



**GOA VIDYAPRASARAK MANDAL'S
GOPAL GOVIND POY RAITURCAR
COLLEGE OF COMMERCE AND ECONOMICS**

Accredited by NAAC at B++ Grade with CGPA of 2.99 (3rd Cycle)

P.O.Box No.102, Farmagudi,Ponda-Goa403401

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Website:www.gvmcommercecollege.ac.in

Library website: gvmcommercecollege.ac.in/library

LibraryE-mail: librarian@gvmcommercecollege.ac.in

COLLEGE OFFICE WORKING HOURS

Monday to Friday: 9.00 a.m. to 5.00 p.m.

Saturday: 9.00 a.m. to 1.00 p.m.

Money Transactions: 9.00 a.m. to 12.30 p.m.

COLLEGE LIBRARY WORKING HOURS

Monday to Friday: 8.30 a.m. to 5.00 p.m.

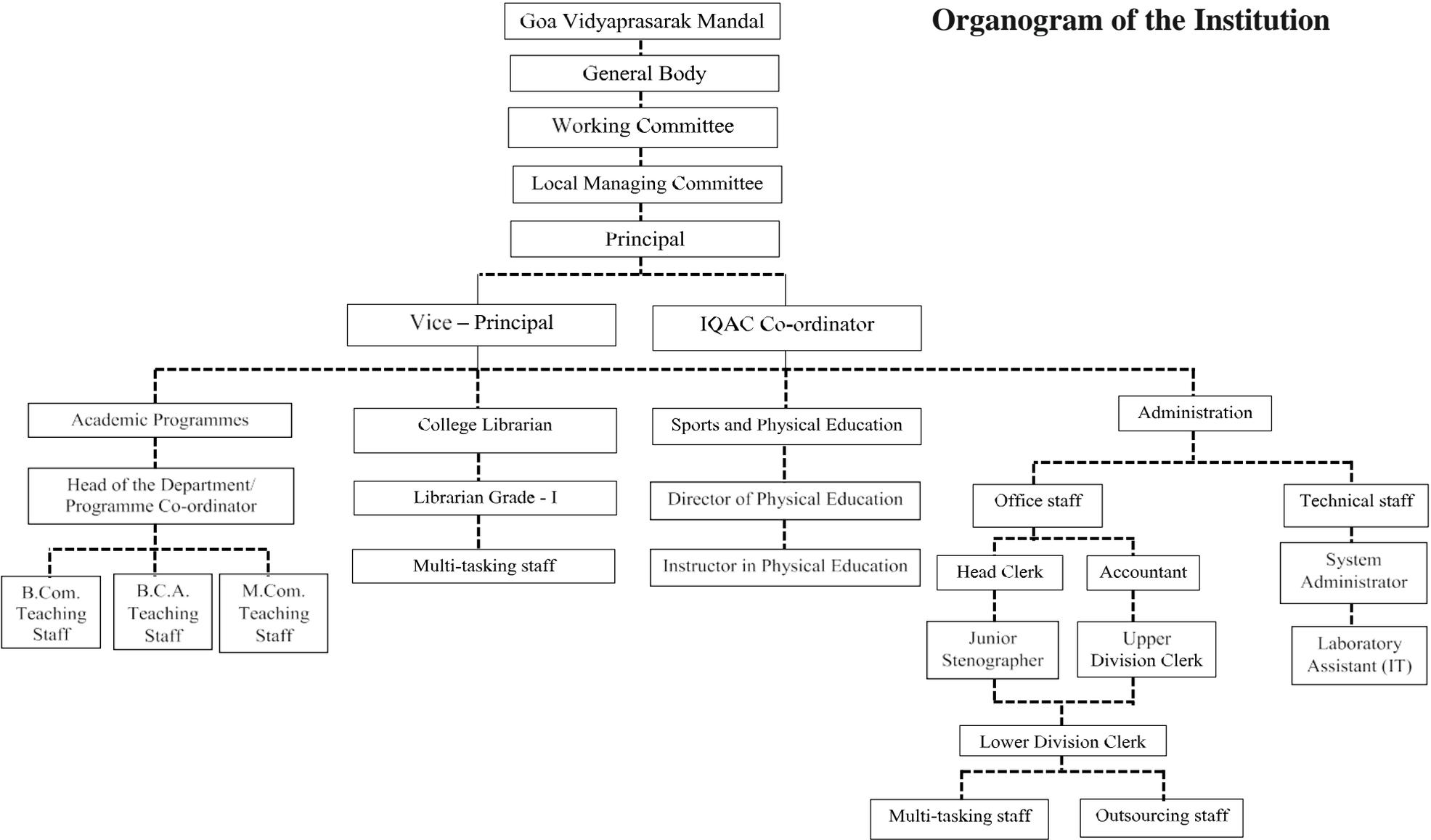
Saturday: 8.30 a.m. to 1.00 p.m.

PROGRAMMES OFFERED

1. Bachelor of Commerce (B.Com.) (Aided)
2. Bachelor of Computer Application (B.C.A.) (Self Financed)
3. Master of Commerce (M.Com.) (Self Financed)
4. Life Skills and Soft Skills Courses

Date: 23/03/2026

Organogram of the Institution



GOA VIDYAPRASARAK MANDAL

WORKING COMMITTEE

1. Shri. Krishna S. Shetye ----- Chairman
2. Adv. Parag G. Wagle----- Vice-chairman
3. Shri. Deepak G. Gaonkar ----- Secretary
4. Dr. Carlos Fernandes ----- Treasurer
5. Shri. Shriram (Mandar) P. Khandeparkar ----- Member

GENERAL BODY

1. Shri. Bhaskar K. Khandeparkar --President
2. Adv. Melvyn J. Aguiar ----- President-Substitute
3. Shri. Jaiwant D. Saraf----- Secretary
4. Shri. Sandip R. Desai ----- Secretary

TEACHING FACULTY (2026 - 2027)

OFFG. PRINCIPAL : **Prof. Smita S. Sanzgiri**, *M. Com., M. Phil., Ph.D.*

VICE - PRINCIPAL : **Dr. Meera R. Mayekar**, *M.Com., M. Phil., Ph.D., NET.*

DEPARTMENT OF COMMERCE

1. **Dr. (Mrs) Meera R. Mayekar**, Associate Professor, *M. Com., M. Phil., Ph.D., NET*
2. **Dr. (Mrs) Smita S. Sanzgiri**, Professor, *M. Com., M. Phil., Ph.D.*
3. **Mrs. Anushree S. Bhandari**, Associate Professor, *M. Com., M. Phil.*
4. **Dr. Prabhakar U. Rane**, Associate Professor, *M. Com., M. Phil., Ph.D.*
5. **Dr. (Ms.) Raina Pinto**, Associate Professor, *M. Com., M. Phil., Ph.D., NET.*
6. **Mrs. Vedita A. Keny**, Assistant Professor, *M. Com., NET, SET.*
7. **Mrs. Sarvesha A. Dhaimodkar**, Associate Professor, *M. Com., SET.*
8. **Dr. (Ms.) Deepali G. Naik**, Assistant Professor, *M. Com., Ph.D., NET, SET.*
9. **Dr. Madanant J. Naik**, Assistant Professor, *M.Com., Ph.D., SET.*

DEPARTMENT OF ECONOMICS

1. **Dr. (Mrs) Geetanjali C. Achrekar**, Associate Professor,
M. A., Ph.D., P.G.D.B.M., NET.

DEPARTMENT OF ENGLISH

1. **Shri. Laxmikant C. Mhalagi**, Assistant Professor,
M. A., B.Ed., M.Phil., NET, SET.

DEPARTMENT OF MATHEMATICS

1. **Mrs. Ana Falleiro**, Associate Professor, *M. Sc., M. Phil.*

DEPARTMENT OF COMPUTER SCIENCE

1. **Dr. (Mrs) Vinaya R. Gad**, Professor, *M. Sc., M. Phil., Ph.D.*
2. **Dr. (Mrs) Sulaxana R. Vernekar**, Associate Professor, *M. Sc., Ph.D., SET.*

DEPARTMENT OF PHYSICAL EDUCATION

1. **Mrs. Betty D'Silva**, Director of Physical Education, *M.P. Ed.*
2. **Shri. Prashant P. Fadte**, Instructor in Physical Education, *M.P.Ed, SET.*

LIBRARY

1. **Shri. Terence F. B. Rodrigues**, Librarian, *M.L.I.Sc., PGDLAN, M. Phil, NET, SET.*
2. **Ms. Priyanka P. Dessai**, Librarian, (Grade - I), *M.A., M.L.I.Sc.*

SYSTEM ADMINISTRATOR

1. **Shri. Chandan A. Borker**, *B.E.* (Information Technology).
(Working Arrangement, D.H.E.)
2. **Shri. Deepak Vengurlekar**, *B.E.* (Information Technology).
(Contract basis)

LABORATORY ASSISTANT

1. **Shri. Akshay S. S. Kapdi**, Diploma in Computer Engineering.

NON-TEACHING STAFF

- | | |
|--|---------------------|
| 1. Mrs. Anita B. Carvalho , | Head Clerk |
| 2. Shri. Ganeshprasad Bhat | Accountant |
| 3. Mrs. Sonali V. Naik , | Jr. Stenographer |
| 4. Mrs. Sharad R. Samant , | UDC |
| 5. Shri. Satyawan C. Gaonkar , | LDC |
| 6. Mrs. Nakshatra P. Parsekar , | LDC |
| 7. Shri. Gustav F. Rodrigues , | LDC |
| 8. Mrs. Anagha Juwarkar | LDC |
| 9. Shri. Thanu P. Gaude , | Multi-tasking Staff |
| 10. Shri. Ratnakar K. Gaude , | Multi-tasking Staff |
| 11. Shri. Paresh B. Shirodkar , | Multi-tasking Staff |
| 12. Shri. Zulkas R. Beig , | Multi-tasking Staff |
| 13. Shri. Sachin N. Sawant , | Multi-tasking Staff |
| 14. Shri. Santosh S. Naik , | Multi-tasking Staff |
| 15. Mrs. Vrunda S. Gaude , | Multi-tasking Staff |

HAND BOOK DRAFTING COMMITTEE

1. **Dr. Raina Pinto** - Editor
2. **Mrs. Sarvesha Dhaimodkar** - Member
3. **Dr. Madanant J. Naik** - Member

COLLEGE PROFILE

Background

Goa, the smallest state of the Indian Union, is known for its excellent civic amenities, advanced infrastructure, tourism, hospitality and most significantly the quality of education. Goa Vidyaprasarak Mandal (G.V.M.) is one such educational institution which is committed to deliver education par excellence from K.G. to P.G.

A group of eminent personalities, freedom fighters and social workers driven by the concern and zeal for providing education among the residents of Ponda taluka established Goa Vidyaprasarak Mandal, the parent body of the college, on the auspicious day, 2nd October 1911, which marks the Gandhi Jayanti and Lal Bahadur Shastri Jayanti. Goa Vidyaprasarak Mandal has not left a single stone unturned in its journey for last 114 years in the delivery of education to the masses; may it be at Kinder garten, primary, secondary, higher secondary, graduation, post-graduation level or even in preparing students for Indian Institute of Technology (IIT) entrance exam through its Adarsh Higher Secondary School. Mandal also has set up a secondary school “G.V.M.'s Utkarsh Vidyamandir” in 2017 Indian School Certification Examination (ICSE Board).

On the auspicious day 12th June 1986 (Saka 1908 Jyestha Sukla Paksha Panchami), Goa Vidyaprasarak Mandal's College of Commerce and Economics was established in Ponda. The college came to be officially renamed as Goa Vidyaprasarak Mandal's Gopal Govind Poy Raiturcar College of Commerce and Economics on 13th March 1994 (Saka 1915 Phalguna Shukla Paksha Pratipada).

The college embarked upon its journey of imparting education with a handful of teaching and non-teaching staff members, three classrooms and approximately 300 pupils. Later on, the College was re-located to a spacious and green landscape to Vidya Sankul at Farmagudi in the year 2000. The college premises spreads over 15,000 square meters of land in a tranquil area surrounded by lush green landscape which is an ideal place to maintain conducive atmosphere for teaching and learning process.

The college is known as a premier, robust and pioneer institute offering education in Commerce discipline, since last 40 years. The college has successfully completed the third cycle of the Assessment and Accreditation process by the National

Assessment and Accreditation Council (NAAC), Bengaluru. As the ultimate goal of education is to contribute to the upliftment of society the college has strived to make higher education accessible to students from rural areas. In a knowledge-driven economy, in all its endeavours the college has attempted to meet the expectations of civil society by providing students a strong foundation on various frontiers. The total number of enrolled students across the programmes is approximately 800 for the last three years. The college offers opportunities for higher education through various programmes such as Bachelor of Commerce (B. Com.), self-financed programme in Master of Commerce (M. Com.) and Bachelor of Computer Application (B.C.A.) to cater to the requirements of the students. The college is a part of the Cluster Research Centre in Economics viz. Government College of Arts, Science and Commerce, Sanquelim. Goa for Ph.D. Program in Economics under Goa Business School, Goa University.

