## Programme/Course Outcome (2016-17)

- 1. Bachelor of Commerce (B. Com.)
- 2. Bachelor of Computer Application (B. C. A.)
- 3. Master of Commerce (M. Com.)

## **Bachelor of Commerce (B. Com.)**

## **Programme Outcome**

The three-year Degree in Bachelor of Commerce (B.Com.) Programme:

- Provides understanding and knowledge of the areas related to management, marketing, finance, accounting, taxation, economics, business communication, information technology, which instills in students the knowledge and capability of understanding the business world and economy.
- The students will acquire the knowledge, skill in different areas of management, marketing, finance, accounting, taxation, economics, business communication, information technology etc., which will help in developing analytical, leadership and decision-making skills among the students thereby increasing their job prospects.
- Students will get the practical skills to work as accountant, audit assistant, tax consultant, computer operator and in the areas of other financial supporting services.
- The programme aims at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would help the students to start their own business and lead to develop an attitude of life-long learning.
- The programme will also prepare students for courses like CA, CS, ICWA. Thus, students will be able to do their higher education and can make research in the field of finance and commerce.
- The programme also involves training the students to check unethical behaviour, falsification and manipulation of information in order to avoid disasters which will facilitate character building and help in making responsible citizens

Course Name	Course Objectives / Course Outcome / Learning Outcome
SEMESTER I	
English - I	To improve the English language proficiency of the students, by developing their reading, comprehending, writing, listening and speaking skills.

	> To provide them competence and expertise to answer
	various competitive exams.
General Management - I	<ul> <li>To expose students to various aspects of general management.</li> </ul>
Financial Accounting - I	<ul> <li>To provide knowledge about accounting from vouchers.</li> <li>To prepare financial statements from single entry system.</li> <li>To provide students' knowledge of accounting for depreciation.</li> </ul>
Managerial Economics - I	<ul> <li>To enable students to understand integration of economic theory with business practice.</li> <li>To familiarize students with economic tools and techniques and their application in business decision making.</li> </ul>
Mathematical Techniques - I	<ul> <li>To provide basic knowledge of mathematics and its applications.</li> <li>To acquaint the students with wide range of applications of mathematical techniques to commerce, economics and practical situation.</li> </ul>
Information Technology - I	<ul> <li>To provide the basic knowledge of data, information, data processing and information technology.</li> <li>To introduce the concepts of computer hardware, software and networking.</li> <li>To introduce the concepts of computer ethics and IPR.</li> <li>To develop skills in basic application software.</li> </ul>
Cost Accounting – I (Foundation Course)	To acquaint the student with the basic concepts and tools used in cost accounting, components of cost, their accounting and management control
Accounting – I (Foundation Course)	<ul> <li>To acquaint students with the knowledge of accounting for special systems such as hire purchase, installment purchase and royalty accounts.</li> <li>To provide knowledge of accounting entries for issue and buy-back of shares</li> <li>To provide knowledge of accounting entries for redemption of shares</li> </ul>
Environmental Studies - I	<ul> <li>To provide knowledge about natural resources – renewable and non-renewable.</li> <li>To acquaint the students with the concept of Ecosystem.</li> <li>To acquaint the students with the concept of Biodiversity and its conservation.</li> </ul>

