Identify and explain factors which influence consumer behavior.
- CO3** Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- CO4** Design a questionnaire and conduct a survey on consumer buying behavior.
- CO5** Evaluate the post purchase behaviour of consumers.

Syllabus

- Unit I Introduction to Consumer Behaviour (20 Marks 12 lectures)**
Meaning & Definition of consumer behaviour – Nature – Importance & Scope - Difference between consumer & Customer. Nature &

characteristics of Indian Consumers, Consumer Movement in India, Rights & Responsibilities of consumers in India, Benefits of consumerism.

Unit II Determinants of Consumer Behaviour (30 Marks 18 lectures)

(a) Consumer as an individual – Needs – Definition, wants, Maslow's Hierarchy of Needs. Motivation – Definition and Process, Motivation & Consumer Behaviour. Personality – Nature, brand personality. Perception – Marketer's concern, perceptual risks. Learning – Definition, elements of learning. Attitude – Definition, tri-component model, changing attitudes, how marketers influence attitudes. Communication & Persuasion – definition, marketers concern, internal & external communication flow, persuasive communication;

(b) Environmental Influence on Consumer Behaviour – Reference groups, Family (Importance of family influences in Consumer behaviour, meaning of family & its importance in marketing decision, family life cycle, role). Social class concept, characteristics, and influence. Concept & importance of cultures, subcultures, marketer's concern. Cross cultural consumer behaviour.

Unit III Consumer's Buying & Organisational Buying Behaviour

(25 Marks 15 lectures)

(a) Consumer Buying behaviour - Concepts - importance - need and elements involved in buying process - Factors influencing buying process - Economic and legal factor - Social factors - Psychological factors - Behavioural factors.

(b) Organisational Buying behaviour - Concept & Process. Organisational Buying Behaviour v/s Consumer Buying Behaviour

(c) Roles in the buying process.

Unit IV Post purchase behaviour and market regulation

(25 Marks 20 Lectures)

Defining post purchase behaviour -consumer's post purchase dissonance - satisfaction - dissatisfaction - consumer complaint behaviour - loyalty marketing - Consumer market regulation - Consumer Protection Act 1986 - rights of consumers - Consumer Protection Council - State Protection Council - Consumer Dispute Redressal Agencies.

Reference Books

- 1) Leon Schiffman, Lesslie Kanuk, Consumer Behaviour , 10/e, Pearson, 2010.
- 2) Dell. Hawkins, and others, Consumer Behaviour - Building Marketing Strategy , 11/e TMH.
- 3) Jay D. Lindquist, Joseph Sirgy, Consumer Behaviour, 1/e, Cengage Learning.
- 4) David L. Loudon, Della Bitta, Consumer Behaviour, 4/e, McGraw Hill.
- 5) Raju M. S & Dominique Xardel, Consumer Behaviour , Vikas Publishing House.

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.

Suggested Assignments

1. Students can go to malls and unorganized retail outlets and observe the behavior of consumers of different demographic segments while buying different category of goods. Come back to class and present the findings / observations followed with a group discussion.
2. Students can prepare a questionnaire and do a survey on consumer buying behavior and present the findings in the class.
3. Find three advertisements that appeal to the need for power, affiliation and achievement and discuss their effectiveness. Rewrite these for persons in different levels of Maslow's Hierarchy?

4. Students can conduct a survey on their friends to find out which factors play an important role in their purchase of mobiles, shoes, bags etc. and present findings in the class.



Carmel College of Arts Science and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOC108		Course Name:			Fundamentals of Investment (CC12)				
Semester:		IV		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the various investment alternatives available to an investor and the risk and returns associated with it.	3	3	3	3	3	3	3	3	3	3
CO2	Elaborate the features, returns and risk of bonds and other equitable investments.	3	3	2	3	3	3	3	3	3	3
CO3	Discuss the role and importance of portfolio management.	3	3	3	3	3	3	3	3	3	3
CO4	Explain the role of SEBI and discuss the investor grievances and their redressal system	3	3	2	3	3	3	3	3	3	3
Weighted Average		3	3	2.5	3	3	3	3	3	3	3
Overall Mapping of Course											2.95

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC108	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.