The vision-mission statement of the college

Vision: “To make the institution a centre of excellence in education and research with focus on multifaceted development of the students and to empower them to become global citizens”.

Mission: “To impart quality education to students to enable them to face global challenges and mould them to be socially responsible citizens”.

Focusing on inclusive growth, the college adheres to the Reservation Policy of the Government of Goa and students of all communities are admitted to different programmes. Since inception, the College has been and shall continue to serve the students belonging to all the sections of society such as General, Scheduled Castes (SC), Scheduled Tribes (ST), Other Backward Classes (OBC), Minority Community, Weaker sections and Divyangjan/PwD (Persons with Disabilities). The college promotes gender equity. It grooms young men and women with qualities of head and heart, which will enable them to bloom wherever they are planted.

The college observes the rules and regulations laid down by University Grants Commission (UGC) and Goa University. By following all the norms, conditions laid down by Goa University and Directorate of Higher Education, (DHE), Government of Goa, the College is committed to transparent administration, teaching-learning and evaluation system. The college is open to recommendations of all stakeholders (students, parents, teachers, management, industry, voluntary organizations, UGC, Goa University, and government agencies).

The college has adopted and implemented Choice Based Credit System (CBCS)

which is student-centric and grants students the liberty to choose subjects of their choice. Since, June 2023 National Education Policy 2020 (NEP 2020) is implemented. The college promotes research culture at the UG (Under Graduate) level and attempts to provide holistic education.

On the academic front, the college offers facilities to boost teaching-learning process. Wi-Fi facility exists on campus. The college also has a Smart classroom, Audio-visual room. The college has well equipped computer laboratories (Intel Core i5 12th Gen. PCs with 8 GB RAM and 1 TB HDD and 256 GB SSD) with internet facilities (Broadband) which provide support for e-learning. It has well equipped computerized library, with access to the renowned libraries of the other countries across the world through software like N-LIST, INFLIBNET in order to meet the advanced demands of the tech-savvy pupil-netizens of the global village. The college library is equipped with huge collection of books, latest journals, magazines, local as well as national newspapers and e-learning resources which are available to the students, The total number of books purchased in the college library are approximately 27,617. With the view of making learning resources available to the public at large, the college has made its library facility available to public/community through its extension services. Similarly every visitor to the campus is granted free access to its Wi-Fi connectivity. Girls Common room, facilities for Divyangjan/Persons with Disabilities (PwD) also exist. There is Canteen facility on campus where snacks, refreshments are made available at concessional rates. The campus is under Surveillance and there is 24x7 generator backup facility.

Faculty

The College takes pride in its competent, experience and committed faculty with doctoral qualifications. There is a digital glow to the teaching- learning process with almost all faculty using Information Communication Technology (ICT) as part of teaching pedagogy.

The dedicated and dynamic faculty perform academic duties at the college and shoulder responsibilities assigned by Goa University. Some faculty are members of Board of Studies and Departmental Research Committee at the University. They are also appointed on the master panel as subject experts and Vice-Chancellor's (VCs) nominee for the conduct of interviews. Some faculty are appointed as Ph.D. guides and external examiners for Ph.D. viva-voce examination and are invited as resources persons at other institutions. Faculty keep themselves abreast with the development in their respective field. Faculty is persistently proactive in upgrading their knowledge by undergoing Orientation Programs, Refresher Courses, participating in and organizing national and international level seminars, webinars.

Faculty also participate in Faculty Development Programmes (FDPs), conferences, workshops, discourses, lectures. Faculty undertake minor research projects, publish research papers, complete Massive Open Online courses (MOOCs), Study Webs of Active Learning for Young Aspiring Minds (SWAYAM) courses. Faculty have contributed to the e-content development initiative Digital Integrated System for Holistic Teaching and Virtual Orientations (DISHTAVO) of the Directorate of Higher Education, Government of Goa. Faculty are also engaged in mentoring the students. The knowledge, wisdom, experience and expertise of the faculty is utilised for the growth of the students. The faculty are In-charge of various cells/committees; they organize activities/events that hone skills of students. Faculty also assist in administrative work.

Collaborators

The college works in close association with its collaborators. It organizes visits to business units/organizations like IFB Home Appliances, Ramdev Plastics, Pidilite Industries Ltd., Hindustan Coca-Cola Pvt. Ltd, Cotyar Beverages, Adarsh Marketing Co-operative Society, Centre for Incubation of Business Acceleration, Forum for Innovation Incubation Research and Entrepreneurship (FiiRE), Goa Science Centre and Planetarium, Nestle India Ltd., Goa Shipyard Ltd., Mall de Goa, Nandanvan Spice Farm, Atal Incubation Centre - Goa Institute of Management, Zebu Dairy, AMUL (GCMMF Ltd.), Swayampurna Goa Saras 2026 Exhibition, etc. Visit to Central Library, Goa University Library, Goa State Museum were also organized. As part of the B.Com. curriculum a tour to Delhi, Nainital, Haridwar and Rishikesh was held in November of 2025.

Memorandum of Understanding (MoUs/LoU)

To promote industry-academia linkage and to pursue activities in tune with NEP 2020 the college has signed Memorandum of Understanding (MoUs/LoU) with Goa Institute of Public Administration (GIPARD), St. Joseph's College of Commerce (Autonomous) Bangalore, Sanofi India Ltd., Jan Shikshan Sansthan, Comtech Computer Academy, Bandora Biodiversity Management Committee, Karuna Football Foundation Compassion Football Club, Bajaj FINSERV Ltd. Goa Technology Association, Sarthak Foundation, Goa Vidyaprasark Mandal's Dr. Dada Vaidya College of Education, Forum for Innovation Incubation Research and Entrepreneurship (FiiRE), Western India Regional Council-The Institute of Chartered Accountants of India, Appbuddy Consultancy, Goa Chamber of Commerce and Industry, ExcelR EdTech. Pvt. Ltd., National Institute of Securities Market (NISM)- Letter of Understanding (LoU).

Brief Description of activities

Through its various associations and clubs, the college nurtures and fosters curricular and co-curricular activities thereby offering a range of opportunities to students.

Remedial classes, certificate courses, workshops and guest lectures are conducted/organized by the college. Certificate courses (banking, finance, insurance and other areas) groom the students for the job market. The college strives to instill competencies in the students by conducting workshops in soft skills required by students which will help them to build their confidence and face interviews. For this purpose, experts in the related fields are invited. Personality development programmes are organized for the multi-faceted growth of the students focusing on building leadership, communication skills and inter-personal relations.

To promote investor education and to familiarize the students, to trading in securities a trip to Bombay Stock Exchange (BSE) was organized. Talks/programmes are also conducted/organized to promote financial literacy, investor awareness, consumer literacy, entrepreneurial skills etc. College also organizes industrial visits, Pop-up bazaar that supplements classroom teaching. Similarly, various competitions are organized such as quizzes, essay writing, slogan drafting, etc. Besides, students are encouraged to participate in inter-collegiate events. Events and happenings on the campus are documented in 'Vidyaprasar' the in-house college magazine.

In the recent past talks on women health, medical camps have been organized by the Internal Quality Assurance Cell (IQAC) of the college.

Emotional support/welfare

The college aims at providing holistic education and takes care of the mental and physical well-being of its students. The college offers emotional support to the students through the mentoring and counselling mechanism. The college has in place a Mental Health Policy. There is a Counsellor appointed by the college to offer emotional support. Motivational and spiritual talks are organized for benefit of the students.

The Anti-Ragging Policy of UGC is given publicity on campus and on the college website. The Internal Committee (IC) is set up which will take cognizance of cases of Sexual Harassment.

The College awards prizes, scholarships to meritorious students, These

prizes/scholarships are instituted by Parent Teacher Association (PTA), Teaching Staff, Non-teaching Staff, Retired Staff members, Alumni and Well wishers of the college. Prizes are awarded to students who excel in academics, sports and cultural activities. The college also presents the best student award, the criteria for award of the same is made known to the students. The college maintains a vibrant campus by conducting activities that mould, shape the personalities of students as agents of social change. The college builds the Intelligence Quotient (IQ) and Emotional Quotient (EQ) of its students. It connects with social issues, imparts life skills to its students, paves the way for youth empowerment and fosters global citizenship in sync with its vision and mission. International days such as Women's Day, Yoga Day and World book Day are observed and festivals are celebrated promoting tolerance and brotherhood.

The administrative and support staff render assistance to faculty and students for the smooth conduct of various activities.

Environment Conservation

The college has an Environment Policy in place. The social endeavours of the college are driven by the philosophy of “Our bit for the People and Planet”. The college has taken advantage of Goa's climatic conditions and has a rain Water Harvesting system.

The college takes pride on its stepping stones such as knowledge, adequate use of technology, sustainable development and eco-friendly approach, in its aim of fulfilling its mission by moulding students into socially responsible citizens. The NSS unit and NCC wing undertake activities that help in environment protection and conservation.

Indian Knowledge System (IKS) Cell

The IKS Cell aims to promote India's rich cultural and ecological heritage, with special emphasis on Goan heritage. In alignment with the National Education Policy (NEP) 2020, the Cell seeks to integrate traditional knowledge into academics and community engagement.

Alumni

The college has a registered Alumni Association, Registered under the Societies Registration Act of 1860. Alumni of the college have carved a niche and have established themselves in various disciplines and professional fields such as Chartered Accountancy, Company Secretaryship, Law, Sports, Music, Applied and

Performing Arts and other diverse fields.

The well placed alumni of the college support various initiatives (Scholarships/Prizes are instituted by Alumni, they assist in organizing industrial visits, they are invited as resource persons/judges for events). They suggest measures for the growth of the college.

Parent Teacher Association (PTA)

The PTA extends support, co-operation in organizing activities that helps to promote the welfare of the students. PTA has instituted prizes for meritorious students. PTA helps to create better understanding between parents and students. They offer suggestions for the wellbeing of the students.

Future plans

The College is committed towards the substantial improvement in the quality of teaching-learning process by focusing on Outcome Based Education (OBE) and making education more pertinent, suitable to the growing challenges and needs of the society/industry/ government agencies. The college plans to forge ahead and strengthen its skill, up-skill and re-skill initiatives by introducing certificate/diploma courses. It plans to focus on education that promotes learning, unlearning and relearning thus empowering students to become global citizens.

GOA UNIVERSITY'S CURRICULUM AND CREDIT FRAMEWORK FOR THE UNDERGRADUATE PROGRAMME (CCFUP) FOR BACHELOR OF COMMERCE (HONOURS) UNDER THE NATIONAL EDUCATION POLICY (NEP) 2020

Goa University has implemented the UGC Curriculum and Credit Framework for the Undergraduate Programme (CCFUP) of Bachelor of Commerce (Honours) under the National Education Policy (NEP) 2020 from the Academic Year 2023-2024 onwards as per Circular dated 14.06.2023 and 14.05.2024. The Programme Structure for Four Year Bachelor of Commerce (Honours) is as follows:

Programmes Offered:

1. Bachelor of Commerce (Honours) – Financial Accounting
2. Bachelor of Commerce (Honours) – Cost Accounting
3. Bachelor of Commerce (Honours) – Business Management
4. Bachelor of Commerce (Honours) – Banking and Financial Services

Four Year Bachelor of Commerce (Honours)

Programme Structure

Specialization	Course Code
Semester I and II	
Common for all Specializations	COM
Semester III to VIII	
Financial Accounting	CFA
Cost Accounting	CCA
Business Management	CBM
Banking and Financial Services	CBF

Note: All courses which are offered under more than one specialization during Semester III to VIII are also indicated with COM Course code.

Exit Options:

Award of Certificate in Commerce after Completion of One Year

Students exiting on completion of 1 year (2 Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Certificate in Commerce provided, they complete 4 Credits Industry Internship in manufacturing, trading, services undertakings, Non-Government Organizations, or Government Offices for a period of 4 Weeks and submit internship report. Each candidate will be allotted to a teacher who will guide the students with respect to preparation of internship report. After completion of the internship, the candidate has to submit the Certificate of Completion of Internship from the organization and Internship Report, and make a presentation before the guiding teacher. The guiding teacher shall evaluate the internship report and presentation for 4 credits as per OA-38.14.2(v)(c)

Award of Diploma in Commerce after Completion of Two Years

Students exiting on completion of 2 years (4 Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Diploma in Commerce provided, they complete 4 Credits Industry Internship in manufacturing, trading, services undertakings, Non-Government Organizations, or Government Offices for a period of 4 Weeks and submit internship report. Each candidate will be allotted to a teacher who will guide the students with respect to preparation of internship report. After completion of the internship, the candidate has to submit the Certificate of Completion of Internship from the organization and Internship Report, and make a presentation before the guiding teacher. The guiding teacher shall evaluate the internship report and presentation for 4 credits as per OA-38.14.2(v)(c).

