

Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS,
FARMAGUDI, PONDA- GOA
PROGRAMME AND COURSE OUTCOME

Bachelor of Commerce (B. Com.)

Programme Outcome

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

- **PO-1:** 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.
- **PO-2:** The students will acquire the knowledge, skills in different areas of management, marketing, finance, accounting, taxation, economics, business communication, information technology etc., which will help in developing analytical, decision-making, and leadership skills among the students thereby increasing their job prospects.
- **PO-3:** 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.
- **PO-4:** 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.
- **PO-5:** The programme will prepare students for courses like CA, CS, ICWA, M. Com., M. B. A. etc. Thus, students will be able to pursue higher education and can carry out research in the field of finance and commerce.
- **PO-6:** The programme will train 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 Title	Course Outcome	Course Learning Outcomes
SEMESTER I		
English - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ How to improve the English language proficiency by developing their reading, comprehending, writing, listening and speaking skills ➤ Competence and expertise to answer various competitive exams 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Describe a visual or an object. ➤ Narrate an experience with descriptive details ➤ To listen to, understand and convey information ➤ To listen to and respond appropriately to the contributions of others
General Management - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Various aspects of general management 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To understand various concepts of general management ➤ To plan and organise small events ➤ To perform planning and organising activities of small business units
Financial Accounting - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Accounting from vouchers ➤ Practical aspects of Single-Entry System of accounting ➤ Practical aspects of depreciation accounting 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To do accounting from vouchers ➤ To prepare final accounts from single entry system of accounting ➤ To pass journal entries and prepare necessary accounts under sinking fund method, insurance policy method and change in method of depreciation
Managerial Economics - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Integration of economic theory with business practice ➤ Economic tools and techniques and their application in business decision making 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To integrate economic theories with business practice ➤ Use Economic tools and techniques for business decision making

Mathematical Techniques - I	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Basics of mathematics ➤ Application of mathematical techniques to commerce, industry, economics and practical situations 	<p>At the end of the course students will be able to:</p> <ul style="list-style-type: none"> ➤ To recall set theory concepts and verify examples by using De Morgan's laws, results involving number of elements of a set ➤ To relate determinants and matrices examples to business problems ➤ To construct logical truth tables and to check the validity of an argument ➤ To apply arithmetic to a variety of problems found in the business field, including simple and compound interest, annuities and EMI using various methods ➤ To explain the applications of arithmetic and geometric progressions to practical situations ➤ To solve the problems in the areas of permutations, combinations and its applications
Information Technology - I	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Data, information, data processing and information technology ➤ The concepts of computer hardware, software and networking ➤ The concepts of computer ethics and IPR. ➤ Skills in basic Application Software 	<p>At the end of the course students will be able to:</p> <ul style="list-style-type: none"> ➤ To gain basic knowledge of data, information, data processing and information technology ➤ To understand the concepts of computer hardware, software and networking ➤ To understand the concepts of computer ethics and IPR ➤ To develop practical skills in Application Software ➤ To learn future technologies through acquired foundational skills
Cost Accounting – I (Foundation Course)	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Basic concepts and tools used in cost accounting ➤ Components of cost and their accounting ➤ Concept of management control 	<p>At the end of the course students will be able to:</p> <ul style="list-style-type: none"> ➤ Understand concepts and tools used in cost accounting ➤ Understand components of cost and their accounting ➤ Understand concept of management control

Accounting – I (Foundation Course)	At the end of this course students will gain knowledge about: ➤ Accounting for special systems such as hire purchase, installment purchase and royalty accounts ➤ Advanced accounting procedures for equity and preference shares	At the end of the course students will be able to: ➤ To account for special system such hire purchase, installment purchase and royalty accounts ➤ To record accounting entries for issue, redemption and buyback of shares
Environmental Studies - I	At the end of this course students will gain knowledge about: ➤ Natural resources – renewable and non-renewable, Eco-system, biodiversity and its conservation ➤ Need and ways of environmental protection	At the end of the course the students will be able: ➤ To understand the importance of conserving the resources and protecting the environment ➤ To minimise damage to environment and control human engineered alteration of environment, threat to habitats of wildlife, ecosystems, etc.
SEMESTER II		
English - II	At the end of this course students will gain knowledge about: ➤ How to listen to, understand and convey information ➤ How to listen to and respond appropriately to the contributions of others ➤ How to understand, order and present facts, ideas and opinions ➤ How to articulate the experience and express what is thought, felt and imagined ➤ How to communicate clearly and fluently ➤ How to use grammatically correct language ➤ How to use register appropriate to audience and context	At the end of the course students will be able to: ➤ To listen to, understand and convey information ➤ To listen to and respond appropriately to the contributions of others ➤ To understand, order and present facts, ideas and opinions ➤ To articulate the experience and express what is thought, felt and imagined ➤ To communicate clearly and fluently using grammatically correct language ➤ to use register appropriate to audience and context
General Management - II	At the end of this course students will gain knowledge about: ➤ Various aspects of general management	At the end of the course students will be able to: ➤ To understand various concepts of general management ➤ To plan and organise small events ➤ To perform planning and organising activities of small business units