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOC110		Course Name:		Accounting for Service Organizations (CC 14)					
Semester:		IV		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Prepare financial statements of banking companies in Form A and Form B of the Banking Regulation Act.	3	3	3	3	3	3	3	3	3	3
CO2	Prepare financial statements of general insurance companies as per the IRDA Regulations, 2002.	3	3	3	3	3	3	3	3	3	3
CO3	Estimate liability of underwriters.	3	3	3	3	3	3	3	3	3	3
CO4	Prepare financial statements for hotels in case of a sole proprietor, partnership firm and company.	3	3	3	3	3	3	3	3	3	3
Weighted Average		3	3	3	3	3	3	3	3	3	3
								Overall Mapping of Course			3

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC110	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.

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOC109		Course Name:		Income Tax (Direct Tax) CC13					
Semester:		IV		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Acquire complete knowledge of basic concepts of income tax and determine the residential status of an assessee.	3	3	3	1	3	3	3	3	2	3
CO2	Compute income under 'Income from Salaries' and Income from Business or Profession'.	3	3	3	1	3	3	3	3	2	3
CO3	Understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961.	3	3	3	1	3	3	3	3	2	3
CO4	Compute the net total income and the total tax liability under old and new tax regime of an individual assessee.	3	3	3	1	3	3	3	3	2	3
Weighted Average		3	3	3	1	3	3	3	3	2	3

Overall Mapping of Course 2.7

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC109	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** Acquire complete knowledge of basic concepts of income tax and determine the residential status of an assessee.
- CO2** Compute income under 'Income from Salaries' and Income from Business or Profession'.
- CO3** Understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961.
- CO4** Compute the net total income and the total tax liability under old and new tax regime 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/s5A.
- 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

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 role of managerial personnel and committees in 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.

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. Wadhvani *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 and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce									
Course Code:		UCLS102		Course Name:		Companies Act and IPR Laws (SEC 2)					
Semester:		IV		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the regulatory framework under which an Indian company operates.	3	3	3	1	3	3	3	3	2	3
CO2	Explain the role of managerial personnel and committees in a company.	3	3	3	1	3	3	3	3	2	3
CO3	Elaborate on the regulations regarding preparation and maintenance of books of accounts by a company.	3	3	3	1	3	3	3	3	2	3
CO4	Discuss the concept of Intellectual Property Rights.	3	3	3	1	3	3	3	3	2	3
Weighted Average		3	3	3	1	3	3	3	3	2	3

Overall Mapping of Course 2.7



Carmel College of Arts Science and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOG138	Course Name:		E-Commerce and E-Accounting (GE 5)						
Semester:		IV	Year:		2021-2022						
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the concept of E-Commerce, M-Commerce and its applications.	3	3	3	3	3	3	3	3	3	3
CO2	Determine the impact and importance of E-marketing, E-CRM and E-SCM in E-commerce business.	3	3	3	3	3	3	3	3	3	3
CO3	Demonstrate and understanding of doing e-business using electronic payment systems.	3	3	3	3	3	3	3	3	3	3
CO4	Demonstrate the use of Tally software to maintain accounts by preparing the journal, ledger and different accounting books.	3	3	3	3	3	3	3	3	3	3
CO5	Demonstrate the use of Tally software for preparation of Trial Balance, Profit and Loss A/c and Balance Sheet.	3	3	3	3	3	3	3	3	3	3
Weighted Average		3	3	3	3	3	3	3	3	3	3

Overall Mapping of Course 3

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG138	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-