Bachelor of Commerce Programme Structure Semester I

Course Type	Course Code	Course Title	Credits
Major	COM-100	Financial Accounting	4
Minor	COM-111	Principles and Practice of Management	4
Multidisciplinary (Any one)	MAT -131	Mathematical Techniques for Competitive Exams	3
	ENG-131	Culture Study through Films in India	3
	ECO-131	Sustainable Development	3
	MGT-132	Tourism Entrepreneurship	3
Ability Enhancement	ENG-151	English I (Communicative English)	2
Skill Enhancement (Any 1)	COM-141	Computer Applications in Business	3 (1T+2P)
	COM-142	Business Mathematics I	3 (1T+2P)
	COM-144	Business Documentation	3 (1T+2P)
	COM-145	Innovation and Start-ups	3 (1T+2P)
Common Value Added - 1	VAC -100	Environmental Studies	2
Common Value Added - 2	VAC -104	Constitutional Values and Obligations	2

Bachelor of Commerce Programme Structure Semester II

Course Type	Course Code	Course Title	Credits
Major	COM-101	Elements of Cost	4
Minor	COM-112	Fundamentals of Banking	4
Multidisciplinary (Any one)	MAT -132	Descriptive Statistics	3
	ENG-132	Advanced Writing Skills in English	3
	ECO-132	Globalisation	3
	MGT - 134	Tourism Marketing	3
Ability Enhancement	ENG-152	English II Digital Content Creation in English	2
Skill Enhancement (Any 1)	COM-146	Business Data Processing and Networking	3 (1T+2P)
	COM-147	Business Mathematics II	3 (1T+2P)
	COM-148	Corporate Secretaryship	3 (1T+2P)
	COM-150	Spreadsheet Applications for Business	3 (1T+2P)
Common Value Added - 1	VAC -116	Life Skills	2
Common Value Added - 2	VAC -110	Awareness of Cyber Crimes and Security	2

Bachelor of Commerce Programme Structure Semester III

Course Type	Course offers	Course Code	Course Title	Credits
Major	Common for all	COM-200	Public Economics	4
Major	Financial Accounting	CFA-201	Government Accounting	4
	Cost Accounting	CCA-201	Methods of Costing	4
	Business Management	CBM-201	Marketing Management	4
	Banking and Financial Services	CBF-201	Principles and Practice of Banking	4
Minor (Any 1)		CFA-211	Specialized Accounting	4
		COM-212	Business Law	4
		COM-213	Business Statistics I	4
		CBM-211	Business Finance	4
Multidisciplinary (Any 1)		MGF-231	Fintech: Foundation and Emerging Trends	3
		MGA-232	Career Planning and Interview Preparation	3
Ability Enhancement (Any 1)		HIN-251	Hindi	2
		KON-251	Konkani	2
		MAR-251	Marathi	2
Skill Enhancement (Any 1)		COM-241	Accounting Software Application	3 (1T+2P)
		COM-243	Personal Financial Planning	3 (1T+2P)
		COM-244	Introduction to Auditing	3 (1T+2P)

Bachelor of Commerce Programme Structure Semester IV

Course Type	Course offers	Course Code	Course Title	Credits
Major	Common	COM-202	Fundamentals of Macroeconomics for Business	4
Major	Financial Accounting	CFA-203	Financial Statement Analysis	4
		COM-204	Indirect Taxes	4
		CFA-205	Forensic Accounting	2
	Cost Accounting	CCA-203	Methods of Costing II	4
		COM-204	Indirect Taxes	4
		CCA-205	Marginal Costing	2
	Business Management	CBM-203	Services Marketing	4
		CBM-204	Event Management	4
		CBM-205	Brand Management	2
	Banking and Financial Services	CBF-203	Law and Practice of Banking	4
		CBF-204	Principles and Practice of Insurance	4
		CBF-205	Financial Statement Analysis of Banks	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
		CBM-221	Digital Marketing (VET)	4
		CCA-221	Strategic Performance Management (VET)	4

Ability Enhancement (Any 1)	HIN-252	Hindi	2
	KON-252	Konkani	2
	MAR-252	Marathi	2

Bachelor of Commerce Programme Structure Semester V

Course offers	Course Type	Course Code	Course Title	Credits
Common Subject	Major	COM-300	Indian Economy	4
	Internship	COM-361	Internship	2
Financial Accounting	Major	CFA-301	Advanced Corporate Accounting	4
		COM-302	Direct Tax - I	4
		COM-303	Research Process	2
	Minor	CFA-321	Principles and Practice of Auditing (VET)	4
Cost Accounting	Major	CCA-301	Techniques of Costing	4
		COM-302	Direct Tax - I	4
		COM-303	Research Process	2
	Minor	CCA-321	Cost and Management Audit (VET)	4
Business Management	Major	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

Banking and Financial Services	Major	CBF-301	Bank Management	4
		CBF-302	Financial Services	4
		COM-303	Research Process	2
	Minor	CBF-321	Marketing of Financial Services (VET)	4

Bachelor of Commerce Programme Structure Semester VI

Course offers	Course Type	Course Code	Course Title	Credits
Common Subject	Major	COM-304	International Economics	4
	Project	CFA-307	Project	4
Financial Accounting	Major	CFA-305	Financial Reporting and Sustainability Practices	4
		COM-306	Direct Tax - II	4
	Minor	COM-322	E-Filing of Income Tax and GST Returns (VET)	4
Cost Accounting	Major	CCA-305	Corporate Restructuring and Valuation	4
		COM-306	Direct Tax - II	4
	Minor	COM-322	E-Filing of Income Tax and GST Returns (VET)	4
Business Management	Major	CBM-305	Entrepreneurship Development	4
		CBM-306	International Marketing	4
	Minor	CBM-322	Tourism and Travel Management (VET)	4
Banking and Financial Services	Major	CBF-305	Modern Banking Operations and Services	4

		CBF-306	Financial Risk Management	4
	Minor	CBF-322	Digital Banking (VET)	4

Bachelor of Commerce Programme Structure Semester VII

Course offers	Course Type	Course Code	Course Title	Credits
Financial Accounting	Major	COM-400	Management Accounting	4
		COM-401	Stock Market Operations	4
		COM-402	Financial Management	4
		COM-403	Research Methodology	4
	Minor	CFA-411	Business Analytics	4

Cost Accounting	Major	CCA-400	Strategic Cost Management for Decision Making	4
		COM-401	Stock Market Operations	4
		COM-402	Financial Management	4
		COM-403	Research Methodology	4
	Minor	CCA-411	Quantitative Techniques in Decision Making	4

Business Management	Major	COM-400	Management Accounting	4
		CBM-401	Organisational Behaviour	4
		COM-402	Financial Management	4
		COM-403	Research Methodology	4
	Minor	CBM-411	Total Quality Management	4

Banking and Financial Services	Major	COM-400	Management Accounting	4
		COM-401	Stock Market Operations	4
		COM-402	Financial Management	4
		COM-403	Research Methodology	4
	Minor	CBF-411	Fintech	4

Bachelor of Commerce Programme Structure Semester VIII

Course offers	Course Type	Course Code	Course Title	Credits
Financial Accounting	Major	CFA-404	Modern Accounting Practices	4
		COM-405	Business Valuation	4
		CFA-406	Financial Modelling	4
		COM-407	Security Analysis and Portfolio Management	4
	Minor (ANY ONE)	COM-412	Basic Econometrics	4
		CFA-413	Environmental Social and Governance - Principles and Practice	4

Cost Accounting	Major	CCA-404	Advanced Management Accounting	4
		COM-405	Business Valuation	4
		COM-406	Financial Derivatives	4
		COM-407	Security Analysis and Portfolio Management	4
	Minor (ANY ONE)	COM-412	Basic Econometrics	4

		CCA-413	Enterprise Resource Planning	4
Business Management	Major	CBM-404	Business Ethics and Corporate Social Responsibility	4
		CBM-405	Consumer Behaviour and Marketing Research	4
		CBM-406	Strategic Management	4
		CBM-407	Customer Relationship Management	4
	Minor (ANY ONE)	COM-412	Basic Econometrics	4
		CBM-413	AI and ML for Business Management	4
Banking and Financial Services	Major	CBF-404	Credit Management in Banking	4
		CBF-405	Treasury and Forex Management	4
		COM-406	Financial Derivatives	4
		COM-407	Security Analysis and Portfolio Management	4
	Minor (ANY ONE)	COM-412	Basic Econometrics	4
		CBM-413	AI and ML for Business Management	4

OA-38 ORDINANCE GOVERNING THE UNDERGRADUATE (UG) GENERAL EDUCATION PROGRAMMES

Ordinance Governing the Undergraduate (UG) Programmes of Bachelor of Arts / Bachelor of Commerce / Bachelor of Science / Bachelor of Computer Applications / Bachelor of Business Administration / Bachelor of Social Work / Bachelor of Performing Arts (4 years Honours) and other such Programmes of study conducted by the on-campus Schools of Goa University and its Affiliated Colleges based on UGC Curriculum and Credit Framework for Undergraduate Programmes (CCFUP). (Effective from Academic Year 2023-2024).

OA-38.4 DURATION OF THE PROGRAMME

- i) The duration of the UG Programme shall be of Four Years/Eight Semesters with multiple entry and exit options.
- ii) A student may also be permitted to take a break from the Programme during the period of study.
- iii) The total duration for completion of the UG Programme shall not exceed seven years from the date of initial registration.
- iv) Every Academic Year shall consist of two Semesters.
- v) In addition, there shall be a Summer Term during the vacation.

OA-38.4.1 UG CERTIFICATE/UG DIPLOMA AND DEGREES TO BE AWARDED

The following Certificate/Diploma/Degrees shall be awarded as below:

- i) UG Certificate (NCrF Level: 4.5): Students exiting on completion of 1 year (2 Semesters) of study in the chosen broad discipline having fulfilled the Credit requirement and successfully completed a 4 Credit Vocational Course during the summer term (vacation) of the first year.
- ii) UG Diploma (NCrF Level: 5): Students exiting on completion of 2 years (4 Semesters) of study in the chosen broad discipline having fulfilled the Credit requirement and successfully completed a 4 Credit Vocational Course during the summer term (vacation) of the second year.
- iii) Bachelor of Arts/Bachelor of Commerce / Bachelor of Science/ Bachelor of Computer Applications/Bachelor of Business Administration/Bachelor of Social Work/Bachelor of Performing Arts and such other Degrees (NCrF Level: 5.5): after the successful completion of 3 years in the Programme and the related Credit requirements, as specified elsewhere in this Ordinance.
- iv) Bachelor of Arts/Bachelor of Commerce/Bachelor of Science/Bachelor of Computer Applications/Bachelor of Business Administration/Bachelor of Social Work/Bachelor of Performing Arts (4 years Honours) and such other Degrees (NCrF Level: 6): after the completion of 4 years in the Programme and the related Credit requirements, as specified elsewhere in this Ordinance.
- v) Interdisciplinary or Multidisciplinary Degree: Students who opt for 3 year or 4 year Degree Programmes shall be awarded a degree in Interdisciplinary or multidisciplinary subjects as the case may be.
 - a) Interdisciplinary Degree: A student who opts for interdisciplinary subjects shall be awarded a Bachelors Degree/Bachelors Degree (Honours)/Bachelors Degree (Honours with Research) in Interdisciplinary

Subjects. For example if a student opts for subjects like Chemistry, Zoology and Botany s/he shall be awarded a BSc in Interdisciplinary Subjects (Chemistry, Zoology and Botany)

b) Multidisciplinary Degree: A student who opts for multidisciplinary subjects like Mathematics, Finance and Economics will be awarded a Bachelors Degree/ Bachelors Degree (Honours) Bachelors Degree (Honours with Research) in Multidisciplinary Subjects (Mathematics, Finance and Economics).

OA-38.4.2 SUMMER TERM

- (i) A summer term shall be of six to eight weeks duration during the summer vacation.
- (ii) Internship/apprenticeship/work-based vocational education and training shall be carried out during the summer term, especially by students who wish to exit after two Semesters or four Semesters of study.
- (iii) Colleges/Schools are permitted to offer regular courses during the summer on a fast-track mode to enable students to do additional courses or complete backlogs in coursework.
- (iv) The Colleges/Schools shall decide on the courses to be offered in the summer term depending on the availability of faculty and the number of students.

