



Programme Outcome for Bachelor of Commerce Programme

After completing the Bachelor of Commerce Programme, students will:

PO1	Knowledge: Graduates will develop a solid foundation in core commerce disciplines such as accounting, business management, economics, and finance, enabling them to understand, analyse, and manage business operations effectively.
PO2	Financial Acumen & Analytical Skills: Graduates will develop the ability to apply accounting principles and financial management techniques, analyze financial statements, manage budgets, and make informed financial decisions.
PO3	Business Management and Strategic Skills: Graduates will possess the necessary skills for effective business management, including strategic planning, human resource management, marketing, and operations, while also being prepared to engage in ethical decision-making and sustainable business practices.
PO4	Communication and Interpersonal Effectiveness: Graduates will demonstrate proficiency in both written and oral communication, enabling them to clearly present ideas, negotiate effectively, and collaborate with diverse teams within the business environment.
PO5	Technological and Global Business Competence: Graduates will be skilled in using relevant information technology tools and software for business practices, understand the global business environment, and be capable of managing the impact of globalization on business strategies.
PO6	Entrepreneurial Mindset and Lifelong Learning: Graduates will foster an innovative mindset to spot business opportunities and develop innovative business models and will value lifelong learning to stay updated with industry trends and change.



Programme Specific Outcomes for Bachelor of Commerce Programme

After completing the Bachelor of Commerce (Accountancy) Programme,

PSO1	Knowledge: Graduates will master core accounting principles, including financial reporting, cost accounting, and managerial accounting, enabling them to prepare, analyse, and interpret financial information for effective decision-making.
PSO2	Financial Analysis and Compliance: Graduates will familiarize themselves with financial analysis and ensure compliance with national and international reporting standards, maintaining accuracy and transparency in financial disclosures and adhering to regulatory requirements.
PSO3	Legal and Technological Competency: Graduates will be equipped with the knowledge of direct and indirect taxes; corporate and business law, auditing and assurance and will be skilled in using modern digital tools such as AI to support data-driven processes.
PSO4	Ethical and Professional Practices: Graduates will uphold strong ethical standards and professionalism in financial reporting, tax compliance, and auditing, contributing to the integrity and social responsibility of the accounting profession.



Programme Specific Outcomes for Bachelor of Commerce (Business Management) Programme

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

PSO1	Knowledge: Graduates will develop a strong foundation in core business functions such as strategy, marketing, human resources, and operations, enabling them to efficiently manage and optimize business processes.
PSO2	Leadership and Strategic Decision-Making: Graduates will cultivate leadership and decision-making abilities, applying analytical tools and strategic thinking to solve complex business challenges and drive organizational success.
PSO3	Entrepreneurship and Innovation: Graduates will foster an entrepreneurial mindset, with the ability to identify business opportunities and evaluate and create business models.
PSO4	Ethical, Sustainable, and Technological Competency : Graduates will uphold ethical standards and sustainability in business while being proficient in using modern technologies such as AI to enhance efficiency.

Four Year Bachelor of Commerce (Financial Accounting)
Programme Structure and Syllabus

Semester III			
Course Type	Course Code	Course Title	Credits
Major	COM-200	Public Economics	4
	CFA-201	Government Accounting	4
Minor (Any 1)	CFA-211	Specialized Accounting	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	COM-231	Fundamentals of Event Management	3
	COM-232	Digital Marketing	3
	COM-233	Business Ethics and Governance	3
	COM-234	Personal Investment and Tax Planning	3
	COM-235	Intellectual Property Rights	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-242	Business Data Analysis	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
	COM-245	Business Database Management and Analysis	3 (1T+2P)
		Total Credits	20
Semester IV			
Course Type	Course Code	Course Title	Credits
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CFA-203	Financial Statement Analysis	4
	COM-204	Indirect Taxes	4
	CFA-205	Forensic Accounting	2
Minor (Any 1)	COM-221	Accounting for Service Organisations (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
		Total Credits	20
Semester V			
Course Type	Course Code	Course Title	Credits
Major	COM-300	Indian Economy	4
	CFA-301	Advanced Corporate Accounting	4
	COM-302	Direct Tax - I	4
	COM-303	Research Process	2

Four Year Bachelor of Commerce (Business Management)
Programme Structure and Syllabus

Semester III			
Course Type	Course Code	Course Title	Credits
Major	COM-200	Public Economics	4
	CBM-201	Marketing Management	4
Minor (Any 1)	CBM-211	Business Finance	4
	COM-212	Business Law	4
	COM-213	Business Statistics I	4
Multidisciplinary (Any 1)	COM-231	Fundamentals of Event Management	3
	COM-232	Fundamentals of Digital Marketing	3
	COM-233	Business Ethics and Governance	3
	COM-234	Personal Investment and Tax Planning	3
	COM-235	Intellectual Property Rights	3
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
Skill Enhancement (Any 1)	COM-241	Accounting Software Application	3 (1T+2P)
	COM-242	Business Data Analysis	3 (1T+2P)
	COM-243	Personal Financial Planning	3 (1T+2P)
	COM-244	Introduction to Auditing	3 (1T+2P)
	COM-245	Business Database Management and Analysis	3 (1T+2P)
		Total Credits	20
Semester IV			
Course Type	Course Code	Course Title	Credits
Major	COM-202	Fundamentals of Macroeconomics for Business	4
	CBM-203	Services Marketing	4
	CBM-204	Event Management	4
	CBM-205	Brand Management	2
Minor (Any 1)	CBM-221	Digital Marketing (VET)	4
	COM-222	Corporate Law (VET)	4
	COM-223	Business Statistics II (VET)	4
Ability Enhancement	To be opted from the available ability enhancement courses approved by the respective Board of Studies.		2
		Total Credits	20
Semester V			
Course Type	Course Code	Course Title	Credits
Major	COM-300	Indian Economy	4
	CBM-301	Human Resource Management	4
	CBM-302	Retail Management	4
	COM-303	Research Process	2
Minor	CBM-321	Supply Chain and Logistic Management (VET)	4

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

Programme:		Bachelor of Commerce									
Course Code:		COM-100	Course Name:		Financial Accounting (Major)						
Semester:		I	Year:		2024-2025						
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Financial Analysis and Compliance	Legal and Technological Competency	Ethical and Professional Practices
CO1	Explain the basic accounting concepts, conventions and accounting standards.	3	3	1	1	3	3	3	3	2	3
CO2	Record various kinds of business transactions.	3	3	1	1	3	3	3	3	2	3
CO3	Prepare the financial statements as per Companies Act, 2013.	3	3	1	1	1	3	3	3	3	3
CO4	Prepare Investment Accounts for buying/selling of fixed/non-fixed interest- bearing securities	3	3	1	1	1	3	3	3	2	3

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-100

Title of the Course: Financial Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none">1. To develop conceptual and practical knowledge of financial accounting.2. To acquaint learners with skills of recording various kinds of business transactions.3. To enable learners to prepare "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013.4. To acquaint learners with the insights on recording transactions upon buying and selling of securities.	
Content:	Unit 1: Accounting Fundamentals and Depreciation Accounting Accounting Fundamentals: Accounting: Meaning, Need, Nature, Classification, Users of Accounting Information, Accounting Equation, Accounting Principles, Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary knowledge of IFRS. Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation – Sinking Fund Method and Insurance Policy Method.	15 hours
	Unit 2: Accounting from Incomplete Records Single Entry System: Meaning, Features, Advantages, Limitations; Difference between Single Entry System and Double Entry System, Preparation of Trading, Profit & Loss Account and Balance Sheet under Conversion Method.	15 hours
	Unit 3: Company Final Accounts Preparation of "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013.	15 hours
	Unit 4: Investment Accounting Meaning and types of investments- Fixed returns (Debentures and Bonds) and Fluctuating returns (Equity shares), AS-13 Accounting for 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.	15 hours

Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	<ol style="list-style-type: none"> 1. Anthony, R.N, Hawkins, D., Merchant, K. A., (2017). Accounting: Text and Cases (13th Ed). Mc Graw Hill Education. 2. Horngren, C.T. and Philbrick, D., (2017). Introduction to Financial Accounting (11th Ed.), Pearson Education. 3. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34th ed.). Mayur Paper Backs, New Delhi. 4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th Ed.), S. Chand & Co., New Delhi. 5. Maheshwari, S.N., and Maheshwari, S.K. (2022). Financial Accounting. (6th Ed.) Vikas Publishing House, New Delhi. 6. Goyal, B. K. and Tiwari, HN, (2021). Financial Accounting (6th Ed.), International Book House 7. Goldwin, Alderman and Sanyal (2016). Financial Accounting (2nd Ed), Cengage India Private Limited. 8. Tulsian, P.C. (2023). Financial Accounting (1st Ed.), S. Chand publishing. 9. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill. 10. Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic accounting concepts, conventions and accounting standards. 2. Record various kinds of business transactions. 3. Prepare the financial statements as per Companies Act, 2013. 4. Prepare Investment Accounts for buying/selling of fixed/non-fixed interest- bearing securities.