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. Chakrobarati, 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 and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce									
Course Code:		UCOG139		Course Name:		Event Management (GE 5)					
Semester:		IV		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the different types of events in the event management industry.	3	2	1	1	3	3	3	2	1	3
CO2	Evaluate the emerging tools and techniques of event planning.	3	3	1	1	3	3	3	3	2	3
CO3	Elaborate on the requirements of event production.	3	3	3	3	3	3	3	3	3	3
CO4	Explain marketing strategies used in the event management industry.	3	3	2	1	3	3	3	3	2	3
Weighted Average		3	2.75	1.75	1.5	3	3	3	2.75	2	3
Overall Mapping of Course										2.58	

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG139	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)**
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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code		UCOG147		Course Name:			Salesmanship and Sales Management (GE 6)				
Semester:		IV		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the concept and process of salesmanship.	3	1	3	2	3	3	3	1	2	3
CO2	Explain the management of a sales organization in terms of sales research, forecasting methods, planning and control.	3	3	3	2	3	3	3	3	2	3
CO3	Elaborate on the requirements for sales force management.	3	2	3	2	3	3	3	2	2	3
Weighted Average		3	2	3	2	3	3	3	2	2	3

Overall Mapping of Course 2.6

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER IV

Subject Code	Subject Name	Marks	Lectures	Credits
UCOG147	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** Explain the concept and process of salesmanship.
- CO2** Explain the management of a sales organization in terms of sales research, forecasting methods, planning and control.
- 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.Nararyan. *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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOC111		Course Name:		Industrial Management (CC 15)					
Semester:		V		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the importance of scientific management, plant layout and factory location.	2	2	3	3	3	3	2	2	3	3
CO2	Explain the concept of work environment and its impact on industrial productivity.	3	2	3	3	3	3	3	2	3	3
CO3	Elaborate on the concepts of TQM, Benchmarking and various analytical methods for decision making.	2	2	3	3	3	3	3	2	3	3
CO4	Explain the concepts of industrial accidents, occupational health and industrial safety.	3	2	3	3	3	3	3	2	3	3
Weighted Average		2.5	2	3	3	3	3	2.75	2	3	3
Overall Mapping of Course										2.73	

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC111	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 scientific management, 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 concepts of industrial accidents, occupational health and industrial safety.

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 layouts, 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 and Commerce for Women, Nuvem Goa



Programme:	Bachelor of Commerce		
Course Code:	UCOD101	Course Name:	Accounting Major I-Income Tax & Goods and Services Tax (DSE
Semester:	V	Year:	2021-2022

PO-PSO-CO Mapping

PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Compute income from House property, Capital gains and Income from Other Sources.	3	3	3	1	3	3	3	3	3	3
CO2	Understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961.	3	3	3	1	3	3	3	3	3	3
CO3	Compute the net total income and the total tax liability under old and new tax regime of an individual assessee.	3	3	3	1	3	3	3	3	3	3
CO4	Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.	3	3	3	1	3	3	3	3	3	3
Weighted Average		3	3	3	1	3	3	3	3	3	3

Overall Mapping of Course 2.8

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD101	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** Compute income from House property, Capital gains and Income from Other Sources.
- CO2** Understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961.
- CO3** Compute the net total income and the total tax liability under old and new tax regime of an individual assessee.
- CO4** Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.

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 assessee 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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOD103		Course Name:		Business Management Major I-International Marketing Management (DSE 1)					
Semester:		V		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Evaluate the strategies to enter the international market.	3	3	2	1	2	2	3	3	1	2
CO2	Elaborate on the concepts of global branding, packaging and labelling.	3	2	2	1	2	2	3	2	2	2
CO3	Explain the different intermediaries in international marketing.	3	1	1	1	2	2	3	1	1	2
CO4	Estimate the challenges in international marketing.	3	2	1	1	2	2	3	2	1	2
Weighted Average		3	2	1.5	1	2	2	3	2	1.25	2

Overall Mapping of Course 1.98

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
UCOD103	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