OA-38.5 ELIGIBILITY FOR ADMISSION

The eligibility for admission to the Four Year UG Degree Programme shall be as follows:

- (i) The Higher Secondary School Certificate (Std. XII) examination conducted by the Goa Board / equivalent body, after successful completion of Grade 12 or equivalent stage of education corresponding to Level-4.
- (ii) A student not covered under any of the above categories but desirous of seeking admission to the said Programme may apply to the University /College. However, the Vice Chancellor along with Dean of the concerned School/Faculty and Chairperson(s) of Board(s) of Studies of concerned subjects shall decide the eligibility in such cases.
- (iii) A student admitted for Semester-I /III/V/VII shall be deemed eligible for admission to Semester-II/IV/VI/VIII, of each respective year provided;
 - a) S/he has no backlogs of previous Semesters to be eligible for admission to Semester V.
 - b) S/he has no backlogs of Semester V and VI to be eligible for admission to

Semester VII.

- (iv) A student migrating from another recognized University and desirous of direct admission to UG Programme shall be eligible for admission based on the earned Credits in the subjects for which admission is sought. This is subject to the provisions of the Academic Bank of Credits (ABC) Ordinance of Goa University. The Vice-Chancellor along with Dean of the concerned School/Faculty and Chairperson(s) of Board(s) of Studies of concerned subjects shall decide the eligibility.
- (v) A student with a UG Certificate shall be eligible to take admission in the Third Semester of the Degree Programme within three years of exit and complete the Degree Programme within the stipulated maximum period of seven years.
- (vi) A student with a UG Diploma shall be eligible to take admission in the Fifth Semester of the Degree Programme within a period of three years of exit and complete the Degree Programme within the maximum period of seven years.
- (vii) A student who has exited with a UG Degree shall be eligible to take admission in the Seventh Semester of the Degree Honours Programme within a period of three years and complete the Degree Honours Programme within the maximum period of seven years.
- (viii) A student who obtains 75% and above or equivalent CGPA of the total marks obtained in the first Six Semesters shall be eligible to take admission to the four-year Degree (Honours with Research) at the Seventh Semester. The equivalent CGPA shall be 8.25 as per the CGPA calculation given in this Ordinance.
- (ix) The seven years duration shall be counted with effect from admission by him/her to the first Semester of UG Programme.

OA-38.5.1 LATERAL ENTRY FOR STUDENTS REGISTERED UNDER OC-66

- (i) Students already enrolled in the UG Programme under Choice Based Credit System (CBCS) shall be permitted to seek admission to the Four-year Undergraduate Programme effective from Academic Year 2024-2025.
- (ii) The concerned Institution shall provide Bridge Courses (including online Courses) approved by the Board of Studies to enable students to transition from CBCS to CCFUGP.

OA-38.14 SCHEME OF EXAMINATION

The Scheme of Examination shall be as follows:

- (i) Evaluation shall be based on continuous assessment, in which Intra-Semester Assessment (ISA) and Semester End Assessment (SEA) will contribute to

the final grade. ISA will consist of class tests, mid-Semester examination(s), homework assignments, and such other modes of evaluation, as determined by the faculty in charge of the courses of study. Progress towards achievement of learning outcomes will be assessed using the following: time-constrained examinations; closed-book and open book tests; problem-based assignments; practical assignment, laboratory reports; observation of practical skills; individual project reports (case-study reports); team project reports; oral presentations, including seminar presentation; viva voce; computerized adaptive assessment, surprise test, modular certifications, and any other modes of assessment.

(ii) The evaluation for the Courses shall comprise of ISA and the SEA.

(a) One Credit shall carry 25 marks.

(b) The ISA shall carry 20% of maximum marks allotted for the Course, and SEA shall carry 80% marks. A Course of Four Credits for total of 100 marks, having only Theory, shall have ISA for 20 marks and SEA for 80 marks.

(c) There shall be no ISA for the One Credit Practical Component of Four Credit Courses. A Four Credit Course (100 marks) comprising Theory (Three Credits) and Practical (One Credit) shall have ISAs only for the Theory Component (15 Marks), and SEA Theory Component (60 marks). The One Credit Practical Component has only SEA (25 marks).

(d) There shall be no ISA for a One Credit Practical Course.

(e) In case of Two-Four Credit Practical Courses, the ISA shall have 20% weightage and SEA 80%.

(f) Courses of any other number of Credits shall have a proportionate marking system.

(iii) **Intra-Semester Assessment (ISA):** There shall be three ISAs in a given Semester for the theory Component of each Course of 2 Credits and above, of which a minimum of 50% shall be evidence based. The two best scores shall be considered for the final ISA marks for papers of 2 Credits and above. For a course of one Credit the best score out of two ISAs shall be considered. ISAs may be through a written test or any other alternative mode of evaluation, including assignments, presentations, oral or online test, MCQs, open book test, and any other mode of assessment.

(a) There shall not be any averaging of ISA marks.

(b) Generally, the ISA for a given Course shall be conducted by the teacher/s teaching that Course.

(c) The ISA schedule shall be notified at the beginning of the Semester.

(d) ISA marks shall be communicated to students within two weeks of the ISA.

(e) Ordinarily, ISA-I shall be completed by the end of the Fifth week after the commencement of the Semester and ISA-II by the end of the Tenth week of the Semester.

(f) Students who fail to appear for an ISA due to a genuine reason shall be given another opportunity, to complete the ISA.

(g) There shall be a Committee appointed to monitor the conduct of ISAs.

(h) To be eligible to appear for the Semester End Assessment (SEA), a student shall be required to appear for a minimum of two ISAs in each Course.

(iv) Semester End Assessment (SEA)

(a) SEAs shall be conducted at the conclusion of every Semester, and shall cover the entire syllabus prescribed for the respective Course.

(b) A student shall be considered to have successfully fulfilled the requirements of a Semester to be eligible to appear for the SEA provided the student has appeared for two ISAs in a Course, and fulfils the minimum attendance requirements as per the relevant rules of the University. A student failing to fulfil these conditions shall have to repeat the course.

(c) The detailed procedure for the conduct of SEA and subsequent assessment shall be as notified by the University.

(d) The pattern of question paper(s) to be set for the SEA in a given course and the scheme of marking shall be decided by the respective BoS. For this purpose, the BoS shall frame specimen question paper(s) in the various courses concerned for the information of the students. Similarly, for practical examinations, the number of laboratory exercises, marks distribution for each exercise and other relevant details shall be decided by the respective BoS.

(e) To pass a Course a student shall have to obtain a minimum of 40% in ISA and SEA together. There is no separate passing for ISA and SEA.

(f) The duration of SEA theory paper carrying up to 40 marks shall be 1 hour, and papers of above 40 and up to 80 marks shall be of 2 hours duration.

(g) Supplementary exams shall be held at the end of the academic year immediately after SEA.

OA-38.14.4 VERIFICATION AND REVALUATION OF MARKS.

- (i) Revaluation of SEA answer books in Semesters I to VIII shall be permitted as per the existing provisions of OA-5.15 for Revaluation/Verification.
- (ii) All grievances pertaining to ISA marks shall be dealt with by the Grievance Committee of the College before sending the ISA marks to the University.

- (iii) ISA marks shall be submitted to the University within 20 days of the conduct of the last ISA.
- (iv) Verification of only SEA theory papers is permitted.

OA-38.14.5 IMPROVEMENT OF PERFORMANCE

- (i) Improvement of Performance shall be permitted to a student who has passed the UG Degree Examination. The student shall be required to appear again only in the SEA component of the papers of Semesters I to VIII Examinations, excluding the Project, Dissertation, Internship, and Practical component. For this purpose, the marks scored at the first appearance in the Project/Dissertation, as also in the ISA component of the other Courses, shall be carried forward for tabulation of the result under improvement of performance.
- (ii) Students are permitted to appear for improvement in any five Major (Core) courses for improvement.
- (iii) Students shall appear for the improvement examinations along with the regular students.
- (iv) The performance of a student, who appears under this provision and fails to improve, shall be ignored.
- (v) The student availing of this provision shall be considered to have passed under improvement and this fact shall be recorded in the statements of marks and other relevant documents.
- (vi) The student shall be required to surrender the original statement of marks and other relevant documents at the time of receiving the fresh statement of marks in the event of improvement of performance.
- (vii) A student can appear for improvement only once in a Course under this clause.
- (viii) Students may seek improvement of performance no later than two years after the declaration of final results for the award of Certificate or Diploma or Degree, but within 7 years of the total duration of the Programme. A student shall not be eligible to apply for improvement of performance during the pursuance of a Programme.

OA-38.15 AWARD OF GRADES

Award of Grades shall be as per Ordinance OA - 16.

OA-16 General Ordinance for the award of class at the University Examinations, duration for completing a programme and other related matters. This Ordinance shall apply to all University examinations and shall replace any similar provision/s existing earlier under any other Ordinances. This is to bring uniformity across all programmes offered by the University.

OA-16.4 Award of Grade: Marks awarded in each Course shall be represented in the form of Grades and Grade Points. The result of each Semester shall be declared as Semester Grade Point Average (SGPA) and Final result shall be declared as Cumulative Grade Point Average (CGPA).

OA-16.4.1 The percentage of marks secured in both ISA and SEA shall be added for awarding the grade and grade points for each Course, as indicated in the table below:

Range of percentage scored	Grades	Grade Points
85 - 100	O (Outstanding)	10
75 - <85	A+(Excellent)	9
65 - <75	A (Very Good)	8
55 - <65	B+ (Good)	7
50 - <55	B (Above Average)	6
45 - <50	C (Average)	5
40 - <45	P (Pass)	4
0 - <40	F (Fail)	0
	Ab (Absent)	0

OA.16.4.2 Every student shall be required to secure a minimum of 'P' grade to pass the Course.

OA.16.4.3 Students who do not secure 'P' grade in any Course shall have the option of answering the SEA component in the following Semester(s), for which the ISA score shall be carried forward.

OA.16.4.4 Appearance at both ISA and SEA, is compulsory for passing.

OA.16.4.5 There shall be no award of grace marks.

OA.16.4.6 Calculation of Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

(a) Calculation of weighted grade points of a Course shall be done by multiplying the grade points scored, by the number of Credits of the respective Course. Calculation of Semester Grade Point Average (SGPA) and Cumulative Grade

Point Average (CGPA) is:

i. The SGPA is the ratio of the sum of the product of the number of Credits with the grade points scored by a student in all the Courses taken by a student and the sum of the number of Credits of all the Courses undergone by a student:

$$SGPA (S_i) = \frac{\sum (C_i \times G_i)}{\sum C_i}$$

Where “C_i” is the number of Credits of the ith Course and G_i is the grade point scored by the student in the ith Course.

ii. The CGPA is also calculated in the same manner taking into account all the Courses undergone by a student over all the Semesters of a Programme:

$$CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$$

Where S_i is the SGPA of the ith Semester and C_i is the total number of credits in that Semester.

(b) The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the grade certificate.

(c) For each Course a student securing 'F' or 'Ab' grade in the Course shall not be entitled to earn any credits for that Course.

OA.16.4.7 Conversion to Final Grade:

(a) (i) The CGPA shall be converted to the Final Grade, as shown in the table below:

CGPA	Final Grade
10.0	O (Outstanding)
9.0 - <10	A+ (Excellent)
8.0 - <9.0	A (Very Good)
7.0 - <8.0	B+ (Good)
6.0 - <7.0	B (Above Average)
5.0 - <6.0	C (Average)
4.0 - <5.0	P (Pass)
< 4.0	F (Fail)

(ii) A candidate who fails to earn the required number of Credits to award the Degree shall be declared 'Fail'.

(b) The CGPA shall be calculated upto two decimal places. If the CGPA is higher than the indicated upper limit in the two decimal digits by a factor of >0.005, then the higher grade shall be awarded. For example, a candidate with CGPA >4.995 will be awarded 'C' grade.

(c) A candidate who has not earned required Credits to award the Degree as per respective Ordinance shall be given Final Grade 'F' and be declared 'Fail'.

OA- 26 AWARD OF ENTITLEMENT MARKS AT THE UNIVERSITY EXAMINATION UNDER THE CHOICE BASED CREDIT SYSTEM (CBCS) FOR B.A./B.A. (HONS.)/B.SC./B.SC/ (HONS.)/B.COM./B.COM. (HONS.) PROGRAMMES.

OA-26.1 Scheme for Award of Entitlement Marks:

Candidates who have participated in NCC /NSS /Sports /Cultural events shall be entitled to entitlement marks as per following scheme. However, they are not eligible for general grace marks.

(I) Candidates who have been enrolled as member of the NCC and are certified by the Principals of their Colleges/ Heads of Institutions as having satisfactorily completed a minimum of 75% of the total number of parades during a Semester.

OR

(II) Candidates who have participated in the NSS programme and are certified by the Principals of their Colleges/ Heads of Institutions as having satisfactorily completed at least 60 hours of social service comprising the time spent in one or more types of projects during a Semester.