Financial Accounting - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Departmental accounting and Accounting for Branch ➤ Different methods of inventory valuation ➤ Calculation of fire insurance claims 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Prepare Departmental and Branch accounts ➤ Do valuation of Inventory ➤ Calculate fire insurance claim for stock destroyed by fire
Managerial Economics - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The approach, concepts and advanced techniques of managerial economics that are applied in business decision making ➤ Business decision making and risk analysis 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To know different pricing methods and strategies used by the firms ➤ To do profit and Break- Even-Point analysis ➤ To do capital budgeting ➤ To calculated cost of capital ➤ To do project evaluation taking into consideration various risk factors
Mathematical Techniques - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Wide ranging applications of mathematical techniques to commerce, industry, economics and practical situations ➤ Application mathematical techniques to business for logical and quick decision making 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To perform fast mathematical computations and take quick and correct logical decisions ➤ To calculate ratio, proportion, percentage, simple interest, compound interest, annuity amount, future value etc. ➤ To find optimal solutions in economic applications
Information Technology - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The concepts of multimedia and web technology ➤ The concepts of E-commerce, E-banking and M-commerce ➤ Issues related to computer security 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand various multimedia options available and how to use them ➤ Understand the concept of web technology ➤ Understand the concepts of E-commerce, E-banking and M-commerce ➤ To adopt safe practices in Internet and social media usage ➤ To report cybercrime incidents

Cost Accounting – II (Foundation Course)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Elements of cost – Labour cost and control ➤ Elements of cost – Overhead Accounting and control ➤ Preparation of cost sheet 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Calculate labour cost taking into consideration different wage plans ➤ Calculate overhead cost ➤ Prepare cost sheet and estimate cost of production
Accounting – II (Foundation Course)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Accounting system for professionals ➤ System of Voyage Accounts ➤ Accounting for co-operative societies ➤ Accounting for Local Self-Government 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Prepare accounts of professionals such doctors, lawyers etc. ➤ Prepare accounts for voyage of a shipping company ➤ Prepare accounts of Co-operative societies ➤ Prepare accounts of Local Self-Government such as Panchayats, Municipalities and Local Bodies
Environmental Studies II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Types, effects, causes and measures to control pollution ➤ Social issues and environment ➤ Human population and the environment 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To take necessary measures to control pollution ➤ To reduce the effect of social issues on environment ➤ To reduce the effect of human population on environment
SEMESTER III		
Business Communication – I (Modern Communication Skills)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ How to communicate orally while using technology ➤ How to improve collaboration and communication skills ➤ Multimedia literacy skills ➤ How to build relationships and establish their online social presence 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To listen to, understand and convey information ➤ To listen to and respond appropriately to the contributions of others ➤ To understand, order and present facts, ideas and opinions ➤ To articulate the experience and express what is thought, felt and imagined ➤ To communicate clearly and fluently ➤ To use grammatically correct language ➤ To enhance multimedia literacy skills ➤ To build relationships and establish their online social presence

Business Environment - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Different aspects of business environment ➤ How different factors in the environment affect business ➤ Business environment in Goa ➤ Changes in economic environment after liberalization 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To learn about internal and external environment ➤ To learn about socio-cultural and demographic environment ➤ To learn about natural and technological environment ➤ To learn about political environment ➤ How different factors in the environment affect business
Business Finance - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Principles of Business Finance and the Process of Financial Planning ➤ Significance of capital in business along with effective designing of capital structure with due emphasis on financial process of Trading on Equity 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ To understand the scope of Business Finance ➤ To frame good financial plan ➤ To learn the capitalization theories ➤ To understand the concept of capital gearing and trading on equity
Financial Accounting - III	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Concept of cost, costing and cost accounting ➤ Classification of cost ➤ Methods of costing – Unit Costing, Job Costing, Process Costing and Contract Costing and Operating Costing ➤ Techniques of costing – Marginal Costing, Standard Costing and Budgetary Control 	At the end of the course the students will be able: <ul style="list-style-type: none"> ➤ Explain the conceptual framework of Cost Accounting ➤ Classify costs based on different criterion ➤ Prepare cost sheet based on methods of cost accounting - Unit Costing, Job Costing, Process Costing, Contract Costing and Operating Costing
Indian Financial and Fiscal System	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The structure and components of the Indian financial system ➤ Recent developments in the Indian banking sector ➤ Indian fiscal scene ➤ The two most essential components of economic policy, viz. monetary policy and fiscal policy 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Explain the structure and components of Indian financial system ➤ Understand the recent developments in the Indian banking sector and Indian fiscal scene ➤ Explain two most essential components of economic policy, viz. monetary policy and fiscal policy