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

Programme:		Bachelor of Commerce									
Course Code:		COM-111	Course Name:		Principles and Practice of Management (Minor)						
Semester:		I	Year:		2023-2024						
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Leadership & Strategic Decision Making	Entrepreneurship & Innovation	Ethical, Sustainable, and Technological Competency
CO1	Describe the competitive landscape of a company using Porter's Five Forces model	3	1	3	3	3	3	3	3	3	2
CO2	Interpret the relevance of delegation and decentralization of authority in an organization.	3	1	3	3	3	3	3	3	3	2
CO3	Recognise the various needs of an individual using Maslow's Need Hierarchy Theory	3	2	3	3	3	3	3	3	3	3
CO4	Elucidate the principles and major techniques of control and apply the principles and techniques of coordination.	3	2	3	3	3	3	3	3	3	3

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-111

Title of the Course: Principles and Practice of Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none">1. To enable the learners to describe the competitive landscape of a company using Porter's five force model.2. To acquaint the learners with skills to interpret the relevance of delegation and decentralization of authority in an organization.3. To acquaint the learners to recognize the various needs of an individual using Maslow's Need-Hierarchy Theory.4. To elucidate the principles and major techniques of control and apply the principles and techniques of coordination.	
Content:	Unit 1: Introduction to Management Management: Concept and Need, Managerial Functions - An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.	15 hours
	Unit 2: Planning and Organising Types of Plan; Strategic planning - Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure. Emerging types.	15 hours
	Unit 3: Staffing and Leading Staffing: Concept of staffing, staffing process. b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and importance; Leadership styles.	15 hours

	<p>Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.</p> <p>Unit 4: Control and Coordination Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Emerging issues in Management.</p>	15 hours
Pedagogy:	Lectures, Classroom discussions and Case study	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Tripathi, P. C. & Reddy, P.N. (2010). Principles of Management (Fourth ed.). Tata Mc Graw Hill Education Pvt. Ltd., New Delhi. 2. Chandan, J. S. (2004). Management, Theory & Practice (Second ed.). Vikas Publishing House, New Delhi. 3. Prasad, L. M. (2000). Principles and Practice of Management (Fifth ed.). Soutan Chand & Sons. 4. Jain, V. (2010). Management Theory & Practice (First ed.). International Book House, New Delhi. 5. Prasad, M. (2008). Management Concepts & Practices. (Fourth ed.). Himalaya Publishing House, Mumbai. 6. Subba Rao, P., & Venkatram T. K. (2010). Management Theory & Practice (First ed.). Himalaya Publishing House, Mumbai. 7. Moshal, B. S. (2009). Principles of Management (First ed.). Ane Books Pvt. Ltd., New Delhi. 8. Barton, G., & Thakur, H. (1997). Management Today, Principle & Practice (First ed.). Tata Mc Graw Hill Publishing Co. Ltd., New Delhi. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Describe the competitive landscape of a company using Porter's five force model. 2. Interpret the relevance of delegation and decentralization of authority in an organization. 3. Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory. 4. Eucidate the principles and major techniques of control and apply the principles and techniques of coordination. 	

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

Programme:		Bachelor of Commerce									
Course Code:		COM-132		Course Name:		Fundamentals of Stock Market (MC)					
Semester:		I		Year:		2023-2024					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneuria I Mindset and Lifelong Learning	Knowledge	Financial Analysis and Compliance	Legal and Technological Competency	Ethical and Professional Practices
CO1	Describe the working of the Indian stock markets.	3	2	2	2	1	2	2	1	2	3
CO2	Discuss the regulatory framework for stock exchanges in India.	3	2	2	2	1	2	2	1	2	3
CO3	Examine the trading and settlement systems in Indian stock exchanges.	3	2	2	2	1	2	2	1	2	3
CO4	Comprehend Indian stock market indices	3	2	2	2	1	2	2	1	2	3

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-132

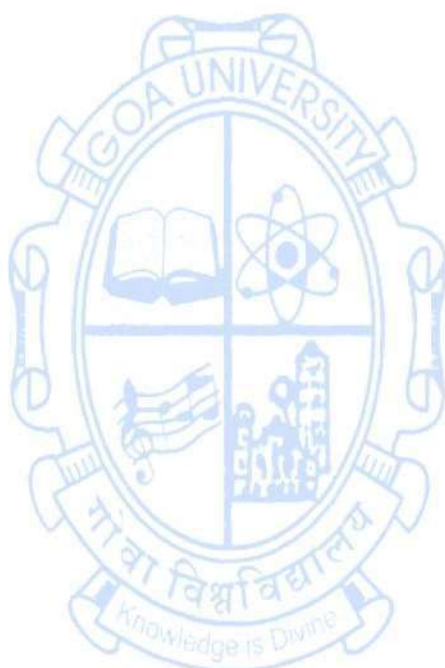
Title of the Course: Fundamentals of Stock Market

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop a comprehensive understanding of the primary market. 2. To familiarize learners with the framework of the secondary market. 3. To acquaint learners with the trading and settlement procedures on the Indian stock exchanges.	
Content:	Unit 1: Primary Market An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Intermediaries, Functions of Primary Market – Methods of floatation of Capital – Challenges of New Issues Market – SEBI measures for the primary market-IPO	15 hours
	Unit 2: Secondary Market Secondary Market: Meaning, Functions of Secondary Market – Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for the secondary market –Listing of Securities: Meaning – Merits and Demerits, Delisting of Securities.	15 hours
	Unit 3: Trading and Settlement in Indian Stock Exchanges Indian Stock Exchanges: BSE – BOLT System – NSE – NEAT system – Market types, order types – Clearing and Settlement systems in Indian Stock Exchanges - Transaction Cycle – Clearing & Settlement Process – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement- Auction - Stock Market Indices, (BSE Sensex, NSE Nifty, Sectoral Indices)	15 hours
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	<ol style="list-style-type: none">1. Pandian, P. (2012) Security Analysis and Portfolio Management (2nd Ed.), Vikas Publishing House Pvt. Ltd.2. Avadhani, V. A. (2022). Investment and Securities Market in India (10th Ed.), Himalaya Publishing House.3. Chandra, P. (2021). Investment Analysis and Portfolio Management (6th Ed.), Tata McGraw – Hill.4. Agarwal, S. (2000). A Guide to Indian Capital Market, Bharat Publishers.5. Kevin, S. (2022). Security Analysis and Portfolio Management (3rd Ed.), PHI Learning Pvt. Ltd.6. NISM's Securities Markets Foundation module, (2022)7. Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners Module, Workbook from NSE (Latest Editions)	

Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Describe the working of the Indian stock markets. 2. Discuss the regulatory framework for stock exchanges in India. 3. Examine the trading and settlement systems in Indian stock exchanges. 4. Comprehend Indian stock market indices
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Carmel College of Arts Science and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		COM-133		Course Name:		Marketing for Beginners (MC)					
Semester:		I		Year:		2023-2024					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Leadership & Strategic Decision Making	Entrepreneurship & Innovation	Ethical, Sustainable, and Technological Competency
CO1	Explain the concepts of marketing.	3	2	3	3	3	3	3	3	3	3
CO2	Develop the skills to analyze marketing mix.	3	2	3	3	3	3	3	3	3	3
CO3	Familiarize about the current trends in marketing	3	2	3	3	3	3	3	3	3	3
CO4	Discuss ethical and legal issues in marketing.	3	2	3	3	3	3	3	3	3	3