OR

(III) Candidates who have to their credit participation in cultural events during the Semester as specified below:

A. Cultural Events – At the University Level

a) All students who are members of the Winning and Runners-up teams at the Inter- Collegiate level where competitions for team Championships are conducted by the University.

b) In the case of individual events at the Inter-Collegiate meets conducted by the University students winning first three places, in the order of merit.

B. Cultural Events – At the Inter- University/ Inter- State (representing the University, Zone or State/ National (representing the University, Zone or State)/ International (representing the University or State or Nation) Level.

(IV) All the above categories of students shall be entitled to 10 marks under any one or both of the conditions (a) and (b) mentioned below, for the examination pertaining to the respective Semester.

a) A candidate who fails to pass in one or more heads of passing for a course shall be awarded entitlement marks to the extent of 5% of the maximum marks allotted to the head of passing, subject to a maximum of 5 marks in each course.

b) The entitlement marks whether allotted or not, fully or partially, under any of the heads of passing shall be shown along with the grand total with appropriate '#' sign.

The benefit of gracing mentioned above shall be given at the respective Semester examinations.

The entitlement marks under this Ordinance shall not be counted for the purpose of placement in the order of merit or award of scholarships, prizes and medals or of other awards. However, such marks can be utilized for award for higher grades.

c) Level of participation in cultural events within the State of Goa:

1. Entitlement marks may be awarded to the first three prize winners in team as well as individual events organised by the State Government/ Central Government organizations.
2. To be considered for the award of entitlement marks, at least 10 Institutions should have participated in the event.
3. The Principals of those colleges whose students have secured 1st, 2nd and 3rd prizes should verify and forward the names of the students to the University for the Award of entitlement marks.
4. The organizing agencies should also forward the names of the students and a list of the participating colleges to the University.

(V) Candidates who are eligible as per University eligibility rules and have to their credit participation in Sports events during the academic year/ Semester as specified below:

A. Eligibility

The Candidate (Sportsperson) should be a bona fide student of Goa University or its affiliated college. She/ He shall participate in the sports events approved by the Sports Council of Goa University, National Sports Federations having recognition of the Ministry of Youth Affairs and Sports/ Indian Olympics Association/ Association of Indian Universities after obtaining prior approval of the respective Principal/ Dean/ Head of Department. She/ He shall be eligible for the Sports Merit Marks only after the completion of her/ his performance in the event and the marks so allotted shall be counted for her/ his appearance at the respective Semester Examination only. In the event of her/ his performance in more than one category/ sport, only the highest marks allotted in any one category/ sport will be considered. For the purpose of allotment marks, sports events shall be divided into the following categories:

Category A: Students representing India in the following International events.

Olympic Games, World Championships, World Cups, Davis Cup, Thomas Cups, Uber Cup, Para Olympic Games, Winter Olympics Games, Champions Trophy, Commonwealth Games, Commonwealth Championships, World University Games, World University Championships, Asian Games (Indoor/ Outdoor Games), Asian Cups, Asian Championships, Asian Winter Games, Asian Para Olympics, Wimbledon Championship, US, French and Australia Open Tennis Championships, All England Badminton Tournament, Youth Olympic Games.

Category B: Students Representing India in the following International events/ Championships recognized by National Sports Federation which are duly approved by the Ministry of Youth Affairs and Sports/ Indian Olympic Association/ Association of Indian University.

One Day International Cricket Matches, Cricket Test Matches, Commonwealth

Youth Games, International Athletic Permit Meet, Asian Youth Games, Asian Martial Art Games, SAF Games, Any Other International Game/ Sport recognized by Indian Olympic Association.

Category C: Students representing Goa State for National events organized by the recognized National Federation which are duly approved by the Indian Olympic Association/ Association of Indian Universities.

- I) National Games.
- II) National Championships (only one in each recognized discipline to be determined by respective National Federation).
- III) Federation Cups organized by National Sports Federations recognized by the Government of Indian Olympic Association.
- IV) National Sports Festivals for Women.

Category D (1): Students representing Goa University in the All India Inter-University Championships, approved by Association of Indian Universities.

Category D (2): Students representing Goa University in Zonal Inter-University Championships, approved by Association of Indian Universities.

Category E1: Students representing the college in the Inter-Collegiate Tournament as approved by the Sports Council and organized by Goa University.

Category E2: Students eligible as per eligibility rules of Goa University and participating in State Championship recognized by Sports Authority of Goa in disciplines that are not in the list of annual Intercollegiate Championships organized by Goa University.

A. Students shall have to attend a minimum of ten practice sessions consisting of two hours each, organized by the College/ University in the form of Inter-Class/ Intra-Mural Competition/ Coaching in order to be eligible for Participating/ Selection at Inter- College Championships.

B. Allotment of Sports Merit Marks to Categories: Students participating in sports shall be eligible for entitlement marks as per the table given below:

Category	Participation	Winner/ Gold Medal	Runners-up/ Silver Medal	Semifinalist/ Bronze Medal
A	28	28 + 24=52	28 + 22=50	28 + 20=48
B	26	26 + 22=48	26 + 20=46	26 + 18=44
C	16	16 + 20=36	16 + 16=32	16 + 14=30
D1	20	20 + 16=36	20 + 12=32	20 + 10=30
D2	16	16 + 12=28	16 + 08=24	16 + 06=22
E1 & E2	10	10 + 06=16	10 + 04=14	10 + 02=12

C (i): Sports Merit Marks allotted to a student passing on her/ his own merit shall indicated separately in the mark sheet and shall be counted for the purpose of higher grades, class, honours or distinction. However, unless otherwise eligible, the same shall not be counted for the purpose of obtaining any University scholarship, prizes, medals or placement in order of merit/ rank for the said exam.

(ii) A student shall be eligible for the Sports Merit Marks in a particular course, provided that she/ he shall have obtained a minimum of 50% marks required to pass/ claim exemption in the Paper/ Subject. In the event of the student being unable to utilize the Sports Merit Marks the same can be carried forward to the subsequent appearance of the same examination.

(iii) In case of student failing in a particular course(s), whether in theory or practical or both, the Sports Merit Marks shall be added to that course(s) as per (ii) above and indicated by a hash (#) tag. Balance marks, if any, shall be shown separately in the statement of marks.

(iv) The entitlement marks on account of participating in sports shall be awarded at the examination conducted at the end of the Semester during which the student is eligible for such marks.

N.B.

(a) The marks awarded under this scheme shall be shown separately in the candidate's statement of marks

(b) The benefit envisaged in the above clauses shall be made available to students on their producing the necessary certificate.

(c) If the percentage of the entitlement marks calculated/ arrived at, comes to decimal of 0.5 and above then it shall be rounded to the nearest higher whole number.

(d) A student participating in Sports/ NCC/ NSS/ Cultural activities shall be eligible for the awarded of entitlement marks under only one category in whichever she/ he scores the highest.

OA-26.2 Eligibility for awards:

- i) A candidate who has been awarded marks in any head/ heads/ subject(s) for an examination under this Ordinance, shall not be eligible for any University scholarships, prizes, medals, placement in order of merit for the said examination unless she/ he is eligible to it even otherwise.
- ii) The unutilized Entitlement Marks obtained for NCC/ NSS/ Sports/ Cultural activity can be carried forward to the subsequent appearance of the same examination.

(A) NCC:

Sr.No.	Nature & Level of Participation/ Achievement	Entitlement marks/ Semester
1	Regular participation in NCC[as in OA-XX.1 (IV) above]	10
2	ATC	5
3	NIC (National Integration Camp 10 Days)	10
4	Independence Day Camp	10
5	Tal Sena Camp (Group)	5
6	Tal Sena Camp	10
7	B certificate	10
8	C certificate	15
9	Pre-RD (Group) (10 Days)	5
10	Pre-RD (Directorate) (10 Days)	10
11	RD Parade at New Delhi	35
12	Youth Exchange Programme (YEP) at the International Level (In addition to the RD Parade marks)	15
13	Any Camp attended outside Goa (Group level)	5
14	Any Camp attended outside Goa (Directorate level)	10
15	Any Camp that is of Inter Group Competition (IGC)	15

(B) NSS:

Sr.No	Nature & Level of Participation	Entitlement marks/Semester
1	Regular participation in NSS [as in OA-XX.1 (IV) above]	10
2	NSS Special Camp (7 days)	5
3	National Integration Camp (6 days)	5
4	Pre-RD (10 days)	5
5	Adventure Camps (8 days)	5
6	National Youth Convention (6 days)	5
7	Best all-round NSS volunteer of the College for the year	5 (based on entire year)
8	Indira Gandhi Awardee	10
9	Participation at RD Camp (one month)	10
10	Participation at International Event such as International Youth exchange programme (6 days)	10

OA-26.3.2 Award of Credits for Skills Enhancement Course (SEC) and Grades:

The marks awarded as shown above shall cumulate (after subtracting the marks utilized for passing, if any) till the end of Semester II. If the candidate wishes to utilize these marks for claiming a Skill Enhancement Course (SEC) in Semester III, then she/ he shall inform it in writing to the Principal of the college at the beginning of Semester III. The candidate shall be given credits in lieu of a regular SEC for NCC/ NSS/ Sports/ Cultural activities at the end of Semester III by considering the marks accumulated till the end of Semester III for the particular activity. These accumulated marks shall be used for calculating the grade as per OC-66.5.9. If the candidate wishes to claim the credits for Semester IV, she/ he shall inform it in writing to the Principal of the College at the beginning of Semester IV. The candidate will be given credits in lieu of a regular SEC for NCC/ NSS/ Sports/ Cultural activities at the end of Semester IV by considering the marks accumulated till the end of Semester IV for the particular activity. This option is available to B.Sc. [not for B.Sc. (Hons.)] students during Semester V and IV also, following the same principle detailed above. However, they can exercise this option only once (i.e. Semester III/ IV/ V/ VI). This accumulated marks shall be used for calculating the grade as per OC-66.5.9. For this purpose, any marks accumulated beyond 100 shall not be considered, nor carried forward. However marks obtained during subsequent Semesters shall accumulated. If a candidate does not wish to claim Credits for her/ his accumulated entitlement marks, the marks shall continue to accumulate till the end of Semester VI (either without utilizing or after partially being utilized). These cumulative marks shall be shown separately with a '#' mark in each Semester. At the time of candidate fulfilling the minimum credits for the programme these marks shall be converted into GPA and added to the CGPA to arrive at the FGPA using an appropriate conversion formula.

ADMISSION 2026-2027 (For F.Y.B.Com.)

(Procedure to be followed as per the directives of Directorate of Higher Education)

If any changes exist students will be notified.

1. For online admission, visit the DHE Goa website <https://dhe.goa.gov.in/>
2. Begin with the new registration process on the link provided.
3. Provide your details such as name, email id, Aadhar number, mobile number, and preferable password on the registration form.
4. Once the registration is complete, the applicant can proceed with the login page.
5. The email id will be your username and the password as entered in the registration form.
6. An email will be sent to the applicants email address specifying your username and password for future reference.
7. Candidate should mandatorily have the following documents in pdf format

to complete the application:

- a. SSC Marksheet
- b. HSSC Marksheet (non mandatory for applicants whose results are not declared)
8. Candidate should have the high quality .jpeg/.png/jpg file of passport size photo with clear background and candidate signature.
9. E-Certificate is mandatory for candidates applying under the category SC/ST/OBC/EWS/PH.
10. Each candidate is allowed to make only one application on the portal.

Programme Preference Selection.

1. While adding the preference of the Programme, the applicant has to mandatorily select two colleges in the order of preference while the third preference is optional. (1- Highest preference, and 3- Lowest preference)
2. The candidate can apply for different degree programme either in the same college or different college.
3. Each college will prepare their independent merit list.
4. The candidate can upgrade their admission from the lower preference college admitted earlier to the higher preference college, subject to availability of seats and admission offer.
5. However, candidate strictly will not be able to switch to the lower preference college if admitted earlier in the highest preference college.
6. Once the candidate admits in any of their preferred college, they will not be able to edit their preference in application form thereafter.
7. After submission of the application form, a pop-up window acknowledging the successful submission of the application will be displayed. Candidate will receive the acknowledgement on the registered email.
8. Incomplete applications will not be processed.
9. Any query related to admission will be updated on college website

ADMISSION PROCEDURE/RELATED DOCUMENTS TO BE SUBMITTED TO COLLEGE

Students desirous of seeking admission to the College in Semester I (F. Y. B. Com.) class will have to submit their application in the prescribed form along with the following documents:

1. Two recent Passport size Photographs.
2. Leaving Certificate (Original with one photocopy)
3. Mark sheets (Original with one photocopy)
4. Caste certificate for OBC/SC/ST students
5. Eligibility Certificate (for students from other Universities & Boards)
6. Fees in full as per schedule of fees.

7. Copy of Aadhar Card.
8. Fees in full as per schedule of fees.
9. Copy of Aadhar Card.

The total No. of seats available is 240

No admission will be finalized unless the parent / guardian meets the Principal / Vice- Principal.