Business Laws - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Frame work of a few business laws in India 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand the provision of The Indian Contract Act, 1872, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency, The Sale of Goods Act, 1930 and The Negotiable Instruments Act 1881
Statistical Techniques - I	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Data analysis using statistical techniques ➤ The concepts, techniques and applications of Statistical Methods to business and industry ➤ Skills to solve real life problems using Statistical Methods 	At the end of the course the students will be able to: <ul style="list-style-type: none"> ➤ To analyse data visually and numerically. ➤ To calculate basic statistical parameters (mean, measures of dispersion, indexes) ➤ To apply concept of index numbers to understand market situation ➤ To estimate future values by using concepts of Time Series
Accounting (Applied Component)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Accounting for Investment ➤ Accounting for underwriting of shares ➤ Preparation of accounts on insolvency of firm ➤ Hotel Accounting 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Prepare investment accounts and calculate profit/loss on investment ➤ Calculate liability of underwriters and pass journal entries for underwriting of shares ➤ Prepare necessary accounts on insolvency of a firm ➤ Prepare final accounts of hotels
Advertising (Applied Component)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The concept of advertising, future of advertising, advertising and social ethics ➤ Fundamental tasks in advertising 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To understand the future of advertising in India ➤ To understand the ethics to be followed while advertising ➤ To perform basic tasks of advertising
Computer Application for Business – I (Applied Component)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Usefulness of information technology tools for business operation ➤ The process needed to develop, report and analyse business data ➤ How to use and apply spreadsheet add-ins to solve business problems 	At the end of the course the students will be able to: <ul style="list-style-type: none"> ➤ To develop, report, analyse and interpret business data ➤ To use and apply spreadsheet add-ins to solve business problems ➤ To understand issues related to database administration and data mobility

SEMESTER IV

<p>Business Communication - II (Business and Public Communication)</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Constitutional rights and duties ➤ How to use their communication skills actively for the betterment of society ➤ The process of writing for business ➤ Writing in practical business and public situations 	<p>At the end of the course students will be able to:</p> <ul style="list-style-type: none"> ➤ Understand Constitutional rights and duties ➤ To use their communication skills actively for the betterment of society ➤ To write References, Testimonials, Appointment, Promotion and Resignation letters, Office Orders, Notices and Memorandums ➤ To write business letters such Purchase letters, Inquiry, Quotations, Orders, Tenders, Complaint and Sales Letters ➤ To Draft Representations/Petitions, Press Releases and Articles for the Press
<p>Business Environment -II</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Various elements and composition of economic, legal and international environment of business ➤ Business environment in Goa 	<p>At the end of the course students will be able to:</p> <ul style="list-style-type: none"> ➤ To understand various elements and composition of economic, legal and international environment of business ➤ To understand Business environment in Goa ➤ To analyse and understand how economic, legal and international environment effect conduct of business
<p>Financial Accounting - IV</p>	<p>At the end of this course students will gain knowledge about:</p> <ul style="list-style-type: none"> ➤ Preparation of financial statements of company form of organisation ➤ Methods of financial statement analysis and interpretation such as Common Size Statements, Comparative Financial Statements and Ratio Analysis ➤ Preparation of cash flow Statement and Fund Flow Statement 	<p>At the end of the course the students will be able:</p> <ul style="list-style-type: none"> ➤ To prepare financial statements of a company such as Income Statement and Balance Sheet ➤ To analyze and interpret financial statements based on techniques such as Common Size Statements, Comparative Financial Statements and Ratio Analysis ➤ To prepare Cash Flow Statements and Funds Flow Statement of the entities ➤ To interpret the Cash Flow Statements and Funds Flow Statement of the entities