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 and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce									
Course Code:		UCOD105		Course Name:		Accounting Major II-Auditing (DSE 2)					
Semester:		V		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Elaborate the concept of auditing and its need and importance to society.	3	3	3	3	3	3	3	3	3	3
CO2	Explain the recent changes in Auditing Standards and its applicability in conducting an audit.	3	3	3	3	3	3	3	3	3	3
CO3	Gain hands-on training of vouching, audit verification and computation of income through internship,	3	3	3	3	3	3	3	3	3	3
Weighted Average		3	3	3	3	3	3	3	3	3	3
Overall Mapping of Course											3

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD105	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	

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

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOD107		Course Name:			Business Management Major II- Retail Management Strategies				
Semester:		V		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Develop interest in retailing course by focusing on retail marketing mix, customers, strategies and their implementation to make strategic decisions in retailing.	3	2	2	2	3	3	3	2	2	3
CO2	Evaluate retail products in terms of types of goods, pricing and promotion decisions.	3	2	2	2	3	3	3	2	2	3
CO3	Explain how different retail customers to respond to changing trends and demands in order to create customer relationship and loyalty.	3	3	2	2	3	3	3	3	2	3
CO4	Formulate retail strategies and management of logistics and supply chain to enhance the outcome of strategic decisions.	3	3	2	2	3	3	3	3	2	3
Weighted Average		3	2.5	2	2	3	3	3	2.5	2	3
Overall Mapping of Course										2.6	

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
UCOD107	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 Hhouse, 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 and Commerce for Women, Nuvem Goa

Programme: Bachelor of Commerce											
Course Code: UCOD109		Course Name:		Accounting Major III-Government Accounting (DSE 3)							
Semester: V		Year:		2021-2022							
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Adapt theoretical concepts to the practical aspects of Government Accounting.	3	3	3	3	3	3	3	3	3	3
CO2	Compare Commercial Accounting with Government Accounting.	3	3	3	3	3	3	3	3	3	3
CO3	Infer the allocation of national resources under different heads of accounts upon analysis of the Government budget.	3	3	3	3	3	3	3	3	3	3
CO4	Prepare Government Accounts.	3	3	3	3	3	3	3	3	3	3
Weighted Average		3	3	3	3	3	3	3	3	3	3
Overall Mapping of Course											3

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD109	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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOD111		Course Name:			Business Management Major III- Advertising Management (DSE 3)				
Semester:		V		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Elaborate on the broad concepts in advertising.	3	2	3	1	3	3	3	2	2	3
CO2	Evaluate elements of an advertisement.	3	2	3	1	3	3	3	2	2	3
CO3	Appraise advertising agencies and various career options in advertising.	3	2	3	1	3	3	3	2	2	3
CO4	Explain the concept of advertising effectiveness and advertising research.	3	2	3	1	3	3	3	2	2	3
Weighted Average		3	2	3	1	3	3	3	2	2	3
Overall Mapping of Course										2.5	

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
UCOD111	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)**
- a) Layout – Meaning, elements of an advertisement, Principles of effective layout.
 - b) Illustration- functions and types
 - c) 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)**
- 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

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOD113		Course Name:		Accounting Major IV-Financial Reporting (DSE 4)					
Semester:		V		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the framework for the preparation and presentation of financial statements.	3	3	3	1	3	3	3	3	2	3
CO2	Extend the relevant Accounting Standards to solve practical problems	3	3	2	1	3	3	3	3	2	3
CO3	Prepare Value Added Statements, segment reports and compute the value of human capital.	3	3	3	1	3	3	3	3	2	3
CO4	Explain the convergence of International Financial Reporting Standards in India and the formulation of Indian Accounting Standards.	3	3	1	1	3	3	3	3	2	3
Weighted Average		3	3	2.25	1	3	3	3	3	2	3
Overall Mapping of Course										2.63	

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD113	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, segment reports 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 the 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 and Commerce for Women, Nuvem Goa