NOTE: Students should keep ten photo copies of their original mark sheet and school leaving certificate before they submit it to the College. The original mark sheet will be returned to the student only after the registration formalities are completed (in the month of January). Students are requested not to approach the office asking for their mark sheet during the year.

REGISTRATION CERTIFICATE

Students passing H. S .S. C. Examination from Goa Board and seeking admission to the F. Y. B. Com. Class will simultaneously submit their application online for Registration in Goa University through the Principal in the prescribed form, along with the necessary Registration Fee.

ELIGIBILITY CERTIFICATE

Students belonging to other States/Boards are required to obtain a Provisional Eligibility Certificate from Goa University before applying for admission to the College.

TRANSFERENCE CERTIFICATE

Students from other Colleges affiliated to the Goa University seeking admission to this College shall produce a NO OBJECTION CERTIFICATE (N.O.C.) from the respective College without which they will not be admitted. They shall apply for TRANSFERENCE CERTIFICATE in the prescribed form which is available in the College Office.

MIGRATION CERTIFICATE

Students passing H.S.S.C. Examination conducted by the Boards other than Goa Board will have to obtain a Migration Certificate from the said Board so as to enable them to obtain Eligibility from Goa University.

FEE STRUCTURE FOR B. Com. PROGRAMME

Fee Structure (indicated in Rupees) from the academic year 2026-2027 for B. Com. tentatively will be revised by Goa University.			
Fee Particulars	F. Y. B. Com.	S. Y. B. Com.	T. Y. B. Com.
Tuition Fees	2,000	2,000	2,000
Registration Fees	660	–	–
Library Fees	500	500	500
Gymkhana Fees	500	500	500
Cultural/Other Fees	500	500	500
Students' Aid Fund	130	130	130
Library Deposits	70	–	–
Caution Money Deposit	70	70	70
Laboratory Fees*	500	500	–
I. Tech Charges	820	820	820
Integrated Academic Information Management System (IAIMS) Fees	225	225	225
ID Card	150	150	150
PTA	500	500	500
Magazine/Academic Diary/Placement brochure	500	500	500
Academic Re-structuring & Development	1,500	1,500	1,500
Total	8,625/-	7,895/-	7,395/-

Note

1. Computer Lab. fee of ₹ 200/- is payable by the students of F.Y.B.Com., S. Y. B. Com. offering Computer Applications for Business.
2. Computer Lab. fee of ₹ 200/- is payable by the students of S. Y. B. Com. offering ECommerce & E-Accounting.
3. ** University registration fees will be charged as per university circular for fresh students as well as the students of other Colleges and Universities.
4. Payment of fees by cheque / DD will not be accepted.
5. * Examination fees shall be charged as per notification issued by the Goa University.
* (Inclusive of tuition fees and non-tuition fees but exclusive of Caution Deposit and Security Deposit)

FEE PARTICULARS FOR B. Com. PROGRAMME
FEE STRUCTURE FOR OTHER FEES PAYABLE BY B. Com. STUDENTS
FOR ACADEMIC YEAR 2026-2027 (AMOUNT IN INR)

	Fee Particulars	Amount
1	Eligibility Fees for Indian students	695.00
2	Eligibility Fee for foreign students	4190.00
3	Transfer Certificate	50.00
4	Migration Certificate	580.00
5	Duplicate Migration Certificate Fee	695.00
6	Cancellation of Migration Certificate (after 6 months)	295.00
7	One time admission fee for foreign students	41,685.00
8	Issue of NOC for transfer of internship	1,200.00
9	Late fee for applying Provisional Eligibility Certificate (for every delayed month)	135.00
10	Registration / Enrollment fee	
a	Student from Goa Board / Other Board in India	695.00
b	Student from other Boards / ICCR / NRI / Foreign students	695.00
c	Student from other University(NRI / ICCR/Foreign University)	4,055.00
d	Goa University with P.R. Number	695.00
e	Goa University without P.R. Number/ Ex-migration Student	1,395.00
f	Late fee for Registration/Enrollment per student (per month)	135.00 (But not exceed ₹ 1000)

Kindly note the fee structure/fee particulars are subject to change as per the directives of Goa University and Directorate of Higher Education, Govt. of Goa
CANCELLATION OF ADMISSION AND RULES FOR REFUND OF FEES (For B. Com.)

GU/36/Acad-PG/Refund of Fees/2017/1322/446 dated 17/5/2017

Pursuant to the directives of the UGC relating to refund of tuition and other fees, the Standing Committee of the Academic Council in its meeting held on 02/05/2017 has approved the following rules relating to refund of tuition fees and other fees.

a) If a Student chooses to withdraw from the programme of study in which he/she is enrolled, the following four-tier system shall be followed for the refund of fees remitted by him/her.

Sr. No.	Point of time when notice of withdrawal of admission is served to the College/University	% of refund of Aggregate fees*
1	15 days before the formally notified last date of admission.	100%
2	Not more than 15 days after the formally notified last date of admission.	80%
3	More than 15 days but less than 30 days after formally notified last date of admission.	50%
4	More than 30 days after formally notified last date of admission.	00%

b) In case of (1) in the table above, 10% of the aggregate fees shall be deducted as processing charges from the refundable amount.

c) Fees shall be refunded to an eligible student within fifteen days from the date of receiving a written application from him/her in this regard.

d) The fees of students who have already been admitted to a programme of the university and have paid the fees and are subsequently admitted to another programme shall have to pay the fees for the final admission and claim the refund of fees paid earlier, in which case no administrative charges shall be deducted from fees paid earlier by the student.

However, if the fees payable for the both the programmes are the same, the fees paid earlier shall be transferred to the final programme where admission is sought.

e) All other cases of the refund of the fees will be decided on case to case basis on its merit.

DUPLICATE MARK-LIST

1. The fees for issue of duplicate mark sheet is ₹ 200/- per statement of marks.
2. An affidavit with a declaration that the original statement of marks has been lost and that, if found the same will be reported to the University has to be submitted along with duly filled prescribed application form for issue of the duplicate marks sheet.

THE STUDENTS ARE REQUIRED TO PRESERVE MARK SHEETS OF ALL SEMESTER EXAMINATIONS AS THE SAME ARE NEEDED AT TIME OF FILLING

THE FORM FOR T.Y. EXAMINATION.

ISSUE OF DUPLICATE REGISTRATION CARD

A student will have to pay ₹ 50 for getting a duplicate Registration Card.

Other Fees:

- 1) Transfer Certificate: ₹ 50/-
- 2) Migration Certificate: ₹ 550/-
- 3) Duplicate Migration Certificate: ₹ 660/-
- 4) Cancellation of Migration Certificate: ₹ 280/-

IMPORTANT NOTE:

Students should note that all admissions are provisional and subject to confirmation of Enrolment Registration / Eligibility by Goa University. The College authorities will not be responsible for denial of eligibility by the University on account of delay in submission of necessary documents on the part of students admitted provisionally or for any other reasons. The details of commencement of each semester, examination, extend of semester will be informed accordingly.

COLLEGE TIMING

Lectures for F.Y.B.Com., S.Y.B.Com. and T.Y.B.Com. classes will be held daily in the morning from 8.30 a.m. to 2.00 p.m. (Subject to change which will be duly notified i.e. Incase there are any classes / sessions timings are subject to change accordingly). The practical in the subject of Information Technology will be held daily as per the timetable and batches which shall be duly notified.

CODE OF CONDUCT

- 1) The students have to compulsorily wear the uniform in the college premises

Uniform description:

For girls- Shirt with pocket. The sleeve length should be up to the elbow paired with Black trousers. (Sample of uniform displayed at the college)

Or

Short kurti and a Black waist coast paired with Black trousers. (Sample of uniform displayed at the college)

For boys - Shirt with a pocket. Sleeves should be of full length paired with Black trousers.

Note: Shirt should be long enough to be tucked in. (Sample of uniform displayed at the college)

Students have to compulsorily wear the uniform as specified by the college. Any student not following the specifications, will not be allowed to enter the college premises.

Every student is expected to be properly dressed while on the college campus. There shall be no modification made in the uniform

- 2) Every student has to compulsorily wear the identity card on the college campus.
- 3) Ragging is strictly banned in the college. ANY ONE FOUND INDULGING IN RAGGING WILL BE PUNISHED APPROPRIATELY WHICH MAY INCLUDE EXPULSION FROM COLLEGE. ANTI RAGGING HELPLINE (1800-180-5522)

Detailed Regulations are available on UGC website: www.ugc.ac.in

- 4) Consumption of tobacco, liquor and smoking is strictly prohibited on the college campus.
- 5) Students are advised to regularly read the notices displayed on the notice board/ digital display.
- 6) The behaviour of a student vis-a-vis members of the staff and fellow students is expected to be decent and polite.
- 7) Mobile phones should be kept on silent mode during the lectures.
- 8) Every student should be punctual and regular and shall attend lectures, practicals, tutorials, tests and examinations.
- 9) All home assignments/exercises given by the Teacher are to be completed regularly from time to time.
- 10) Without prior permission of the Principal/Teacher in-charge no student shall absent himself/herself from a test or tutorial examination
- 11) Students have to intimate/justify in writing to the office their absence from lectures/ practicals/ tutorials/ tests/ examinations immediately with necessary/required proof.
- 12) Rules related to examination
 - Candidates are requested to be present at the place of examination fifteen minutes before the commencement of the examination
 - Candidates are forbidden to take any book, paper or copy material of any kind into the examination hall and any student found copying will be penalized
 - Mobile phones, Bluetooth enabled gadgets, communication devices etc. are not allowed in the examination hall
 - Other examination rules/instructions are mentioned on the answer book provided to the candidates.

Any further rules/ instructions related to examinations will be notified accordingly
- 13) Loitering in the corridors or premises of the college while the lectures are in progress is strictly prohibited.
- 14) At the college functions, debates, and other meetings, chair shall always be taken by a person approved by the Principal. The subjects of such debates must have the prior approval of the Principal.

- 15) Students shall not form any society in the college nor shall invite any person to address a meeting without the prior permission of the Principal.
- 16) No student can distribute leaflets or any other material and raise funds towards any activity/organization without the knowledge of the Principal/Vice-Principal of the college.
- 17) No student of the college shall take active part in any communal, political and violent activity.
- 18) Every student is expected to take due care of the college property and help in keeping the premises clean, neat and tidy. They should note that an attempt to damage the college property is a breach of discipline. Disciplinary action will be taken against the guilty and the cost of damage will be recovered from them.
- 19) Lighting of fireworks in college premises is banned.
- 20) Parents/Guardians/Outsiders are advised to contact the college office in case they want to meet their ward/concerned student during lecture hours. They should not directly approach their ward/concerned student during lecture hours.
- 21) Outsiders should not drive their vehicle in the college campus in a reckless manner. They are requested to park as directed by the Security Guard.
- 22) The Principal is authorized to add, amend or modify these rules.
- 23) All matters not covered by the above rules will rest at the discretion of the Principal.
- 24) The decision of the Principal is final and binding.

ATTENDANCE

Students / Parents please note: It is mandatory for a student to maintain the percentage of attendance as specified by Goa University.

- 1) The month-wise report of the attendance is available on the IAIMS Portal. It is the duty of the Student/ parent to go through the same.
- 2) Students can check their individual attendance immediately on the IAIMS Portal
- 3) Attendance shall be taken on a day to day basis for all the students and shall be cumulative of all the months of the Semester / Term / Year (in case of annual examination), as the case may be, for deciding the eligibility to appear for the respective examination. The statement of the attendance shall be prepared course-wise and month-wise and the same shall be displayed on the notice board. A copy of this statement shall be sent to the University for records.

Ordinance OA-17 relating to Minimum attendance for eligibility to appear for Examinations conducted by Goa University

OA.17.1 Objectives

To ensure regular attendance during every form of interactive instruction pertaining to the teaching of all the Undergraduate and Post Graduate Courses offered by Goa

OA.17.2 General

(i) Attendance criteria under this Ordinance shall be brought to the notice of all the enrolled students by the concerned Institution/Department at the beginning of the academic year and the same shall be enforced strictly.

(ii) The teacher(s) concerned shall engage not less than the actual number of lectures / practicals prescribed for the particular paper/course in the syllabus. The Principal or Dean of the College / Head of the PG Department shall ensure that the teachers in the College/Department actually engage not less than the actual number of lectures / practicals prescribed for the paper/course. {Note: "course" refers to Laboratory Course / Optional Course / Compulsory Course or other similar instructional courses}.

(iii) Generally, when a teacher misses some lectures/ tutorials/ practicals on one or more days then that teacher shall engage those lectures/ tutorials/ practicals on other day(s) and shall maintain the record of the same.

OA.17.3 Attendance and eligibility to appear for Examinations

(i) The attendance shall be taken by the teacher for each lecture/ tutorial/ practical or any other component of teaching separately. He/She shall maintain such a course-wise Attendance Register.