Business Finance - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Capital markets and marketing of securities 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand the structure of capital market in India ➤ Understand marketing of securities in India
Economics of Resources	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The concepts and issues in the realm environmental economics and sustainable development ➤ Economics of resources and their use against the background of growing global concerns ➤ Significance of the management of environment and resources for business ➤ The economics of human resource development 	At the end of the course the students will be able to: <ul style="list-style-type: none"> ➤ To understand the relationship between economics and environment ➤ To understand Economics of energy, water and human resources ➤ Understand the global environmental issues and sustainable development
Business Laws - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ A frame work of a few business laws in India ➤ Changes made in these laws from time to time 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand provisions of company Act 2013, Patents Act 1970, Indian Copyright Act 1957, Trademark Act 1999 and Design Act ➤ Understand Regulatory Framework and management of Companies ➤ Understand provisions of Intellectual Property Rights
Statistical Techniques - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Statistical techniques such Correlation and Regression Analysis, Probability Theory, Sampling Theory, Interpolation and Extrapolation ➤ Application statistical techniques to solve business and real-life problems 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand statistical techniques such Correlation and Regression Analysis, Probability Theory, Sampling Theory, Interpolation and Extrapolation ➤ To develop the skills of solving business and real-life problems using statistical techniques
E-Commerce and E- Accounting (Applied Component)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The concept of e-commerce, e-marketing, e-payment system, e-customer relationship management, e-supply chain management and m-commerce ➤ Preparation of accounts using Tally Package 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand the concept of e-commerce, e-marketing, e-payment system, e-customer relationship management, e-supply chain management and m-commerce ➤ Prepare ledger accounts and financial statements such as Trial balance, Income Statement and Balance Sheet using Tally Package

Advertising - II (Applied Component)	At the end of this course students will gain knowledge about: ➤ The meaning and tools of visual communication ➤ The layout, copywriting of advertising ➤ Testing of advertising effectiveness	At the end of the course students will be able to: ➤ Understand various tools of visual communication ➤ To design the layout of an advertisement ➤ To write copy of an advertisement ➤ To test the effectiveness of an advertisement
Computer Application for Business – II (Applied Component)	At the end of this course students will gain knowledge about: ➤ Various applications of information and communication technologies in business ➤ The mechanism for conducting business transactions through electronic means	At the end of the course students will be able to: ➤ To use various information and communication technologies in business ➤ To conduct the business transactions through electronic means
SEMESTER V		
Industrial Management	At the end of this course students will gain knowledge about: ➤ Industrial and Scientific Management, factory location and plant layout ➤ Industrial Productivity, work environment and Occupational hazards ➤ Total quality management and methods of total quality management ➤ Practices related to industrial safety and occupational health	At the end of the course students will be able to: ➤ To apply principles of scientific management ➤ To create work environment that will raise industrial productivity and reduce occupational hazards ➤ To meet expectations of customers by managing quality ➤ To adopt safety measures and maintain health at workplace
Entrepreneurship Development -I	At the end of this course students will gain knowledge about: ➤ How to start an enterprise of their own ➤ Writing a project report to obtain finance	At the end of the course the students will be able: ➤ To do SWOT analysis ➤ To draft a project report to start their own business ➤ To start their own business

International Economics	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The role of international trade and investment in economic growth and development ➤ The various macroeconomic variables that are of significance in an open economy ➤ Economic trends in the global economy 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand the role of international trade and investment in economic growth and development ➤ Understand various macroeconomic variables that are of significance in an open economy ➤ Understand Economic trends in the global economy
Major - Accounting		
Advanced Accounting - I (Major 1)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Valuation of goodwill ➤ Accounting for internal reconstruction, mergers, acquisitions and external reconstruction ➤ Journal entries and ledger accounts on redemptions of debentures 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To do valuation of Goodwill ➤ Prepare ledger accounts and Balance Sheet of the companies undergoing Internal Reconstruction, Mergers acquisitions and external reconstruction. ➤ Pass Journal entries and prepare ledger accounts on redemptions of debentures
Income Tax, Service Tax & Goa Value Added Tax - I (Major 2)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The main provisions of the Income Tax Act 1961, applicable to the assessment year ➤ Service Tax Act and Goa Value Added Tax 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Calculate taxable income from salary and taxable profits or gains from business or profession ➤ Understand the main provisions Service Tax Act and Goa Value Added Tax
Auditing -I (Major 3)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The principles, methods, techniques of auditing and their applications to understand the objectives and concepts of auditing ➤ Generally accepted auditing procedures and of techniques and skills 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand the concept, principles, methods, techniques of auditing and their applications ➤ Understand the objectives of auditing ➤ To do vouching, verification and valuation ➤ Undertake audit of small business firms