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-133

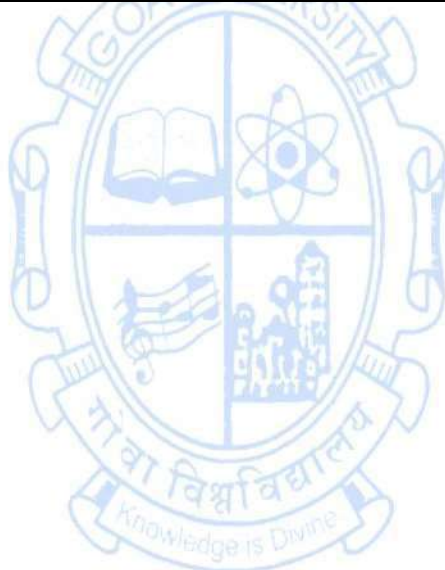
Title of the Course: Marketing for Beginners

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop an understanding of various concepts of marketing. 2. To acquaint learners with the knowledge of marketing mix and the skill to develop effective marketing strategy. 3. To acquaint learners with recent trends in marketing and to enable them to understand legal issues in marketing.	
Content:	Unit 1: Introduction to Marketing Marketing: Meaning, Nature, Scope of marketing, Need and Importance of Marketing. Selling v/s Marketing. Marketing Philosophies; Marketing Mix (7P's of marketing). Marketing Environment: Concept and importance of marketing environment, Micro and Macro environmental factors. Consumer behaviour: Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.	15 hours
	Unit 2: Marketing Mix Decisions Product: Meaning and classification of product. Product life cycle and marketing mix. Branding: concept, functions and qualities of good brand name. Packaging and Labelling-concept and functions; Place; Pricing: Concept, Factors affecting price of a product, Pricing strategies; Promotion: Advertising, Personal selling, sales promotion, Public relation, direct marketing; Distribution channel: Meaning, types and strategies.	15 hours
	Unit 3: Recent Trends in Marketing Digital marketing: Meaning, types, Benefits. Traditional marketing v/s Digital marketing. Marketing for services: Meaning, scope and importance. Green marketing, social marketing, Rural marketing, Relationship marketing, Influencer marketing. Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing, Consumerism and need for consumer protection.	15 hours
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	<ol style="list-style-type: none"> 1. Kotler, Philip. (2003). Marketing Management. Prentice Hall 2. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition) Pearson Education. Indian edition. 3. Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi. 4. Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice. 5. Gandhi, J.C. (1987). Marketing a Managerial Introduction. Tata McGraw Hill. 6. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill. 7. Patni, M. (2018). Digital Marketing (1st ed.). Literature house.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the concepts of marketing. 2. Develop the skills to analyze marketing mix. 3. Familiarize about the current trends in marketing 4. Discuss ethical and legal issues in marketing.



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

Programme:		Bachelor of Commerce									
Course Code:		COM-143	Course Name:		Soft Skills and Personality Development (SEC)						
Semester:		I	Year:		2023-2024						
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Leadership & Strategic Decision Making	Entrepreneurship & Innovation	Ethical, Sustainable, and Technological Competency
CO1	Explain the different soft skills and their importance.	3	1	2	3	3	3	3	2	1	3
CO2	Identify the different personality traits and its implications.	3	2	2	3	2	3	3	3	2	3
CO3	Prepare self - SWOC analysis, planning and goal setting.	3	3	2	3	2	3	3	3	2	2
CO4	Apply various soft skills.	3	3	2	2	3	3	3	3	2	2

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-143

Title of the Course: Soft Skills and Personality Development

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide soft skills training and practical orientation. 2. To acquaint learners with the personality traits and self-development 3. To enable learners to place emphasis on goal setting and self-development.	
Content:	Unit 1: Introduction to Soft Skills	15 hours
	Soft Skills: Meaning, Importance; Types: Self Management Skills, Communication Skills; Leadership Skills, Negotiation Skills, Presentation Skills; Life Skills, Time management Skills, Social Skills; Stress Management and Creative Thinking.	
	Unit 2: Personality Development (Practical)	30 hours
	Body Language- Personality Traits; Postures and Gestures; Active Listening; Value of Time; Team Work and Team Building- Group Discussion; Social and Corporate Etiquettes – Social and Corporate Etiquettes; Interviews and CV Writing; Developing trust and Integrity in Humans.	
	Unit 3: Self Development and Goal Setting (Practical)	30 hours
	Developing potential and self-actualisation; SWOC analysis, learning to maximize success using SWOC, how to do a personal SWOC; Goal Setting including various types of goals; Interpersonal relationships, Understanding People; Conflict Resolution Skills – Seeking Win-Win Solution; Emotional Intelligence.	
Pedagogy:	Lecture, Classroom Discussion, Presentation, Case Study, Role Play	
Reference/ Readings:	1. Stein, S. J. & Howard, E. B. (2011). The EQ Edge: Emotional Intelligence and Your Success. Canada: Wiley & Sons. 2. Petes, S. J., & Francis. (2011). Soft Skills and Professional Communication. New Delhi: Tata McGraw-Hill Education. 3. Dorch, P. (2013). What Are Soft Skills? New York: Execu Dress Publisher. 4. Kamin, M. (2013). Soft Skills Revolution: A Guide for Connecting with Compassion for Trainers, Teams, and Leaders. Washington, DC: Pfeiffer & Company. 5. Klaus, P., Jane R., & Molly, H. (2007). The Hard Truth about Soft Skills. London: HarperCollins E-books.	
Course Outcomes:	After completion of this course, the learners will be able to:	
	1. Explain the different soft skills and their importance. 2. Identify the different personality traits and its implications. 3. Prepare self - SWOC analysis, planning and goal setting. 4. Apply various soft skills.	

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

Programme:		Bachelor of Commerce									
Course Code:		COM-145		Course Name:		Innovation and Start-ups (SEC)					
Semester:		I		Year:		2023-2024					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Leadership & Strategic Decision Making	Entrepreneurship & Innovation	Ethical, Sustainable, and Technological Competency
CO1	Develop an entrepreneurial mind-set by learning key skills.	3	1	3	3	2	3	3	3	3	3
CO2	Create and validate a business model and business plan.	3	1	3	3	2	3	3	3	3	3
CO3	Explore business funding opportunities.	3	1	3	3	2	3	3	3	3	3
CO4	Explore business growth opportunities	3	1	3	3	2	3	3	3	3	3


Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-145

Title of the Course: Innovation and Start-ups

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop an entrepreneurial mind-set. 2. To acquaint learners with skills to develop a business model. 3. To enable learners to explore funding and growth opportunities.	
 Content:	Unit 1: Introduction to Startups and Entrepreneurship Introduction to Entrepreneurship, Factors influencing Entrepreneurship, Characteristic of Entrepreneur; Process and Phases of Entrepreneurship, Types of Entrepreneurs, Barriers to entrepreneurship, Entrepreneurship Motivation Theories, Entrepreneurship Models - Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company); Skills of an Entrepreneur, Ethics and Entrepreneurship	15 hours
	Unit 2: Exploring Business Opportunity, Developing a Business Model and Starting up (Practical) Exploring Business Opportunity: Self-Discovery, Environment Scanning for idea generation, Problem Identification and Idea Generation, Spotting Trends, Creativity and Innovation, Idea Evaluation; Developing a Business Model: Team, Market Understanding, Product/ Market Fit, Customer Validation, Business Model Canvas Preparation, Preparation of Business model and Business Plan; Translating Business Model into Startup: Business Planning (Finance, HR, Marketing, Distribution, Production Plan, Networking), Obtaining Business Licenses, Applicability of Regulations	30 hours
	Unit 3: Startup Growth and Expansion (Practical) Identifying Growth Opportunities, Funding Sources of Entrepreneurship for Growth, Retention & Expansion Strategies, Expansion model, Maximizing Profits, Determine appropriate exit strategies for entrepreneurs; Identify Funding Agencies both private and government aided, Cases in various types of fundings: Debt Funding, Bootstrap, Seed, Series A; Organizational Assistance by government for startup and various policies;	30 hours