	SEMESTER II
English - II	➢ To listen to, understand and convey information.
	> To listen to and respond appropriately to the
	contributions of others.
	$\succ$ To understand, order and present facts, ideas and
	opinions.
	$\succ$ To articulate the experience and express what is
	thought, felt and imagined.
	To communicate clearly and fluently.
	To use grammatically correct language.
Concerl Management II	To use register appropriate to audience and context.
General Management - II	$\succ$ To expose students to various aspects of general
Financial Accounting - II	management.
Financial Accounting - II	To provide students' knowledge of departmental and branch accounts.
	<ul> <li>To familiarize students with the methods of inventory</li> </ul>
	valuation.
	<ul><li>To acquaint students with the knowledge of calculation</li></ul>
	of fire insurance claims.
Managerial Economics - II	> To acquaint students with a series of basic economic
	principles of decision-making process within the firm.
	> To familiarize the students with the approach, language
	and advanced techniques of managerial economics that
	are applied in business decision making.
Mathematical Techniques - II	> To provide basic knowledge of mathematics and its
	applications.
	$\succ$ To acquaint the students with wide range of
	applications of mathematical techniques to commerce,
Information Technology - II	economics and practical situation.
mormation recimology - 11	To provide basic knowledge of concepts of multimedia and web technology.
	<ul><li>and web technology.</li><li>➢ To introduce the concepts of E-commerce, E-banking</li></ul>
	and M-commerce.
	<ul> <li>To explain issues related to computer security.</li> </ul>
Cost	<ul> <li>To provide students with the knowledge of elements of</li> </ul>
Accounting – II	cost – Labour cost and control
(Foundation Course)	> To provide students with the knowledge of elements of
	cost – Overhead Accounting and control
	> To acquaint students with preparation of cost sheet.
Accounting – II	$\succ$ To acquaint students with the accounting system for
(Foundation Course)	professionals.
	$\succ$ To familiarize students with the system of Voyage
	Accounts.
	> To familiarize students with accounting for co-operative
	societies and accounting for Local Self-Government.

Environmental Studies II	
Environmental Studies II	$\succ$ To acquaint students with types, effects, causes and
	measures to control pollution.
	$\succ$ To familiarize students with social issues and
	environment.
	$\succ$ To provide knowledge about human population and the
	environment.
	SEMESTER III
Business Communication -I	> To increase students' confidence and ability to
(Modern Communication Skills)	communicate orally while using technology.
	> To improve collaboration and communication skills of
	students.
	> To enhance multimedia literacy skills of students.
	> To build relationships and establish their online social
	presence.
<b>Business Environment-I</b>	> To apprise students to different aspects of environment.
	$\succ$ To make students aware of how different factors in the
	environment can affect business.
	$\succ$ To make students aware of business environment in
	Goa.
	$\succ$ To familiarize students about important changes in
D · E· I	economic environment after liberalization.
<b>Business Finance - I</b>	To provide the conceptual knowledge of principles of husiness financial planning
	<ul> <li>business finance and the process of financial planning.</li> <li>To create an understanding on significance of capital in</li> </ul>
	business along with effective designing of capital
	structure with emphasis on financial process of Trading
	on Equity.
Financial Accounting - III	<ul> <li>To familiarize students with the concept of cost, costing</li> </ul>
	and cost accounting.
	$\succ$ To acquaint students with the methods of costing – Unit
	Costing, Job Costing, Process Costing, Contract Costing
	and Operating Costing.
	> To Provide knowledge of techniques of costing -
	Marginal Costing, Standard Costing and Budgetary
	Costing.
Indian Financial and Fiscal	> To acquaint students with the structure and components
System	of the Indian financial system.
	> To familiarize students with recent developments in the
	Indian banking sector.
	<ul> <li>To enable students to understand the Indian fiscal scene.</li> </ul>
	> To facilitate students' understanding and analysis of the
	two most essential components of economic policy, viz.
	monetary policy and fiscal policy
Business Laws- I	
FUSHIOS LUTS- I	To provide a brief idea of frame work of a few business Issue in India
	laws in India