Programme: Bachelor of Commerce											
Course Code: UCOD115		Course Name: Business Management Major IV- Services Marketing II (DSE 4)									
Semester: V		Year: 2021-2022									
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Evaluate the marketing strategies adopted by the service firms of hospitality, transport industry, courier services, media services and health care services.	3	0	2	3	3	3	3	1	3	3
CO2	Explain marketing of financial services like banks and insurance.	3	0	1	2	3	3	3	0	2	3
CO3	Discuss new service marketing concepts.	3	0	0	1	3	3	3	0	2	3
Weighted Average		3	0	1	2	3	3	3	0	2	3
Overall Mapping of Course										2	

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 and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce										
Course Code:		UCOC112		Course Name:		Human Resource Management (CC 17)						
Semester:		VI		Year:		2021-2022						
PO-PSO-CO Mapping												
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning	
CO1	Explain important concepts in Human Resource Management.	3	3	3	3	3	3	3	3	3	3	
CO2	Evaluate the systems of employee compensation, forms of empowerment and employee participation.	3	2	3	3	3	3	3	2	3	3	
CO3	Elaborate the labor welfare measures and analyze trade unions, labour turnover and labour absenteeism.	3	3	3	3	3	3	3	3	3	3	
CO4	Discuss trends in Human Resource Management.	2	2	3	3	3	3	3	2	3	3	
Weighted Average		2.75	2.5	3	3	3	3	3	2.5	3	3	
								Overall Mapping of Course				2.88

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI

Subject Code	Subject Name	Marks	Lectures	Credits
UCOC112	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 important concepts in Human Resource Management.
- CO2** Evaluate the systems of employee compensation, forms of empowerment and employee participation.
- CO3** Elaborate the labor welfare measures and analyze trade unions, labour turnover and labour absenteeism.
- CO4** Discuss trends in Human Resource Management.

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 Process Outsourcing, need for outsourcing, HR Outsourcing Opportunities in India.

UNIT II Employee Compensation, Empowerment and Participation

(25 marks-15 Lectures)

Employee Compensation: Concept of Wage - Factors determining Wage Rates- Essentials of a sound wage system – System of wage payment- (i) Time wage system (ii) Piece wage system, Individual wage incentive plans - Meaning - (i) Halsey Premium Plan (ii) Rowan Plan (iii) Taylor's Differential Piece rate Plan.

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

Employee Empowerment: Meaning, forms of empowerment, barriers to empowerment, empowerment in India: An overview.

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

UNIT III Unit III Labour Welfare and Trade Union

(25 marks-15 Lectures)

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

Trade Union: Definition and functions of Trade Union - weaknesses and problems of Indian Trade Union- suggestions for healthy growth of Trade Unions in India – Challenges faced by Trade Unions in the light of globalization.

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.

UNIT IV Trends in HRM

(25 marks-15 Lectures)

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.

CO4	Prepare statement for external reconstruction of business.	3	3	3	3	3	3	3	3	3	3
	Weighted Average	3	3	3	3	3	3	3	3	3	3
Overall Mapping of Course											3

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD117	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** Explain the procedure for writing off losses in internal reconstruction of the companies.
- CO3** Estimate the value of goodwill and shares of the company.
- CO4** Prepare statement for external reconstruction of business.

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOD119		Course Name:			Business Management Major V- Financial Management II (DSE 5)				
Semester:		VI		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the basic concepts of dividend and dividend policy.	3	1	1	1	2	3	3	1	1	3
CO2	Estimate the cost of capital of various sources of finance in capital structure decisions.	3	3	3	3	2	3	3	3	3	3
CO3	Make good capital budgeting and capital structure decisions with the help of theories and practical	3	2	3	1	2	3	3	2	1	3
CO4	Calculate the different types of leverages.	3	3	3	1	2	3	3	3	1	3
Weighted Average		3	2.25	2.5	1.5	2	3	3	2.25	1.5	3
Overall Mapping of Course										2.4	

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
UCOD119	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.
- CO4** Calculate the different types of leverages.