	Incubation Centres – role, support and mentorship, prototyping and stakeholder connects, startup scaling.
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	<ol style="list-style-type: none"> 1. Ramachandran, K. (2008). Entrepreneurship Development, McGraw Hill 2. Katz, J., & Green, R. (2020). Entrepreneurial Small Business (6th Ed.), McGraw Hill 3. Byrd, M. J., & Megginson, L. C. (2012). Small Business Management an Entrepreneur's Guidebook (7th Ed.), McGraw Hill 4. Fayolle, A., & Lyon, E. M. (2007) Entrepreneurship and new value creation: The Dynamic of the Entrepreneurial Process. Cambridge University Press. 5. Hougard S. (2005) The Business Idea: The Early Stages of Entrepreneurship. Springer 6. Lowe, R., & Mariott, S. (2006) Enterprise: Entrepreneurship & Innovation. Butterworth Heinemann 7. Dana, L. (2013). World Encyclopedia of Entrepreneurship, Edward Elgar. 8. Akhouri, M. M. P., & Mishra, S. P. Udyamita (in Hindi) MMP. By National Institute for Entrepreneurship and Small Business Development (NIESBUD), NSIC-PATC Campus, Okhla
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Develop an entrepreneurial mind-set by learning key skills. 2. Create and validate a business model and business plan. 3. Explore business funding opportunities. 4. Explore business growth opportunities.

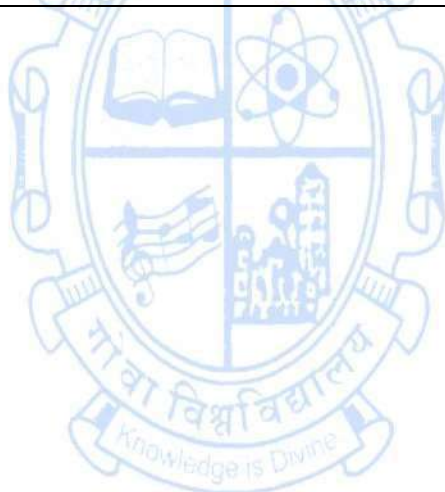
Carmel College of Arts Science and Commerce for Women, Nuvem Goa

Programme:		Bachelor of Commerce									
Course Code:		COM-101		Course Name:		Elements of Cost (Major)					
Semester:		II		Year:		2023-2024					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Financial Analysis and Compliance	Legal and Technological Competency	Ethical and Professional Practices
CO1	Explain various concepts in cost accounting.	3	3	3	1	2	3	3	3	1	2
CO2	Identify and account for elements of material and employee costs.	3	3	3	1	2	3	3	3	1	2
CO3	Identify and account for elements of overhead costs.	3	3	3	1	2	3	3	3	1	2
CO4	Prepare cost sheet.	3	3	3	1	2	3	3	3	1	2

Semester II**Name of the Programme: Bachelor of Commerce (Honors)****Course Code: COM-101 Title of the Course: Elements of Cost****Number of Credits: 04****Effective from AY: 2023-24**

Pre-requisites for the Course:	Nil	
Course Objectives:	<p>Objectives of the Course are:</p> <ol style="list-style-type: none">1. To acquaint the learners with various cost concepts and cost classification2. To familiarize the learners with material cost and employee cost3. To acquaint learners with classification of and accounting for overhead costs.4. To enable learners to prepare cost sheet.	
Content:	Unit 1: Introduction to Cost Accounting Meaning, Scope, Objectives, Limitations of Cost Accounting; Installation of a Costing System; Cost Centre, Cost Unit, Cost Classification; Overview of elements of cost; Role of Cost Accountant in an organisation.	10 hours
	Unit 2: Elements of Cost: Material and Employee Cost Material: Meaning & Need, Essentials of Material Control; Functions of Purchase Department; Purchase Requisition, Stores Control; Issue of Materials: Methods of pricing of material issues- FIFO, LIFO and Weighted Average Price method, Economic Order Quantity (EOQ); Cost Accounting and treatment of losses- Wastage, scrap, spoilage and defectives. Employee Cost: Attendance & Payroll procedures, Elements of wages; Employee Turnover: Causes, Methods of calculating Employee Turnover; concept of idle time and overtime; System of wage payments and methods: Time Rate, Piece Rate, Taylor's Differential Piece Rate, Halsey Premium Plan & Rowan Plan.	20 hours
	Unit 3: Elements of Cost: Overheads Meaning, Importance & Classification of Overheads; Cost Allocation & Apportionment, Basis of Apportionment, Methods of Primary & Secondary Distribution; Overhead Absorption Rates. Activity Based Costing (ABC).	15 hours
	Unit 4: Cost Sheet Cost Sheet: Meaning, Characteristics, Objectives, Limitations; Preparation of Cost Sheet, Estimated Cost Sheet	15 hours

Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	<ol style="list-style-type: none"> 1. Jain S. P., & Narang, K.L. (2014). Cost Accounting Principles and practice – Kalyani Publishers, Ludhiana. 2. LAL, B. M., Nigam, B., & Jain, J.C. (2000). Cost Accounting Principles and practice. Hall of India Pvt. Ltd., New Delhi. 3. Bhar, B. K. (2012). Cost Accounting- Methods & Problems. Academic Publishers Calcutta 700073. 4. Maher, M. W., & Clyde, P. S. (2006). Cost Accounting: Principles and Practice. ICC, McMillan Inc. 5. Tulsian, P. C. (2018). Practical Costing. Publishers Sultan Chand. New Delhi 6. Khan, M. Y., & Jain, P.K. (2003). Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain various concepts in cost accounting. 2. Identify and account for elements of material and employee costs. 3. Identify and account for elements of overhead costs. 4. Prepare cost sheet.



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

Programme:		Bachelor of Commerce									
Course Code:		COM-112		Course Name:		Fundamentals of Banking (Minor)					
Semester:		II		Year:		2023-2024					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Leadership & Strategic Decision Making	Entrepreneurship & Innovation	Ethical, Sustainable, and Technological Competency
CO1	Explain the structures, types and systems of banking.	3	1	2	1	1	2	3	2	1	1
CO2	Explain the functions, types of customers and banker-customer relationship.	3	2	2	1	1	2	3	2	2	2
CO3	Elucidate negotiable instruments.	3	3	2	1	3	3	3	2	3	3
CO4	Practice e-banking.	3	3	3	1	3	3	3	2	3	3