(ii) Attendance shall be taken on a day to day basis for all the students and shall be cumulative of all the months of the Semester / Term / Year (in case of annual examination), as the case may be, for deciding the eligibility to appear for the respective examination. The statement of the attendance shall be prepared paper-/course-wise and month-wise and the same shall be displayed on the Notice Board. A copy of this statement shall be sent to the University for records.

(iii) If more than the prescribed number of Lectures / Practical for a paper/course have been engaged by the teacher(s), then, for the purpose of compilation of attendance, the number of lectures actually engaged as well as attended shall be proportionately scaled down with respect to the prescribed number of lectures / practicals for the paper / course.

(iv) A student registered in a Semester / Term / Year, for any Course (degree or diploma), shall be required to have a minimum cumulative attendance of 75% of the total lectures and practicals prescribed for the course during that Semester / Term / Year. Although the attendance shall be cumulative for all the papers / courses taken

together, in the given Semester / Term / Year, a student shall be required to have a minimum of 50% attendance in any individual paper / course.

(v) A student, having less than 75% cumulative attendance in a Semester / Term / Year and/or less than 50% attendance in individual paper/course, shall not be eligible to appear for that Semester / Term / Annual Examination. Such student shall have to seek re-admission to the Course / Programme during the subsequent Academic Year / Term / Semester by paying requisite fees. However, such student shall not be treated as fresh applicant for the admission if the re-admission is in the same institution. Re-admission to professional colleges for the First Year of the course shall be as per the admission rules for these courses. These students shall not answer CET.

(vi) For a student registered for subject / subjects having practical component, attendance for both theory and practical component shall be treated separately for the requisite attendance mentioned above.

(vii) Attendance of a student in an institution for a course shall be transferred to another institution if the student continues the same course in the new institution.

(viii) A student representing the Institution / University / State / Country in extracurricular activities such as NCC / NSS / Sports / Cultural events, on obtaining prior approval of the Principal / Dean / Head of Department, shall be treated as 'on duty' at the lectures / practicals missed by him / her and shall be marked as 'D' in the Attendance Register. Absence due to such activities shall be supported by documentary evidence issued by appropriate authority such as Commanding Officer of NCC, Director of Youth Affairs, Director / Asstt. Director of Sports in Government / University or an authorized official of these and other similar bodies. However, in such cases, for the purpose of compilation of cumulative as well as paper / course-wise attendance, the number of lectures / practicals for the paper / course shall be calculated after adding the lectures / practicals under 'D' and considered as such.

e.g.
$$\frac{\text{No. of lectures / practicals attended} + \text{D}}{\text{No. of lectures / practicals engaged}} \times 100$$

(ix) Absence on medical grounds for more than four continuous working days is required to be supported with a Medical Certificate which should be submitted within seven days after rejoining the class. Absence on medical grounds shall be offset against the 25% concession in the attendance already granted. However, if such absence exceeds 25% and is found genuine, the student may request for the condonation of the same. The Principal / Dean / Head of the Department shall examine such absence on a case-to-case basis.

(x) Any case not covered under the above clauses but recommended by the Principal / Dean / Head of the Department for condonation shall be referred to a Committee consisting of (i) Vice-Chancellor (Chairman), (ii) Registrar and (iii) Principal of the Institution/Dean of the College / Head of the Department concerned, as members.

(xi) A student, who has any grievance about the attendance record, may bring the same to the notice of the Head of the PG Department / Dean or Principal of the College, in writing, within three days from the date of its display on the Notice Board. The Head of the PG Department / Dean or Principal of the College on receipt of such a complaint, shall verify the accuracy of attendance records and allow the aggrieved student to inspect the records, if necessary, and shall dispose of the complaint preferably within a period of seven days.

IDENTITY CARD

- 1) Every student will be issued an identity card after seeking admission to the College.
- 2) Identity card will be issued by the office on presentation of the fee receipt.
- 3) Identity card issued to a student must be preserved by him / her throughout the Academic Year. If a student loses his / her Identity card he / she must file a FIR in the police station and submit a copy to the college office along with an application for issue of duplicate Identity card.

MOOCs / Participatory Learning/ Certificate Courses/ Short Term Programmes/ Mentorship/ Counseling/ Field trips and Industrial visits

1. Online courses: MOOCs (Massive Open Online Courses) /Swayam (free online education) this programme is initiated by Govt. of India and is designed to achieve three cardinal principles of education policy viz; access, equity and quality. The objectives of this effort is to take best teaching learning resources to all. The college encourages the students to avail the benefits of these online courses. The details of such courses are available on Swayam website. Swayam.gov.in
2. Participatory learning: The participatory learning method of teaching provides students with practical and hands on experience of the subject through role play techniques and student presentation in the presence of industry experts. The institute conducts a series of participatory learning sessions for students regularly in the subjects of General Management, Banking, Industrial Management and other theoretical subjects so as to engage the students and enable them to have a proper hold over the subject matter.
3. Short term Programmes: Courses in Soft skill development and Skill enhancement are offered to the students as need based courses/ programmes.
4. Mentorship: A mentorship programme is initiated by the college wherein a teacher (Mentor) is appointed for a group of students (Mentees). Through this mentor-mentee connect the teacher acts/assumes the role of a guide,

philosopher and tries to understand the mental & emotional needs of the student. It serves as a platform to “KNOW YOUR STUDENT” better, instill values, discipline, provide advice and guidance, or simply be available to the students through an informal approach. The programme tries to ensure balanced and holistic development of the students.

5. Counseling: Besides the mentoring programme initiated by the college, a Professional counselor is appointed by the college. The counselor visits the college regularly and offers a listening ear to the students problems. Students are free to approach the counselor and seek advice.
6. Field visits: The college organizes field trips /industrial visits thus providing the students an opportunity to move beyond the boundaries of the classroom and supplements classroom education with real time happenings on the shop floor. These initiatives are taken by various clubs and associations of the college.

STUDENT GRIEVANCE REDRESSAL COMMITTEE (SGRC)

Collegiate Student Grievance Redressal Committee (CSGRC)

- (i) A complaint from an aggrieved student relating to a college shall be addressed to the collegiate Student Grievance Redressal Committee (CSGRC) with the following composition, namely:
 - a) Principal of the college - Chairperson:
 - b) Three senior members of the teaching faculty to be nominated by the principal - members:
 - c) A representative from among students of the college to be nominated by the Principal based on academic merit/excellence in sports/performance in co-curricular activities - Special Invitee.
- (ii) The term of the members and the special invitee shall be two years.
- (iii) The quorum for the meeting including the chairperson, but excluding the special invitee, shall be three.
- (iv) In considering the grievance before it, the CSGRC shall follow the principles of natural justice.
- (v) The CSGRC shall send its report with recommendations, if any, to the vice-Chancellor of the affiliating University and a copy thereof to the aggrieved student, within a period of 15 days from the date of receipt of the complaint.

LIBRARY

Vision: Knowledge for transformation.

Mission: Provide users access to resources to support their academic growth and self- development through personal assistance and the use of technology.

Objectives:

To create an environment for students to develop:

- i) Academic excellence.
- ii) Intellectual curiosity.
- iii) Reading habit, and
- iv) Lifelong learning.

The library started functioning in 1986. Later in 2007, it was shifted to the new library building inaugurated by Justice R.M.S. Khandeparkar, Judge of Mumbai High Court.

On the ground floor of the library building are the Circulation Section, Reference Section, E-Library Section, and Research Cell. The Book Stacks are in the Basement and the Reading Room is located on the Mezzanine floor. The total area of the library is 356 sq. meters and can accommodate more than 100 library users at a time.

Library Collection

The library has a large collection of books and bound volumes of journals. The library subscribes to 27 magazines and 19 journals in the UGC-CARE List. The library purchases 5 national newspapers in the English language and 8 regional and local newspapers in English (3), Marathi (7), and Konkani (1) languages. As a member of INFLIBNET N-LIST, all members have access to e-books and e-journals.

Library Advisory Committee (LAC)

The LAC is an advisory body comprising one faculty each from B. Com., B.C.A., and M. Com. and one student representative. The role of LAC members is to provide the librarian with feedback and suggestions for improving library services.

Membership

All members are required to have library cards for circulation/lending and reference service.

	Lending Membership Card	Reference / Overnight Book Lending Card
B.Com.	One card (One book per card)	One Card (One book per card)
Readers' Club	One card (One non-academic book)	

Information, Notification & Publicity

Information Literacy: During the beginning of the academic year, a library orientation program is held in July for the students of the first year B.Com. to inform and familiarize them with the library. A tour of the library may also be conducted on request and familiarize them with the library. A tour of the library may also be conducted on request.

Library Notices: Members are informed about the various activities, events, programs, and announcements of the library through notifications on the library website, LCD monitors, notice boards, messages on WhatsApp, and email alerts.

Library Website: The library website aims to build a bridge between the library and its users by providing them with recent and necessary information.

New Arrivals of Books: A list of new books added to the library collection is displayed on the library website.

Library Statistics: The library usage statistics are made available on the library website.

Library Rules Do's:

- Read the library notice board daily.
- Wear your ID card before entering the library.
- Keep your bags on the baggage stand.
- Scan your ID card to record registration while you walk in/out of the library.
- Maintain silence in the library.
- Use Library reading material and equipment with care.
- Check and inform the library staff if there is any damage before the book is issued to you.
- Return books on/before the due date.
- Books taken on the Overnight Book Lending Card, must be returned next day before/during the interval.
- Inform the librarian if your library card is lost.

- If you require assistance ask the librarian/library staff for help.
- Keep the library clean.
- Follow the rules of the library.

Don'ts:

- Speaking on mobile phones in the library is prohibited.
- Valuables in the library are not allowed.
- Using other students' library cards/ID cards is not allowed.
- Taking books from the library without permission/not issued by the library staff may result in cancellation of membership.

If indiscipline continues despite repeated warnings, library membership and services may be discontinued.

Duplicate Library Card: The loss of a library card should be reported to the librarian immediately. A request for a duplicate card should be made in writing to the librarian. If the request is approved, a new card will be issued on payment of ₹ 25/-.

Damage or Loss of Books: In case of damage or loss, a fine may be imposed/the book may have to be replaced, or both may be imposed.

Refund of Library Deposit & General Deposit: Refund of deposits is to be claimed **within six months** from the date of declaration of result. Claims thereafter are liable to be forfeited. Students need to return their lending and reference cards, to the library to claim the refund. **No refund will be given without returning library cards.**

Schemes

Book Bank: Thirty (FY/SY/TY) B. Com. students from economically backward communities will receive textbooks in all subjects. The same is to be returned after the exams.

Scholar Scheme: Students with the highest marks in the XII/FY/SY exam shall receive all textbooks required during the academic year. These books need to be returned after the final exam at the end of the academic year.

Merit Students Book Scheme: Students securing above 65 % are entitled to one extra book for home lending on their existing library card.

Vacation Book Loan Scheme: Books may be taken during October/November & April

/ May vacations for home lending. FY/SY students need to contact the librarian to avail of this scheme.

Library Services

Personal Assistance: In case of difficulty in locating books, assistance may be requested from the library staff.

Persons with Disability (PwD): Separate seating is available in the library for

Persons with Disability. If PwD does not wish to come to the library, books can be issued/returned through their classmates. Books can also be requested to be delivered to the class.

Automated Library: Koha Library Management System (LMS) is used for automation of all the library operations such as circulation of books, visitors counter, cataloging, etc.

Open Access: Users may visit the book stacks in the library and take required books from the stacks for lending or reference.

Circulation/Lending Service: Books for home reading are issued on the library lending card for a maximum period of seven working days. Whereas readers' club members are issued books on readers' club cards for a maximum period of thirty working days.

The library will remain closed on Sundays and public holidays.

Library Fines: Books need to be returned on or before the due date that is stamped on the due date slip on the last page of the book. A fine of ₹ 5/- will be charged per day for books returned after the due date. Defaulting thrice or more may result in suspension (one week/month/Semester) of the library card. Sundays / holidays will also be included in the calculation of fines.

Renewal: If there is no demand for a particular book, the request can be made for renewing the book again. Maximum two consecutive renewals are allowed.

Reference Service: Books, journals, magazines, and newspapers can be read in the reference section by producing the reference card. Students should not keep books back in the cupboard after reference. It should be returned to the library staff.

Overnight Book Lending Service: Students who are unable to complete their reference work by the closing time of library time (i.e. 5 p.m.) may take the book home on the reference card. **Books taken home for overnight reading shall be returned to the library the next day before/during the interval.** Failure to return the book will be treated as late by one day and fined ₹ 10/-. Sundays / holidays will also be included in the calculation of fines.

Referral Service: Students can consult the librarian regarding the availability of books in other Libraries.