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. 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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOD121		Course Name:		Business Management Major VI- Accounting I (DSE 6)					
Semester:		VI		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Compile accounts for hire purchase and instalment payment transactions.	3	3	3	1	3	3	3	3	2	3
CO2	Explain royalty transactions in the books of the lessor, lessee and sub-lessee.	3	3	3	1	3	3	3	3	2	3
CO3	Prepare departmental accounts and account for departmental transfers.	3	3	3	1	3	3	3	3	2	3
CO4	Prepare branch accounts using debtors and stock and debtors' method.	3	3	3	1	3	3	3	3	2	3
Weighted Average		3	3	3	1	3	3	3	3	2	3

Overall Mapping of Course 2.7

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD121	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** Account for royalties in the books of the lessor, lessee and sub-lessee.
- CO3** Prepare departmental accounts and account for departmental transfers.
- CO4** Prepare branch accounts using debtors and stock and debtors' method.

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 re-possession). 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 and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce									
Course Code:		UCOD123		Course Name:		Business Management Major VI- Strategic Management (DSE 6)					
Semester:		VI		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the concept of strategic management and elaborate the strategic management process and its levels.	3	2	3	2	3	3	3	2	3	3
CO2	Determine the concepts of strategy formulation and the process of environmental analysis.	2	2	3	2	3	3	2	2	3	3
CO3	Elaborate the different strategic models used in business for strategic analysis.	2	2	3	2	3	3	2	2	3	3
CO4	Discuss the relationship between strategy formulation, strategy implementation, evaluation and control.	2	2	3	2	3	3	2	2	3	3
Weighted Average		2.25	2	3	2	3	3	2.25	2	3	3

Overall Mapping of Course 2.55

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
UCOD123	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** Explain the concept of strategic management and elaborate the strategic management process and its levels.
- CO2** Determine the concepts of strategy formulation and the process of environmental analysis.
- CO3** Elaborate the different strategic models used in business for strategic analysis.
- CO4** Discuss the relationship between strategy formulation, strategy implementation, evaluation 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

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code		UCOD125		Course Name:			Accounting Major VII- Accounting II (DSE 7)				
Semester:		VI		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Prepare Cash book, Receipts & Expenditure Account/Profit & Loss Account and Balance sheet in case of professionals.	3	3	3	1	3	3	3	3	3	3
CO2	Calculate ex-interest/cum-interest price, accrued interest, profit/loss on sale, weighted average cost as per AS13, issue of bonus and rights shares and valuation of investments in case of investment accounting.	3	3	3	1	3	3	3	3	3	3
CO3	Recording financial transactions with respect to the redemption of debentures.	3	3	3	1	3	3	3	3	3	3
CO4	Prepare Statement of Affairs, Deficiency/Surplus Account and Liquidator's Final Statement of Account.	3	3	3	1	3	3	3	3	3	3
Weighted Average		3	3	3	1	3	3	3	3	3	3

Overall Mapping of Course 2.8

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code		UCOD132		Course Name:			Accounting Major VIII- Corporate Accounting and Tax Planning				
Semester:		VI		Year:			2021-2022				
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Discuss the regulatory environment in which the companies are formed and operate .	3	3	3	3	3	3	3	3	3	3
CO2	Develop a foundation in accounting and reporting requirements of the Companies Act 2013 and relevant Indian Accounting Standards.	3	3	3	3	3	3	3	3	3	3
CO3	Explain the treatment of issue of bonus shares and of prior period profits.	3	3	3	3	3	3	3	3	3	3
CO4	Assess the corporate tax rates applicable and the various methods of tax planning adopted by corporates.	3	3	3	3	3	3	3	3	3	3
Weighted Average		3	3	3	3	3	3	3	3	3	3
Overall Mapping of Course										3	

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. Singhania V.K. and Singhania, 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.

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. Two questions to be asked on Unit I. One question each to be asked on Unit II to Unit IV.