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-112

Title of the Course: Fundamentals of Banking

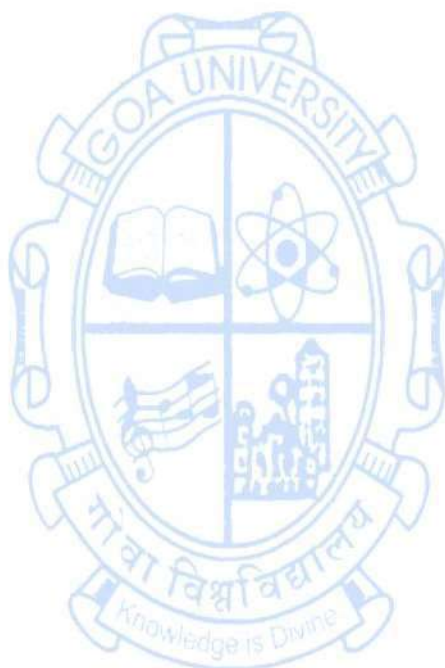
Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the structure, types, and systems of banking. 2. To impart knowledge of functions, types of customers and banker-customer relationship. 3. To familiarize the learners with Negotiable Instruments 4. To equip the learners with the basics of e-banking	
Content:	Unit 1: Introduction to Banking	10 hours
	Origin of Modern Banking in India, Meaning and Definition of Banking. Structure of Banking in India & Types of Banks: Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Payment Banks, Small Saving Banks. System of Banking: Unit Banking and Branch Banking. RBI: History, Role, and Functions.	
	Unit 2: Functions, Types of Customers and Banker-Customer Relationship	20 hours
	Primary Functions Accepting Deposits: Importance of Deposits, Classification of Deposits – Demand, Time and Hybrid, Different types of Deposits – Saving, Current, Fixed, Recurring and Hybrid. DEMAT Account: Meaning and Functions. Loans and Advances: Importance of Lending, Principles of Lending, Classification of Lending: Fund Based Credit Facilities – Cash Credit, Overdraft, Demand Loan, Bill Purchased, Bill Discounted, Project Finance. Non-fund Based Credit Facilities – Guarantees, Letter of Credit. Secondary Functions and other Functions Utility Function, Agency Function and Other Fee Based Services	
	Types of Bank Customers and Procedure and Practice in Opening Accounts of Different Customers: Minor, Individual Joint Account. KYC Norms and e-KYC. Banker-Customer Relationship – General and Termination.	
	Unit 3: Negotiable Instruments	15 hours
	Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Note, Bills of Exchange, and Cheque.	

	<p>Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement.</p> <p>Paying Banker: Introduction-meaning-Role-Functions-Duties.</p> <p>Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.</p>	
	<p>Unit 4: E-Banking in India</p> <p>Meaning, Characteristics, Benefits and Drawbacks of E-Banking, Types of E-Banking.</p> <p>ATM, Debit Card, Credit Card, NEFT, RTGS, ECS (Debit and Credit)– Meaning, Features and Functions.</p> <p>NPCI: Functions and Products – Aadhaar Enabled Payment Systems, Bharat Bill Payment System, BHIM, Cheque Truncation System, Digital Rupee, Immediate Payment Service, National Automated Clearing House, National Common Mobility Card, National Financial Switch, NUUP Services, RuPay, Unified Payments Interface, BharatQR. (in brief).</p>	15 hours
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<p>Books:</p> <ol style="list-style-type: none"> 1. Natarajan, S, and Parameswaran R, (2015). Indian Banking (Revised Ed.). S. Chand. 2. Indian Institute of Banking and Finance, (2016). Digital Banking. Taxmann. 3. Indian Institute of Banking and Finance,(2010). Banking Products and Services. Taxmann. 4. Indian Institute of Banking and Finance (2015). Principles & Practices of Banking (3rd Ed). Macmillan Education. 5. Indian Institute of Banking and Finance, (2010). Basics of Banking. Taxmann. 6. Khubchandani, B S, (2000). Practice and Law of Banking. Macmillan. 7. Agarwal O P, (2012). Modern Banking of India (2nd Ed.). Himalaya Publishing House. 8. Srivastava P K, (2013). Banking: Theory and Practice (12th Ed). Himalaya Publishing House. 9. Kandasami K P , Natarajan S, Parameswaran R, (2009). Banking Law and Practice (4th Ed.) S. Chand. 10. Gordon and Natarajan, (2006). Banking: Theory, Law and Practice (12th Ed). Himalaya Publishing House. <p>Journals:</p> <ol style="list-style-type: none"> 1. The Indian Banker, published by Indian Banker Association 2. Bank Quest, published by Indian Institute of Banking and Finance 3. Trends and Progress of Indian Banking (Annual) published by RBI. <p>Websites:</p> <ol style="list-style-type: none"> 1. Reserve Bank of India - www.rbi.org.in 2. Indian Institute of Banking and Finance - www.iibf.org.in 	

	3. Indian Banker's Association - www.iba.org.in 4. Institute of Banking Personal Selection - www.ibps.in 5. Institute of Finance, Banking and Insurance - www.ifbi.com 6. State Bank of India - www.onlinesbi.sbi 7. National Payment Corporation of India - www.npci.org.in
Course Outcomes:	After the completion of this course, the learners will be able to:
	1. Explain the structures, types and systems of banking. 2. Explain the functions, types of customers and banker-customer relationship. 3. Elucidate negotiable instruments. 4. Practice e-banking.



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

Programme:		Bachelor of Commerce									
Course Code:		COM-137		Course Name:		Tourism and Hospitality Management (MC)					
Semester:		II		Year:		2023-2024					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Leadership & Strategic Decision Making	Entrepreneurship & Innovation	Ethical, Sustainable, and Technological Competency
CO1	Develop awareness about the concept of Tourism.	3	1	3	2	2	3	3	2	3	3
CO2	Explain various forms of Tourism.	3	1	3	2	2	3	3	2	3	3
CO3	Identify the challenges for tourism development.	3	1	3	2	2	3	3	2	3	3
CO4	Identify the latest developments in Tourism and Hospitality industry	3	1	3	2	2	3	3	2	3	3


Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-137

Title of the Course: Tourism and Hospitality Management

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the fundamentals of tourism and challenges for sustainable tourism. 2. To enable learners to understand and describe various types of tourism and their constituents. 3. To enable learners to acquire skills in understanding the dynamics of hospitality.	
 Content:	Unit 1: Introduction to Tourism Meaning and Definition 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 Products, 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. Social evils of Tourism Industry – Responsible Vs Irresponsible Tourism – Sustainable Tourism.	15 hours
	Unit 2: Types and Forms of Tourism Types of tourism: Domestic, International; Inbound, Outbound, Inter-regional, Intra-regional. Forms: - Leisure, Business, Cultural, Religious, Sports, Medical, Adventure, Eco-Tourism, Green Tourism, Heritage Tourism, Sustainable Tourism, Cultural Tourism, Agri-Tourism and Rural Tourism. Factors affecting the growth of tourism, demand and supply factors for tourism, motivations in Tourism - Push and Pull factors Constituents of the tourism industry: Primary Constituents: Accommodation, Food, Transport, Intermediaries, Government Organizations; Secondary Constituents: Shops and Emporiums, Handicrafts and Souvenirs	15 hours
	Unit 3: Hospitality and its Related Sectors Origin, growth and nature of the Hospitality Industry, Factors affecting Hospitality and Tourism Industry, Employment Opportunities in the Hospitality Industry, Various sectors comprising the hospitality industry - lodging/accommodation, event planning, theme parks, transportation, cruises, Tourism and Hospitality in the 21st	15 hours

	century – Global gaming and Casino operations – Recent trends, The future of travel and tourism around the world
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities
Reference/ Readings:	<ol style="list-style-type: none"> 1. Goeldner, C. R. & Brent Ritchie, J. R. (2011). Tourism: Principles, Practices, Philosophies, Wiley India, 2. Seth, P. N., & Bhat, S. S. (2010). An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 3. Bhatia, K. (2010). An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 4. Bhatia, K. (2010). International Tourism, Sterling Publishers Private Limited. 5. Cooper, C., Fletcher, J., Gilbert, D., & Wanhill, S. (2008). Tourism: Principles and Practice, Pitman Publishing. 6. Davison, R. (2008). Tourism. Pitman Publishing. 7. Smith, M., & Puczko, L. (2015). Health and Wellness Tourism.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Develop awareness about the concept of Tourism 2. Explain various forms of Tourism. 3. Identify the challenges for tourism development. 4. Identify the latest developments in Tourism and Hospitality industry.