Statistical Tashniguag I	
Statistical Techniques - I	<ul> <li>To enable the students to gain understanding of statistical techniques as are applicable to business.</li> </ul>
Accounting	> To Familiarize students with Investment Accounting.
(Applied Component)	<ul> <li>To familiarize students with accounting for underwriting</li> </ul>
	of shares.
	> To enable students to prepare accounts for insolvency of $f_{\rm max}$
	firm.
A 3	To provide students' knowledge of Hotel Accounting.
Advertising	> To Familiarize students with the concept of advertising,
(Applied Component)	future of advertising, advertising and social ethics.
	> To provide knowledge about fundamental tasks in
	advertising.
Computer Application for	> To enhance the students' understanding of usefulness of
Business – I	information technology tools for business operation.
(Applied Component)	<ul> <li>To familiarize with the process needed to develop,</li> </ul>
	report and analyse business data.
	<ul> <li>To learn how to use and apply spreadsheet add-ins to</li> </ul>
	solve business problems. SEMESTER IV
<b>Business Communication - II</b>	> To make students aware of their Constitutional rights
(Business and Public	and duties and how they can use their communication
<b>Communication</b> )	skills actively for the betterment of society
	$\succ$ To familiarize students with a basic understanding of the
	process of writing for business.
	To develop an ability to use writing in practical business
Business Environment -II	<ul><li>and public situations.</li><li>➤ To apprise students to different aspects of business</li></ul>
Business Environment -11	environment.
	To make students aware of how different factors in the
	environment can affect business.
	> To make students aware of business environment in
	Goa.
	$\succ$ To familiarize students with changes in economic
	environment after liberalization.
<b>Business Finance - II</b>	To provide the knowledge of short term and long-term
	<ul><li>sources of finance.</li><li>To acquaint students with capital markets and marketing</li></ul>
	To acquaint students with capital markets and marketing of securities.
Financial Accounting - IV	<ul> <li>To familiarize students with preparation of financial</li> </ul>
- munchur recounting - 1 v	statements of company form of organisation.
	To Familiarize students with methods of financial
	statement analysis and interpretation such as Common
	Size Statements, Comparative Financial Statements and
	Ratio Analysis.
	> To provide knowledge about preparation of cash flow
	Statement and Fund Flow Statement.

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Economics of Resources	<ul> <li>To familiarize the student with concepts and issues in the realm of environmental economics and sustainable development.</li> <li>To introduce the student to the economics of resources and their use against the background of growing global concerns over the future of the world economy due to the rapid depletion of natural resources.</li> <li>To introduce the student to the economics of human resource development.</li> </ul>
Business Laws - II	<ul> <li>To provide a brief idea of frame work of a few business laws in India.</li> <li>The students are expected to study the changes in these laws made from time to time.</li> </ul>
Statistical Techniques - II	<ul> <li>To enable the students to gain understanding of statistical techniques as are applicable to business.</li> <li>To give comprehensive knowledge of the subject to the students opting for professional and academic courses.</li> </ul>
E-Commerce and E- Accounting (Applied Component)	<ul> <li>To familiarize students with the concept of e-commerce, e-marketing, e-payment system, e-customer relationship management, e-supply chain management and m-commerce.</li> <li>To acquaint students with the package of Tally.</li> </ul>
Advertising - II (Applied Component)	<ul> <li>To familiarize students with the meaning and tools of visual communication.</li> <li>To familiarize students with the layout, copywriting of advertising.</li> <li>To provide knowledge about advertising effectiveness.</li> </ul>
Computer Application for Business – II (Applied Component)	<ul> <li>To familiarize the student with various applications of information and communication technologies in business.</li> <li>To familiarize the student with the mechanism for conducting business transactions through electronic means.</li> </ul> SEMESTER V
Industrial Management	<ul> <li>To acquaint the students with knowledge about industrial management, industrial productivity and total quality management.</li> </ul>
Entrepreneurship Development -I	<ul> <li>To motivate the students to be self-employed.</li> <li>To provide theoretical knowledge on how to start an enterprise of their own.</li> <li>To provide practical knowledge on writing a project report to obtain finance.</li> </ul>

International Economics	
	<ul> <li>To enable students, understand the role of international trade and investment in economic growth and development.</li> <li>To acquaint students with the various macroeconomic variables that are of significance in an open economy.</li> <li>To help students understand economic trends in the global economy</li> </ul>
Major - Accounting	
Advanced Accounting - I (Major 1)	<ul> <li>To provide knowledge about valuation of goodwill.</li> <li>To provide knowledge about accounting for internal reconstruction, mergers, acquisitions and external reconstruction.</li> <li>To provide knowledge of journal entries and ledger accounts of redemptions of debentures.</li> </ul>
Income Tax, Service Tax & Goa Value Added Tax - I (Major 2)	<ul> <li>To provide an insight into the main provisions of the Income Tax Act 1961, applicable to the assessment year.</li> <li>To provide basic knowledge about Service Tax Act.</li> <li>To provide basic knowledge about Goa Value Added Tax.</li> </ul>
Auditing -I (Major 3)	<ul> <li>To impart knowledge about the principles, methods, techniques of auditing and their applications to understand the objective and concepts of auditing.</li> <li>To gain working knowledge of generally accepted auditing procedures and of techniques and skills.</li> </ul>
Major - Cost and Management Ac	counting
Methods of Costing (Major 1)	To provide basic conceptual and working knowledge of various methods of cost accounting.
Techniques of Costing (Major 2)	To provide in-depth study of techniques of costing.
Cost and Management Audit (Major 3)	To provide knowledge of the techniques and methods of planning and execution of a cost and management audit.
	SEMESTER VI
Human Resource Management	To enable the students, comprehend the key and vital issues of HRM in a dynamic environment.
Entrepreneurship Development - II	<ul> <li>To provide knowledge about steps in setting up of SSI.</li> <li>To provide knowledge of functional areas of management.</li> <li>To acquaint students about incentives and subsidies available to entrepreneurs.</li> </ul>