Major - Cost and Management Accounting		
Methods of Costing (Major 1)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Various methods of cost accounting 	the end of this course students will be able to: <ul style="list-style-type: none"> ➤ Prepare cost sheet and calculate cost of production under Unit Costing, Job costing, Batch costing, Process Costing and Contract Costing ➤ Prepare cost sheet of transport, entertainment and hotels under Operating Costing method
Techniques of Costing (Major 2)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Techniques of costing and application of techniques of costing 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Calculate marginal cost, break-even point, margin of safety ➤ Apply techniques of marginal costing for business decision making ➤ Calculate different variances based on Standard Costing
Cost and Management Audit (Major 3)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The techniques and methods of planning and execution of a cost and management audit 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To understand the role and responsibility of Cost auditor ➤ Plan and undertake a cost audit and management audit ➤ To join ICMA course to become Cost auditor
SEMESTER VI		
Human Resource Management	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The key and vital issues of HRM in a dynamic environment 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To do job analysis and prepare job design ➤ Prepare plan for employee compensation and employee participation in management. ➤ To design labour welfare scheme ➤ To take necessary steps for labour absenteeism and labour turnover

Entrepreneurship Development - II	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Steps in setting up of SSI ➤ Functional areas of management ➤ Incentives and subsidies available to entrepreneurs 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Prepare a project report to start their own SSI ➤ Understand functional areas of management ➤ Understand Incentives and subsidies available to entrepreneurs to start own business unit ➤ To start their own small scale business unit
Issues of the Indian Economy	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The current status of the Indian economy in respect of established macroeconomic indicators ➤ The various sectoral and developmental issues facing the Indian economy 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand current status of the Indian economy in respect of established macroeconomic indicators ➤ Understand various sectoral and developmental issues facing the Indian economy
Major: Accounting		
Advanced Accounting - II (Major 1)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Preparation of financial statement of a company form of organisation ➤ Preparation of accounts of a Banking and Insurance Companies 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Prepare financial statement of limited companies ➤ Prepare financial statement of banking companies ➤ Prepare financial statement of general insurance companies
Income Tax, Service Tax & Goa Value Added Tax - II (Major 2)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Some provisions of the Income Tax Act, 1961 ➤ Basic provisions of Service Tax Act and the Goa Value Added Tax Act, 2005 applicable to the current financial year. 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Compute taxable income from House Property, Capital Gains and other sources ➤ Apply provisions of Income Tax Act with regards to clubbing of income, advance payment of Tax, compute tax liability, filing of returns ➤ Apply the provisions of Income Tax Act with regards to deductions from Gross Total Income ➤ Understand the main provisions Service Tax Act and Goa Value Added Tax

Auditing -II (Major 3)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Audit of a limited company and of service units 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Understand the procedure for audit a limited company and of service units ➤ Plan and execute audit of a limited company and of service units
Project Work	<ul style="list-style-type: none"> ➤ Project work and the report shall be based on field work /library work /laboratory work/ on the job training or similar work assigned by the teacher 	<ul style="list-style-type: none"> ➤ Students will acquire skills, competencies, and knowledge needed to engage in lifelong learning ➤ Students will be able to identify, analyze, and solve problems creatively through sustained critical investigation
Major - Cost and Management Accounting		
Income Tax (Major 1)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Basic concepts, principles and provisions of Income Tax Act, 1961 ➤ Exemptions and exclusion allowed under Section 10 ➤ Computation of taxable Income from salary ➤ Computation of taxable Profits/Gains from Business or Profession ➤ Computation of total taxable income and tax liability 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ To compute taxable Income from Salary ➤ To compute taxable Profits/Gains from Business or Profession ➤ To compute Total taxable Income of an individual assessee ➤ To compute tax liability of an individual assessee
Techniques of Costing (Major 2)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ Various Techniques of Costing 	At the end of the course students will be able to: <ul style="list-style-type: none"> ➤ Prepare various functional budgets ➤ Reconcile the cost accounting profit with the financial profits ➤ Understand the concept of Uniform Costing

Cost & Management Audit (Major 3)	At the end of this course students will gain knowledge about: <ul style="list-style-type: none"> ➤ The techniques and methods of planning and execution of a cost and management audit 	At the end of this course students will be able to: <ul style="list-style-type: none"> ➤ To understand the role and responsibility of Cost auditor ➤ Plan and undertake a cost audit and management audit ➤ To join ICMA course to become Cost auditor
Project Work	<ul style="list-style-type: none"> ➤ Project work and the report shall be based on field work /library work /laboratory work/ on the job training or similar work assigned by the teacher 	<ul style="list-style-type: none"> ➤ Students will acquire skills, competencies, and knowledge needed to engage in lifelong learning ➤ Students will be able to identify, analyze, and solve problems creatively through sustained critical investigation