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

Programme:		Bachelor of Commerce									
Course Code:		COM-140		Course Name:		Economics of Financial Investments (MC)					
Semester:		II		Year:		2023-2024					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
			Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning		Financial Analysis and Compliance	Legal and Technological Competency	Ethical and Professional Practices
CO1	Understand the fundamental concepts of financial planning and Investment Products.	3	2	2	2	1	2	3	1	1	2
CO2	Examine the various traditional and modern avenues of Investment.	3	2	2	2	1	2	3	1	1	2
CO3	Analyse the working of different Investment Products.	3	2	2	2	1	2	3	1	1	2
CO4	Evaluate the different goals of financial planning and creating an investment portfolio of an individual investor.	3	2	2	2	1	2	3	1	1	2


Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-140

Title of the Course: Economics of Financial Investments

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the need of financial planning and investment. 2. To acquaint the learners with various traditional and modern investment avenues. 3. To explain the functioning of different types of investment options. 4. To enable the learners to design an investment portfolio.	
 Content:	Unit 1: Financial Planning and Investment Decisions Meaning and Need for Financial Planning; Factors influencing Financial Planning (Returns, Risk, Liquidity, Marketability, Tax Benefit, Inflation, Safety); Need and scope of Financial Planning Services; Components of Financial Planning: Defining Financial Goals (Goal Value, Investment Horizon, Funding the Goal); creating a Risk Profile of an Investor, Designing Investment Portfolio.	10 hours
	Unit 2: Traditional Investment Avenues Banking Products and services: Types of Bank Deposit accounts, Savings Account, Current Account, Recurring Deposit Account, Fixed Deposits, Flexi-deposit Account, Public Provident Fund, Sukanya Samruddhi Yojana; Sovereign Gold Bonds. Types of Bank Loans: Short-term, Medium term and Long -term (examples and present interest rate structure to be discussed in light of Nationalised and Private banks); Post Office Investment: Savings Account, Recurring Deposit, Time Deposit, Monthly Income Scheme, Senior Citizen Savings Scheme, National Saving Certificates (VIIIth Issue), Kisan Vikas Patra, Mahila Samman Saving Certificate, National Pension System (All Citizen Model), Atal Pension Yojana. Insurance Products: Types of Life Insurance Policies (Money Back Policy, Endowment Policies, Pension Policies, ULIP, Term Insurance Policies, Whole Life Policies). Types of General Insurance Policies; Health Insurance policy and its Plan, Property Insurance, Motor Insurance, Pet Insurance, Loan Insurance.	15 hours
	Unit 3: Mutual Fund Investment Meaning and Features of Mutual Funds; Benefits and Cost of Investing in Mutual Funds; Types of Mutual Fund Products (Equity, Debt, Hybrid, Solution Oriented, and	20 hours

	others). Types of Equity Schemes, Debt Schemes, Hybrid Schemes, Solution Oriented Schemes and Other Schemes; Systematic Transactions (Systematic Investment Plan, Systematic Withdrawal Plan, Systematic Transfer Plan, Switches). Analysis of Mutual Fund Fact Sheet (practical component); Calculation of Present value, Future Value, Redemption Amount, Absolute Return, Compounded Annual Growth Rate, Standard Deviation, alpha beta, Extended Internal Rate of Return, Sharpe ratio (Numerical).	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Khan, M.Y. (2009), Indian Financial System (Sixth ed.), Tata McGraw Hill Education Pvt. Ltd, New Delhi, 2. Pandian, P.(2013) Security Analysis and Portfolio Management (second ed.), Vikas Publishing house, UP. 3. Investment Advisor Level 1 (2016), National Institute of Securities Market, Taxmann Publications Ltd. Mumbai 4. Mutual Funds Products and Services (2010) Indian Institute of Banking and Finance, Taxmann Publications Ltd. Mumbai. 5. Registrars to an Issue and Share Transfer Agents- Mutual Fund (2015). National Institute of Securities Market, Taxmann Publications Ltd. Mumbai. 6. Securities Market Foundation (2018), National Institute of Securities Market. Taxmann Publications Ltd. Mumbai. 7. Tripathi, V. & Panwa, R. N. (2020), Investing in Stock Markets, (Fifth ed.), Taxmann Publication Pvt. Ltd. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamental concepts of financial planning and Investment Products. 2. Examine the various traditional and modern avenues of Investment. 3. Analyse the working of different Investment Products. 4. Evaluate the different goals of financial planning and creating an investment portfolio of an individual investor. 	



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

Programme:		Bachelor of Commerce									
Course Code:		COM-148		Course Name:		Corporate Secretaryship (SEC)					
Semester:		II		Year:		2023-2024					
PO-PSO-CO Mapping											
PO-PSO-CO Matrix		PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4
		Knowledge	Financial Acumen and Analytical Skills	Business Management and Strategic Skills	Communication and Interpersonal Effectiveness	Technological and Global Business Competence	Entrepreneurial Mindset and Lifelong Learning	Knowledge	Financial Analysis and Compliance	Legal and Technological Competency	Ethical and Professional Practices
CO1	Explain the theoretical background of the Corporate Secretary.	3	3	2	2	2	2	3	3	3	3
CO2	Perform secretarial practice related to conduct of company meetings.	3	3	2	2	3	2	3	3	3	3
CO3	Perform secretarial audit.	3	3	2	2	3	2	3	3	3	3
CO4	Demonstrate drafting skills related to Corporate Secretaryship.	3	3	2	2	2	2	3	3	3	3

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-148

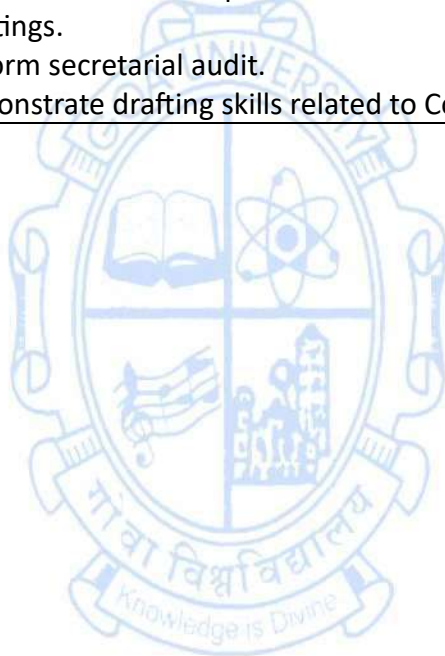
Title of the Course: Corporate Secretaryship

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide the learners an insight about Corporate Secretarial Practices 2. To apprise learners about the role of Corporate Secretary towards Company's statutory provisions, rules and regulations. 3. To familiarize learners with aspects of Company Management, Meetings and reports.	
Content:	Unit 1: Introduction to Company and Corporate Secretary Definition of Company, Characteristic features of a company, Kinds of Companies; Definition of Corporate Secretary, Qualification, Appointment, Functions, Dismissal, Company Secretaries Act, 1980 (Overview), Company Secretaries Regulations, 1982 (Overview); Directors, Kinds of Directors-Requirement of Woman Director and Importance of Independent Director, Director Identification Number and its significance, Qualification and Disqualification- Retirement; Secretarial Standards SS-1 to SS-10 (Overview)	15 hours
	Unit 2: General Body and Board Meetings (Practical) Board Meeting, Committee Meeting- Mandatory Committees and its importance, Role and Composition, Powers of the Board, Drafting Notices for calling AGM, EGM; Drafting Agenda and Minutes, Drafting Board Resolutions, Mock General and Board Meetings	30 hours
	Unit 3: Secretarial Audit (Practical) Secretarial Audit: Procedure and Stages, Secretarial Audit Simulation, Drafting Auditor's Report, Checking compliance with Secretarial Standards, Preparing Annual Returns of Listed Companies	30 hours
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	1. Kapoor, G. K., & Dhamija, S. (2022). Company Law and Practice (Twenty sixth ed.). Taxman Publications, New Delhi. 2. Singh A. (2022). Company law (Seventeenth ed.). Eastern Book Company. 3. Bhandari (2023). Guide to Company Law Procedure (Twenty Fifth ed.). Wadhwa & Company, Agra & Nagpur.	

	<ol style="list-style-type: none"> 4. Kapoor N.D (2018). Company Law (Thirty First ed.). Sultan Chand & Sons, New Delhi. 5. Nolakha R.L. (2021). Company Law and Secretarial Practice (Twelfth ed.). RBD company, Rajasthan. 6. Taxman's (2020). Taxman's Companies Act with Rules. New Delhi, India: Taxman Publications. <p>List of Journals/Periodicals/Magazines/Newspapers etc. ICSI Journals and Bulletins, Student Company Secretary: ICSI Publication, Company Law Journal, Journal of Corporate Law Studies (Taylor and Francis), Corporate Laws (Oxford University press).</p> <p>Web resources: www.icsi.edu www.indianlawjournal.com</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the theoretical background of the Corporate Secretary 2. Perform secretarial practice related to conduct of company meetings. 3. Perform secretarial audit. 4. Demonstrate drafting skills related to Corporate Secretaryship.