CourseCourse Objectives / Course OutcomeCodeName of the Course/Learning Outcome			
Small and	d Medium Enterprise	es (SM	Es).
business fundamentals that can be applied to develop and customize solutions for			
1. To produ	ice employable IT	workfo	rce, that will have sound knowledge of IT and
The three-year D	egree in Bachelor of	Comp	outer Applications is designed:
Programme (	Dutcome		
Bachelor of C	computer Applica	ation	(B.C.A)
(Major 3)		•	anning and execution of a cost and management audit.
Cost & Management A	udit		provide knowledge of the techniques and methods of
Techniques of C (Major 2)	Costing	> To	provide in- depth study of Techniques of Costing.
Income Tax (Major 1)			provide basic conceptual and working knowledge of come tax.
	d Management Acc	countii	ng
Auditing -II (Major 3)			provide knowledge about audit of Limited properties and Service Units.
			alue Added Tax Act, 2005 applicable to the current nancial year.
(191 <b>4)</b>			provide an insight into basic provisions of the Goa
Goa Value Add (Major 2)	led Tax - II		come Tax Act, 1961.
Income Tax, Se	rvice Tax &		p provide an insight into some provisions of the
			acquaint students with the knowledge of preparation accounts of Banking and Insurance Companies.
(Major 1)	unting - 11	of	acquaint students with the knowledge of preparation financial statement of company form of organisation.
Advanced Acco	-	× <b>T</b>	
Major: Account	ting	ue	velopmental issues facing the Indian economy
			help students appreciate the various sectoral and
			dicators.
		ec	onomy in respect of established macroeconomic

SEMESTER I			
BCA101	Problem Solving and	$\triangleright$	To study the concepts of solving problems
	Programming Concepts		using a computer by designing programs as solutions

BCA102	Computer Organisation	$\triangleright$	To provide a broad overview of architecture
	and Architectures		and functioning of computer systems and to learn the basic concepts behind the architecture and organization of computers.
BCA103	Business Accounting	$\checkmark$	To introduce concepts of financial accounting and management.
BCA104	<b>Basic Mathematics</b>	~	To introduce basic fundamentals of mathematics.
BCA105	Problem Solving and Programming Laboratory	<b>&gt;</b>	To learn the process of computer problem solving and concepts through some programming language.
BCA106	IT Tools Laboratory	٧	To familiarize and learn use of various types of IT tools.
	SEM	EST	TER II
BCA201	Data Structures	A	To introduce concepts of data storage organization on computer, study the access mechanisms of data structures and their applications.
BCA202	Operating System Concepts	~	To study the modern-day operating systems with emphasis on its functions and structure so as to enable students to decide the suitable operating system for specific job.
BCA203	Cost Accounting	>	To provide in-depth knowledge of cost accounting as an important branch of accounting.
BCA204	Discrete Mathematics		To introduce fundamentals of digital electronics and the basic terminologies used in computer science to solve practical problems.
BCA205	Data Structures Laboratory	>	To learn different ways of organizing data encountered in real life applications.
BCA206	Operating Systems Laboratory	$\checkmark$	To learn the setup, functioning and structure of desktop and advanced operating systems
	SEMI	EST	ER III
BCA301	Object Oriented Concepts		To study the object- oriented concepts that can be applied for developing software using the object-oriented methodology.