Carmel College of Arts Science and Commerce for Women, Nuvem Goa



Programme:		Bachelor of Commerce									
Course Code:		UCOD129	Course Name:		Business Management Major VIII- Brand Management (DSE 8)						
Semester:		VI	Year:		2021-2022						
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Discuss the various types of brands.	3	3	2	1	2	2	3	3	2	2
CO2	Explain brand management strategies.	3	3	2	1	2	2	3	3	2	2
CO3	Elaborate on the methods of managing brands.	3	3	2	1	2	2	3	3	2	2
CO4	Explain the tools and research techniques used in brand valuation.	3	3	2	1	2	2	3	3	2	2
Weighted Average		3	3	2	1	2	2	3	3	2	2
Overall Mapping of Course										2.3	

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
UCOD129	Business Management Major VIII Brand Management (DSE 8)	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.

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 and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		UCOD127		Course Name:		Business Management Major VII- Supply Chain and Logistics					
Semester:		VI		Year:		2021-2022					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Explain the concept of logistics and its functions and importance.	3	2	2	1	2	3	3	2	2	3
CO2	Understand the fundamentals of Supply Chain Management.	3	2	2	1	2	3	3	2	2	3
CO3	Devise techniques and customers service strategies in demand management and customer service.	3	3	2	1	2	3	3	3	2	3
CO4	Elaborate on the role of Information Technology and various stages in supply chain and logistics management.	3	2	2	1	2	3	3	2	2	3
Weighted Average		3	2.25	2	1	2	3	3	2.25	2	3
Overall Mapping of Course										2.35	

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
UCOD127	Business Management 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.
- 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

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 and Commerce for Women, Nuvem Goa

Programme:	Bachelor of Commerce		
Course Code:	UCOP101	Course Name:	Project
Semester:	VI	Year:	2021-2022

PO-PSO-CO Mapping

PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Critical Thinking	Communication Skills	Teamwork	Holistic Education	Life-Long Learning	Knowledge	Critical Thinking	Teamwork, Holistic Education and Communication Skills	Life-Long Learning
CO1	Synthesize concepts and knowledge learned in the B.Com programme while collaborating as a team to share responsibilities and resources of project work.	3	3	3	3	3	3	3	3	3	3
CO2	Design a questionnaire based on the review of the literature.	3	3	3	3	3	3	3	3	3	3
CO3	Analyze the data collected using statistical tools and interpret the results.	3	3	3	3	3	3	3	3	3	3
CO4	Prepare a project report.	3	3	3	3	3	3	3	3	3	3
Weighted Average		3	3	3	3	3	3	3	3	3	3

Overall Mapping of 3

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI

Subject Code	Subject Name	Marks	Lectures	Credits
UCOP101	Project	100	60	4

Course Objectives

To apply the skills learned in the B.Com. Programme.

Course Outcomes

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

- CO1** Synthesize concepts and knowledge learned in the B.Com programme while collaborating as a team to share responsibilities and resources of project work.
- CO2** Design a questionnaire based on the review of the literature.
- CO3** Analyze the data collected using statistical tools and interpret the results.
- CO4** Prepare a project report.

Assessment

1. The topic for the project is chosen by the student in consultation with their project guide in Semester V. The students work on their project during Semesters -V & VI. The assessment of the project will be carried at the end of Semester-VI.
2. Instructional periods are allocated for project work in both Semester V and VI.
3. The project is assessed at the end of semester VI and carries 100 marks.
4. The assessment of the Project Course is done equally by the Internal Examiner (Project Guide) for 50 marks and the External Examiner (for 50 marks). The external examiner is allocated by Goa University.
5. The marks allocated by the internal examiner are as follows:
 - Project Report- 20 marks
 - Field Work/Library Work- 20 Marks
 - Attendance for Project Lectures- 5 marks

Maintenance of the record by the student of field work/library work- 5 marks.

6. The marks allocated by the external examiner are as follows:

- 25 marks for project report and
- 25 marks for Viva-voce.