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	3	3	2	1	3	3	3	3	2	3	
CO2	3	3	2	1	3	3	3	3	2	3	
CO3	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.

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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
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)

- Definition and concept of entrepreneur Qualities, Skills and Functions of entrepreneur
- 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.



Overall Mapping of Course

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.



Overall Mapping of Course

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
UCLS101	Business Laws (SEC 1)			
	Theory	75	45	3
	Practical	25	15	1
	Total	100	60	4

Course Objectives

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

Course Outcomes

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

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

Syllabus

Unit I The Indian Contract Act, 1872 (24 Marks-18 lectures)

a) **General principles of contract**

- i. Contract – meaning, characteristics and kinds
- ii. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- iii. Void agreements
- iv. Discharge of a contract – modes of discharge, breach and remedies against breach of contract.

- v. Contingent contracts
- vi. Quasi – contracts

b) Specific Contracts

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

Unit II Sale of Goods Act, 1930 (20 Marks-12 lectures)

- i) Contract of sale, meaning and difference between sale and agreement to sell.
- ii) Conditions and warranties
- iii) Transfer of ownership in goods including sale by a non-owner
- iv) Performance of contract of sale
- v) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

Unit III Arbitration and Conciliation Act, 1996 (25 Marks-12 lectures)

- i) Introduction
- ii) Arbitration
- iii) Arbitration Agreement
- iv) Arbitral Tribunal and arbitral procedure
- v) Jurisdiction of Arbitral Tribunal
- vi) Conduct of Arbitral proceedings
- vii) Making of Arbitral Award
- viii) Termination of Arbitral Proceedings
- ix) Conciliation – meaning
- x) Procedure for commencement of proceedings
- xi) Appointment of conciliator
- xii) Conciliation procedure
- xiii) Role of conciliator
- xiii) Termination of conciliation proceedings
- xiv) Status of settlement by conciliator

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

- 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)
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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.



Overall Mapping of Course		2.38
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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER III

Subject Code	Subject Name	Marks	Lectures	Credits
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)
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Retailing – Meaning, Factors responsible for growth. Functions/Role of a retailer. Retail Life Cycle – Meaning and stages. Retail scenario in global and Indian context – including FDI in retail, multi-channel retailing

Unit II Retail Formats (25 Marks-15 lectures)

Retail Formats - Concept. Types of Retail Stores – based on

- a) Form of Ownership – Independent retailer, chain retailer, franchising, lease departments, consumer co-operatives.

- b) Merchandise Offered – Convenience stores, Super markets, Hyper Markets and Malls, Specialty Stores, Department Stores, Off - Price Retailers, Factory Outlets, Catalog Showrooms.
- c) Non-Store Retailing – Direct Selling, Mail Order, Telemarketing, Automated Vending.

Unit III Store Location (25 Marks-15 lectures)

Meaning and importance of store location. Types of location – a) Free Standing (b) Part of Business District (c) Part of the shopping centre (d) Other Retail locations

Steps involved in choosing a retail location - 1. Market identification 2. Determining the market potential – Elements to be considered 3. Identification of alternate sites (including factors) 4. Selection of site (including factors)

Unit IV Store Design and Layout (25 Marks-15 lectures)

Store Design – Meaning and importance. Objectives of a Good Store Design. Exterior Store Design – Meaning and components. Interior Store Design – Meaning and components. Store layout – Meaning and types of layouts – a) Grid Layout (b) Racetrack layout (c) Freeform layout. Layout Selection – Factors to be considered. Space Planning – Meaning and concept of Planogram. Visual Merchandising – Meaning and methods of display. Detecting and Preventing Shoplifting – Meaning and measures to reduce shoplifting. Employee Theft – Meaning and measures to reduce employee theft.

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, Delhi.
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, New Delhi

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

Assessment

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

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



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

Programme: Bachelor of Commerce		Consumer Behaviour (GE 4)									
Course Code: UCOG132		Course Name:		2021-2022							
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		Fundamentals of Investment (CC12)									
Course Code: UCOC108		Course Name:		2021-2022							
Semester: IV		PO-PSO-CO Mapping									

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.

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

a) Fixed Income Securities

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

(b) Approaches to Equity Analysis

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

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

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

UNIT IV Investor Protection (20 marks-10 Lectures)

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

Reference Books:

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

Assessment

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

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



Overall Mapping of Course

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.

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

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

Revenue account to be prepared under FORM B-RA.

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

Balance Sheet to be prepared under FORM B-BS.

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

Unit III Accounting for Underwriting of Shares and Debentures

(20 Marks-12 lectures)

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

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

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

Reference Books

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

Assessment

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

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

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



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 Year-u/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) Singhania, Vinod K., & Monica Singhania, *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) Singhania V.K. *Students' Guide to Income Tax* , Taxmann Publications
- 5) Hariharan.N., *Income Tax Law& Practice* Vijay Nicole Imprints Pvt.Ltd.
- 6) 6. Singhania V.K., & Singahania 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Practical sessions shall be held on the following topics:

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

Reference Books

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

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

Assessment

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

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



Overall Mapping of Course



Overall Mapping of Course

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-

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

b) Introduction to M-commerce

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

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

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

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

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

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

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

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

Guidelines for conduct of Practicals

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

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

Reference Books

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

Assessment

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

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

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



Overall Mapping of Course	2.58
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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.



Overall Mapping of Course

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.



Overall Mapping of Course	2.73
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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.



Overall Mapping of Course

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.



Overall Mapping of Course	1.98
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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.



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	

- Unit II Internal Control System (20 Marks-10 lectures)**
- Meaning – Nature and Objectives of internal Control System
 - Procedure for Evaluation of Internal Control System
 - Methods for evaluation of internal control system,
 - ✓ Internal Control Questionnaire – Meaning, illustrations, merits and demerits
 - ✓ Flow chart – meaning, illustrations , merits and de-merits
 - Internal Check – Meaning, objectives, merits and demerits
 - Internal Audit – Meaning and Significance
-
- Unit III Audit Process (40 Marks-25 lectures)**
- (a) Basic Preparations**
- Audit plan – Meaning and steps in audit planning
 - Audit Programme – Meaning, objectives, contents, merits and limitations.
 - Audit evidence - Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, documentation, direct confirmation, re-computation, Analytical review techniques, and representation by management.
 - Audit Working Papers – Purpose, contents, working files – permanent and temporary files, ownership & confidentiality of working papers.
 - Audit Note Book- Purpose, content and benefits
 - Routine checking
 - Audit Sampling - Judgmental and statistical sampling
 - Test checking
- (b) Vouching, Verification and Valuation**
- Vouching – Meaning, objectives
 - General procedure for vouching
 - General Considerations in audit of payments, receipts, purchases and sales.
 - Verification-meaning, objectives, verification V/s Vouching
 - Valuation-meaning, objectives, Verification V/s. Valuation
 - Procedure for Verification & Valuation in general – Verification of inventories

with case laws.

c) Audit Report

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

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

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

Note.

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

Reference Books

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

Assessment

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.



Overall Mapping of Course

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)
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Product Decisions - 1. Types of Goods 2. Life Cycle of Goods 3. Quality.

Pricing– Price v/s value – Meaning, factors affecting retail pricing

Promotion decisions – Need, objectives and forms.

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

Identifying and responding to changing customer profiles. Retail Shopper –

Meaning and factors influencing retail shopper. Customer decision making

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

Unit III Servicing the Retail Customer (25 Marks-15 lectures)

Customer Service – Meaning. Standardisation v/s Customisation. Importance of service in retailing, Product enhancement through services – Principles for delivering distinctive services. Managing customer expectations and handling complaints – Meaning, process of handling complaints. Customer loyalty – Meaning. Customer Loyalty Programmes – Meaning and essential features. Concept of Customer Relationship Management.