BCA302	Database Management Systems		To provide a strong formal foundation in database concepts, technology and to apply it in the field of software development.
BCA303	Management Accounting	7	To provide in-depth study of the body of knowledge comprising of various techniques of costing.
BCA304	Introduction to Economics	7	To introduce and study the concepts of economics and the factors that affect the social economy.
BCA305	Object Oriented Programming Laboratory	<b>A</b>	To learn to implement object-oriented concepts through some object-oriented programming language.
BCA306	Database Management Systems Laboratory	A	To implement the relational database concepts, practically using some database management system software that can be used as a backend tool for an application.
BCA307	Communication and Presentation Skills	<b>A</b>	To teach the process of interpersonal and group communication and develop skills of communication and idea presentation.
	SEMI	EST	ER IV
BCA401	Software Engineering	>	To study the concepts of software engineering with the aim of acquiring skills to develop software applications, following all standardized procedures and techniques.
BCA402	Computer Networks	4	To introduce the concepts, terminologies and technologies used in modern day data communication and computer networking.
BCA403	Management Functions	A	To introduce the different concepts of management functions within an organizational framework.
BCA404	Data Analysis and Statistical Techniques	$\checkmark$	To introduce the concepts of analyzing data using mathematical and statistical techniques.
BCA405	Graphical Interface Design Laboratory		To learn to design software applications using the graphical interface designing programming language.
BCA406	Data Analysis and E-Accounting Laboratory	<b>A</b>	To develop basic skills in data analysis by implementing different techniques of data analysis and maintaining accounts using common software applications.

	SEM	ESTER V
BCA501	Software Testing	To study the concepts of software engineering with the aim of acquiring skills to develop software applications, following all standardized procedures and techniques.
BCA502	Web Technology	To understand the fundamentals of web designing and acquire skills in developing web applications using latest tools in web technology.
BCA505	Web Technology Laboratory	To acquire skills in developing well applications using latest tools and technology in web designing.
	SEMI	STER VI
BCA601	Management Information Systems	To develop an in-depth understanding or essential components comprising managemen information systems implemented through software.
BCA602	Multimedia Technology	To learn the design concepts of compute multimedia and its applications.
BCA605	Multimedia Laboratory	To learn different multimedia formats and use the different media to create applications.
Computer Se	cience (CS) Electives	
BCACS_E01	Android Programming	To study the framework and concepts or programming applications for the Android Platform.
BCACS_E02	Content Management Systems	To introduce learners to several Content Management Systems that will be used to develop an in-depth understanding of the general processes used to set up CMS sites and their applications.
BCACS_E03	Desktop Publishing	To study the tools and techniques of producing quality print work using available software packages.
BCACS_E04	E-Commerce Applications	<ul> <li>To develop an understanding of Web-based Commerce and equip them to assess e commerce requirements of a business and develop e-business plans and e-commerce applications</li> </ul>

	EDD C	7	To study the concent of a EDD and 't	
BCACS_E05	ERP Systems		To study the concept of an ERP system, its modules and applications in the business domain.	
BCACS_E06	Human Computer Interaction	A	To study the different aspects of human computer interaction and the computer interface design concepts.	
BCACS_E07	Information Systems Audit	A	To provide students with the knowledge and skills to analyze and understand the use of business process audit information to re- engineer the way organizations conduct their business activities.	
BCACS_E08	IT Project Management	>	To familiarize students with various tools and techniques used for managing a project during the phases of initiating, planning, executing, monitoring and controlling, and closing a project.	
Non-Computer Science (NCS) Electives				
BCANCS_E01	Advertising		To learn the basic concepts of procedures and policies of advertising	
BCANCS_E02	Business Ethics	<b>A</b>	To appraise, students about ethics in business, what ethics means in the workplace, and understand the corporate responsibility towards the society.	
BCA_NCS_E04	Employee Relations	>	To understand the structure of Industrial relations and employee welfare, their rights and duties.	
BCANCS_E05	Entrepreneurship Development	>	To provide students with substantial knowledge about the requirements of setting up a firm and exercising entrepreneurship skills	
BCANCS_E06	Indian Constitution	Y	To understand the basics of the Indian constitution and its applications in civil society.	
BCANCS_E07	Insurance Management	>	This provide in-depth knowledge of insurance business.	
BCANCS_E08	International Business Environment	>	To familiarize the students with international trade business rules, policies and conventions.	
BCANCS_E09	Logistics And Supply Chain Management	>	To study the concept of logistics and transportation in the realms of commerce.	
BCANCS_E10	Marketing Fundamentals	>	To learn to the basic concepts of marketing.	