Online Public Access Catalogue (OPAC): Users can access bibliographic information of books, journals, and other resources of the library using Koha OPAC over the Internet.

On-Line Library Service: An institutional repository consisting of question papers, syllabi, and college publications is available online on the library website.

Reprographic (Xerox) Service: Will be open from 8:30 a.m. to 1 p.m. and 2 p.m. to 4:30 p.m. ₹ 1 will be charged per copy (A-4 / legal).

Printing: A free printout facility (with a limit of 5 pages allowed to a student per week) is provided to students to assist them in academic activities. **The student has to bring their A-4 / legal size paper.**

Free Internet: Thirty minutes of free internet browsing and downloading is available for students per session.

Book Display: New books are displayed on the new arrival stand.

Thematic Book Display: Every month books from the Library collection on a certain theme are displayed in the Library.

Book Exhibitions: Two book exhibitions are held in August and January every year by reputed booksellers for the benefit of students and staff.

INTERNAL QUALITY ASSURANCE CELL (IQAC)

IQAC is meant for planning, guiding and monitoring Quality Assurance and Quality Enhancement activities of the college. The prime task of the IQAC is to develop a system for conscious, consistent and catalytic improvement in the overall performance of the college. Some of the functions of IQAC are:

- Development and application of quality benchmarks for various academic and administrative activities of the college.
- Facilitating the creation of a learner-centric environment conducive to quality education and faculty maturation to adopt the required knowledge and technology for participatory teaching and learning process.
- Organisation of inter and intra institutional workshops, seminars on quality related themes and promotion of quality circles.
- Acting as a nodal agency of the college for coordinating quality-related activities, including adoption and dissemination of best practices.
- Arrangement of feedback response from students, parents and other stakeholders on quality-related institutional processes.
- Development of quality culture in the college.

INSTITUTION'S INNOVATION COUNCIL

Institution's Innovation Council (IIC) program is an initiative of the Ministry of Education (MoE) through MoE's Innovation Cell (MIC) in collaboration with AICTE for Higher Educational Institutions (HEIs) to systematically foster the culture of innovation and start-up ecosystem in education institutions.

IICs' role is to engage a large number of faculty, students, and staff in various innovation and entrepreneurship-related activities such as ideation, Problem-solving, Proof of Concept development, Design Thinking, IPR, project handling and management at the Pre-incubation/Incubation stage, etc. so that innovation and entrepreneurship ecosystem gets established and stabilized in HEIs.

The IIC model is designed to address the existing challenges in HEIs such as deployment and underutilization of the creative potential of youths as major barriers for vibrant & Ecosystems to emerge from HEIs. In this regard, our college organizes Start-up Yatra, Boot camp, IPR sessions and visits to incubation centres along with several sessions relating to entrepreneurship.

TRAINING INTERNSHIP AND PLACEMENT CELL/INDUSTRY INSTITUTE INTERFACE CELL

College-industry institute linkage fosters collaboration between academic institutions and industries, facilitating knowledge exchange, research partnerships, and skill development programs. Through internships, joint research projects, and curriculum alignment, students gain practical experience while industries benefit from fresh perspectives and access to emerging talent. This synergy promotes innovation, enhances employability, and contributes to the economic growth of both sectors.

RESEARCH AND DEVELOPMENT CELL

Research and innovation form the backbone of any developed nation. Thus in order to develop a research culture in higher educational institutions, Goa State Higher Education Council and Directorate of Higher Education, Govt. of Goa has taken proactive action to promote research at higher educational institutions. The Research and Development Cell has thus been established by the college with the following prime objectives.

- i) Enhancing research capacity building of students.
- ii) Motivating faculty to engage in research and publish research work.
- iii) Accelerate research endeavours in the college through various activities including research projects.

STUDENTS' COUNCIL

There shall be Council of students to plan, organize and implement the various activities to bring out the best in every student. The Council shall constitute the elected representatives of each divisions of First, Second and Third Year B.Com., B.C.A, and M.Com. programmes. Similarly, General Secretary, Cultural Secretary

shall also be elected and Sports Secretary shall be nominated by Director of Physical Education. The Gender Champion shall be nominated by the Nodal Officer for Gender/Convenor Gender Sensitization Cell. The Students' Council grooms the students to become young leaders who will learn to shoulder duties responsibilities as ideal citizens. Personality development programmes, talks are organized by the Students' Council. Besides activities/programmes are organized that provide a platform to students to exhibit their talent at college/inter-collegiate events. It also aims at holistic personality development, overall refinement and growth of the students.

The Students' Council will carry out the following activities;

- 1) Organise activities for the all round development of the student community.
- 2) Perform other duties assigned by the Teacher- In- Charge/Principal.
- 3) Maintain discipline on the college campus.
- 4) Actively associate with activities of the council without affecting regular lectures/classes
- 5) Strive for the welfare of the student community.

The members of the Students' Council shall carry out above mentioned duties with integrity, honesty, hard work, impartiality and kind behaviour towards all. Students' Council gives a platform for students to address their grievances from time to time. The College informs the members of the Council before taking decisions on major issues. Information related to the general administration, activities, academic matters is made known to students. The students are motivated to organize activities by exchanging ideas among themselves which helps them to build confidence, helps in elimination of stage fear and also helps them in building relations with peers.

CULTURAL ASSOCIATION

The Cultural Association provides a platform to the students to showcase their talents. The Cultural Association of the college organizes competitions like Rakhi making, Makhar making, flower arrangement etc.. Besides Ghumat Aarati and singing competitions are also organized. These competitions help to bring out the hidden talents/skills in students. It strives to create a balanced human being, where academics blends with talents and creates a civilized individual with multiple skills of planning, organizing, and execution of various activities.

The Cultural Association organizes and also permits students to participate in various inter-collegiate competitions such as, Folk Dance, Fashion Show and strives for the overall personality development of the students. The students have brought laurels to the college by participating in various competitions and securing prizes at Ghumat Aarti competitions and at other State Level cultural events.

Every year a student is awarded “Best Student in Cultural Activities” award for his/her outstanding performance in cultural activities for three years.

NATIONAL SERVICE SCHEME (NSS)

The college has implemented the National Service Scheme. It has established (NSS) Unit. The National Service Scheme is a student youth service programme. It aims at arousing social consciousness of the youth with an overall objective of personality development of the students through community service. The Motto of the NSS is “Not Me, But You”. The programme consists of special camp (7 days) and regular activities (community work). A NSS volunteer has to complete 120 hours of community work in a year. A NSS volunteer has to maintain the record of community work executed for the academic year. They have to maintain discipline, decorum, and show exemplary conduct in personal and public life.

The NSS unit enhances awareness among the students about environmental issues, community service and the need to maintain ecological balance. A trek to Khadki, Valpoi was organized to enable students to connect with nature.

The NSS unit has also taken up the responsibility of dealing with various sensitive issues such as garbage management, minimizing the use of plastic, thereby making education more applicable to community and society-oriented. To achieve this, the college has taken up, in last few years, skill based activities such as making of paper bags, cloth bags and distributing the same among the shopkeepers/merchants and the general public in Ponda town. The unit also encourages student participation in voter awareness programs, which help to inculcate civic sense. Besides the other activities undertaken by the NSS unit include Cleanliness/Upkeep of Campus, tree Plantation drives, rendering of services at NGO's, organize Blood donation camp, engage in Adult and Non-Formal Education, organize talks on Health, Nutrition, Family Welfare, participate in HIV/AIDS awareness campaigns in association with government and NGOs, engage in sustainable development activities, organize/participate in road safety rallies and assist/be part of disaster management team.

Broadly, NSS attempts to establish meaningful linkage between a) Campus and Community b) College and villages c) Knowledge and Action.

NATIONAL CADET CORPS (NCC)

The National Cadet Corps is the Indian Military Cadet Corps with its Headquarters at New Delhi, India. School and college students can be a part of NCC on voluntary basis. The main Motto of NCC is “Unity & Discipline”. Each Cadet has to complete specified parades in each academic year (from first year till third year). In the second and third year, the Cadet will be eligible for appearing in B and C Certificate Examination on maintenance of required attendance. The activities of NCC include participation in Republic Day Camp, National Integration Camp, Thal Sainik Camp, Rock Climbing Camp, Youth Exchange Camp, Annual Training Camp and Swachh

Bharat Abhiyan. tree plantation drives beyond campus.

NCC helps Cadets to develop qualities of noble character, comradeship, discipline, spirit of adventure, sportsmanship and selfless service to the nation. Every year a Cadet is presented the 'Best NCC Cadet' award based on the number of camps attended and his/her overall performance.

The college promotes patriotism among the students through the National Cadet Corps (NCC). The spirit of patriotism is reflected as the college celebrates Independence, Republic and Goa Liberation Day.

CONSUMER WELFARE CELL (CWC)

The changing times have brought new opportunities which augurs well for Commerce discipline. A student of Commerce cannot afford to only remain in the narrow confines of academic syllabus. He/she has to keep abreast with the latest developments in the field of Commerce. The CWC organizes seminars, workshops in the relevant discipline. Every individual is a consumer from the time of his/her birth till his/her death. The CWC organizes talks on consumer literacy (rights and responsibilities of consumers, misleading advertisements and labels etc.), conducts programmes on investor awareness. The cell also maintains a Notice Board where clipping from newspapers alerting consumers about fake currency, adulterated food, safety in the context of cooking gas cylinders, quality standards (ISI Mark, AGMARK) etc. are displayed.

This Cell also sows seeds of social consciousness in the minds of students, builds their empathy quotient, sensitizes and makes them responsive to social problems. It provides them a platform for displaying a humane approach, by inculcating values of compassion through "Daan Utsav". The College celebrates 'Daan-Utsav' in the first week of October as an activity of Consumer Welfare Cell. Here, staff members, students are made to look beyond profit which is the core of any commercial activity. Through 'The My ₹ 20/-campaign' they are requested to voluntarily donate ₹ 20/- or more towards a social cause. The college identifies a Non-Governmental Organization (NGO) that does remarkable work for the betterment of society and the amount raised through its campaign is donated to the NGO against receipt. Through this campaign the college has humbly donated the amount of money raised to organizations such as 'Sanjeevan' (caring for Old), National Association of the Blind (NAB) and Sabrcare (Caring for children with Cancer), Dilasa Palliative Care Centre, Matruchhya, Peaceful Society and Human Touch Foundation.

YUVA TOURISM CLUB/NATURE CLUB

The objectives of this club are to:

1. To educate youth about diverse cultures of the country and the State.
2. To teach and propagate responsible tourism practices.
3. To facilitate better co-ordination for study tours.

The Club will organize sustainable and responsible tours, various competitions related to the culture of Goa (essay, painting, poster making, quiz, etc.) The club will also organize traditional games and help in reviving them.

GYMKHANA

1) The College Gymkhana is managed by Gymkhana Managing Committee (G.M.C.). The Principal is Ex-officio President and is assisted by the Sports Secretary who is nominated by the Director of Physical Education. All the regular students are members of the Gymkhana. Principal nominates a member of teaching staff to be In-charge of the Department of Physical Education and nominated Sports Secretary function under the supervision and guidance of such a staff member.

2) The nomination of G.M.C. will be governed by rules and laws of the College Gymkhana office.

3) Students selected to represent the College in the various events should be regular and punctual at the playground for practice sessions. A student selected to represent the College team in inter-collegiate event will have to attend the practice session to the satisfaction of the coach. In case of default he/she is liable to be dropped from the college team.

4) No concession in college attendance, tutorials and examinations can be claimed on the plea that a student is participating in the inter-collegiate events.

5) If a student misses any tutorial, test or examination he/she will be allowed to complete the same at a later date, however he/she must seek prior permission for such absence.

6) Each sportsman must return the equipment issued to him/her for participating in tournaments on behalf of the College immediately after the tournament.

ELECTORAL LITERACY CLUB

This club is set up to engage students through interesting activities and hands-on experience to sensitize them on their electoral rights and familiarize them with the electoral process of registration and voting. The club conducts activities related to voter awareness.

BEST STUDENT AWARD

The Best Student Award is given to a Final Year Student of B.Com. / B.C.A. course, based on his/her performance (criteria listed in the table below) during the three years in the college. The award is presented to the student at the Annual Social Gathering of the college.

Criteria for Best Student Award

Sr. No.	Particulars	Weightage
1	Academic Performance (Sem. I to IV)	50%
2	Sports/NCC/NSS/Cultural National Level/State Level/College Level participation will be considered	30%
3	Short Term Courses completed/attended (Offline or Online) through SWAYAM/MOOCs will be considered	10%
4	Participation in any other activities like- Workshops/Seminars/ Guest lectures will be considered	10%
	Total	100%

A student shall not have backlog in all the previous semesters.

Applications will be invited. A committee constituted for selecting the 'Best Student' scrutinizes the applications received and based on the marks scored, declares the Best Student of the Year