Unit IV Retail Strategies and Implementations (25 Marks-15 lectures)

Growth strategies: Development, Diversification. Market penetration, Market expansion, Retail format.

Implementing Retail Strategies process- Define the business mission, conduct a situation Audit, Identify strategic opportunities, evaluate strategic alternatives, Establish specific objectives and allocate resources, Develop a retail mix to implement strategy, Evaluate performance and make adjustments.

Retail Logistics Management – Meaning, importance.

Concept of supply chain management – Retail logistics – Push logistics v/s pull logistics.

Reference Books

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

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

Assessment

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

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



Overall Mapping of Course

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.



Overall Mapping of Course	2.5
<p> 1. Introduction to the Course 2. Foundational Concepts 3. Advanced Topics 4. Practical Applications 5. Conclusion and Future Directions </p>	<p> 1. Introduction to the Course 2. Foundational Concepts 3. Advanced Topics 4. Practical Applications 5. Conclusion and Future Directions </p>

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)

- Layout – Meaning, elements of an advertisement, Principles of effective layout.
- Illustration- functions and types
- Copywriting – Meaning, types and essential components of copy, Principles for effective copywriting for Posters, Print, Radio , Television & Web/ Internet

Unit III Advertising Agency (25 Marks-15 lectures)

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.



Overall Mapping of Course	2.63
<p> The course is designed to provide students with a comprehensive understanding of the principles and practices of project management. The course covers the following topics: </p> <ul style="list-style-type: none"> Project Management Fundamentals Project Planning and Scheduling Project Organization and Management Project Risk Management Project Communication and Reporting Project Closure and Evaluation <p> The course is structured to provide students with a solid foundation in project management, and to prepare them for the challenges of the project management profession. The course is designed to be a comprehensive introduction to the field of project management, and to provide students with the knowledge and skills necessary to succeed in this field. </p>	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 & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER V- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD115	Major IV – Services Marketing-II (DSE 4)	100	60	4

Course Objectives

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

Course Outcomes

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

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

Syllabus

- Unit I Tourism and Hospitality Services (25 Marks-15 lectures)**
Tourism Services, Tourism product – meaning and components (attraction, accommodation, transport, support and auxiliary services). Demand factors for tourism product. Role of tour operators and travel agents.
Hospitality Services, hospitality product – meaning and components (location, facilities, services, image, price), major decisions in marketing of hotels, classification of hotels.
Airlines Services – meaning and feature of airline product, marketing mix for airlines.
Indian Railways – Brief profile, pricing considerations for Indian railways.

Emerging trends in tourism:

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

Unit II Banking Services (25 Marks-15 lectures)

Bank marketing – meaning and importance.

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

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

Unit III Insurance Services (25 Marks-15 lectures)

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

Types of insurance –

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

Insurance marketing in India – need, landmark developments.

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

Reinsurance – concept and importance

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

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

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

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

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

Web marketing- concept, benefits.

Reference Books

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

Assessment

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

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

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



Overall Mapping of Course	2.88
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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.



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

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



Overall Mapping of Course	2.4
<p>1. Introduction to the Course</p> <p>2. Foundational Concepts</p> <p>3. Advanced Topics</p> <p>4. Practical Applications</p> <p>5. Conclusion and Future Directions</p>	<p>1. Introduction to the Course</p> <p>2. Foundational Concepts</p> <p>3. Advanced Topics</p> <p>4. Practical Applications</p> <p>5. Conclusion and Future Directions</p>

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. 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.



Overall Mapping of Course

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.



Overall Mapping of Course	2.55
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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- BUSINESS MANAGEMENT

Subject Code	Subject Name	Marks	Lectures	Credits
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	

Unit II Strategy Formulation (25 Marks-15 lectures)

Vision: meaning -Vision statement.

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

Environmental Analysis:

i) Internal Environment: Meaning- Factors

ii) External Environment: Meaning- Factors

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

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

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

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

Reference Books

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

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

Assessment

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

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



Overall Mapping of Course

CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA

PROGRAMME: BACHELOR OF COMMERCE

SEMESTER VI- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD125	Accounting Major VII – Accounting II (DSE 7)	100	60	4

Course Objectives

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

Course Outcomes

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

- CO1** Prepare Cash book, Receipts & Expenditure Account/Profit & Loss Account and Balance sheet in case of professionals.
- 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.
- CO3** Recording financial transactions with respect to the redemption of debentures.
- CO4** Prepare Statement of Affairs, Deficiency/Surplus Account and Liquidator's Final Statement of Account.

Syllabus

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

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

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

Unit II Investment Accounting (20 Marks-12 lectures)

Meaning and types of investments, Ex-interest/ dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.

Unit III Redemption of Debentures (40 Marks-18 lectures)

Concept, Sources of finance, Methods of Redemption of Debentures - Sinking Fund, Insurance Policy, Own Debentures and Convertible Debentures method (excluding ex-interest/cum interest). Journal Entries and Ledger Accounts regarding redemption of debentures.
(Practical problems to cover Sinking Fund, Insurance Policy and Convertible Debentures methods only).

Unit IV Liquidation of Companies (20 Marks-12 lectures)

Meaning of Liquidation, Salient Features of Liquidation, Methods of Liquidation, Consequences of Liquidation, Fraudulent Preference, Order of Payment, Statement of Affairs and Deficiency/Surplus Account, Lists attached to the Statement of Affairs, Liquidator's Final Statement of Account.
Practical problems to cover only the preparation of 'Liquidator's Final Statement of Account'.

Reference Books

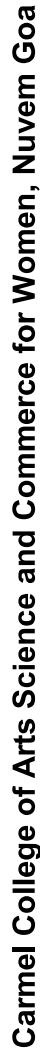
1. Agarwal, B., & Gupta, M. IPCC (Group II) Advanced Accounting Text & Problems - Revised. Allahbad: Suchita Prakashan.
2. Gupta, R. L., & Radhaswamy, M. Advanced Accountancy. New Delhi: Sultan Chand.
3. Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.

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

Assessment

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

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



Overall Mapping of Course	3
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CARMEL COLLEGE OF ARTS, SCIENCE & COMMERCE FOR WOMEN

NUVEM-GOA**PROGRAMME: BACHELOR OF COMMERCE**

SEMESTER VI- ACCOUNTING

Subject Code	Subject Name	Marks	Lectures	Credits
UCOD132	Accounting Major VIII- Corporate Accounting and Tax Planning (DSE 8)	100	60	4

Course Objectives

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

Course Outcomes

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

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

Syllabus

Unit I Holding Companies

(40 Marks-20 lectures)

Concept of holding company, wholly owned and partly owned subsidiaries, provisions of the Companies Act, 2013 with reference to holding

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

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

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

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

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

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

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

Reference Books

1. Maheshwari, S.N., Maheshwari S.K. and Maheshwari S.K. (2018), *Advanced Accountancy (Volume II)*, Vikas Publishing House, Noida.
2. Arulanandam M.A. and Raman K.S (2006), *Advance Accountancy (Vol. II) Corporate Accounting*, Himalaya Publishing House, Mumbai.
3. Mehrotra H.C. and Goyal S.P. (2019), *Corporate Tax Planning and Management*, Sahitya Bhawan Publication, Agra.
4. 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		Business Management Major VIII- Brand Management (DSE 8)									
Course Code: UCOD129		Course Name:		2021-2022							
Semester: VI		Year:		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)
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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.



Overall Mapping of Course	2.35
<p>1. Introduction to the Course</p> <p>2. Foundational Concepts</p> <p>3. Advanced Topics</p> <p>4. Research Methods</p> <p>5. Case Studies</p> <p>6. Current Issues</p> <p>7. Conclusion and Future Directions</p>	<p>1. Introduction to the Course</p> <p>2. Foundational Concepts</p> <p>3. Advanced Topics</p> <p>4. Research Methods</p> <p>5. Case Studies</p> <p>6. Current Issues</p> <p>7. Conclusion and Future Directions</p>

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.



Overall Mapping of	3
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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.