BCANCS_E14	Human Resource	> To introduce the different concepts of Human
	Management	Resource Management within
		an organization
		nmerce (M. Com.)
Programme	Outcome	
The two year Deg	gree in Master of Commerce is	designed:
1. To devel	op conceptual, applied and res	search skills for problem solving decision making in
activities	relevant to financial manageme	ent and banking transactions of a business.
2. To prov	vide understanding of core	areas such as Advanced Accounting, Marketing
Manager	nent, Capital Markets, Busin	ess Environment, Research Methodology and Tax
Planning		
3. To enable	e students to develop their com	munication skills.
4. To expan	nd the knowledge of students in	research related area.
	SEM	ESTER I
COC101	Advanced Financial Management	To help students understand the process of financial decision making to enhance
<u> </u>		shareholders wealth.
COC102	Business Statistics	<ul> <li>To enable the students to identify the research gap, develop objectives, formulate hypotheses gather required data, successfully complete the data analysis, and prepare a research report.</li> <li>To familiarize students with the statistical software used for data analysis</li> </ul>
COC103	Managerial Accounting	<ul> <li>To strengthen students' technical skills in the area corporate accounting.</li> <li>To enhance students' knowledge or contemporary issues and developments in the students in the students.</li> </ul>
COC104	Capital Markets	<ul> <li>area.</li> <li>To provide knowledge of capital market operations in terms on structure, trading and settlement procedures, instruments, processe and related components.</li> </ul>
COC105	Advanced IT Applications for Business	<ul> <li>To equip students with latest technologica advances and IT tools used in industry.</li> </ul>
		ESTER II
COC201	Corporate Accounting	> To train students in the field of corporate
		finance, trying to respond to the demand presented by competitive and globalized

economy.

COC202	Organizational	> To enable students to understand how human	
	Behaviour	behaviour affects workplace dynamics.	
		> To train students to apply the principles of	
		taking a human approach to corporate	
		management.	
COC203	Marketing Management	> To provide knowledge marketing basic and	
		<ul><li>international marketing perceptive.</li><li>➤ To acquaint students on the tools and</li></ul>	
		To acquaint students on the tools and techniques used for marketing research.	
COC204	Security Analysis and Portfolio Management	> To provide the students' knowledge of security	
	I of tiono management	analysis and portfolio management.	
		$\succ$ To equip students with advanced tools and	
		techniques for making profitable investment decisions.	
COC205	Correcto Terr		
COC205	Corporate Tax Planning and	> To provide comprehensive introduction to	
	Management	provisions of the Income Tax Act, 1961.	
		To provide students' knowledge of corporate tax planning.	
	CEMI		
SEMESTER III			
C003A1	Econometrics for Finance	> To acquaint students with basic econometric	
C003A2	Banking and Insurance	theory and models for finance.	
	Management	To provide knowledge on banking and insurance management, its operations and	
		regulatory environment.	
C003A3	Financial Services	$\succ$ To make the student understand about the	
		importance and operations of various Financial	
		Services.	
C003A4	Indirect Taxes	$\succ$ To provide knowledge of the principles of the	
		indirect tax laws and the relevant rules and	
		principle emerging from leading cases.	
	SEMI	ESTER IV	
C004A1	<b>Derivatives Market</b>	> To provide in-depth understanding of	
		derivatives markets in terms of concepts,	
		structure, instruments and trading strategies for	
		profit and risk management.	

C004A2	Cost Management	<ul> <li>To acquaint students with latest developments in the area of Cost Management.</li> <li>To familiarize students with practical applications of the latest tools and techniques used for controlling cost.</li> </ul>
CO04A3	International Financial	> To acquaint the students with International
	Management	Finance environment and the channels of
		International financial flows.
		> To expose students to different sources of
		international financing.
COC4D	Dissertation	> To build competencies for a career in
		commerce, trade, industry and entrepreneurship
		through academic and research activities.