

**GOA UNIVERSITY**

**Taleigao Plateau, Goa 403 206**

**REVISED MINUTES**

**of the 8<sup>th</sup> Meeting of the**

**IX ACADEMIC COUNCIL**

**Day & Date**

**16<sup>th</sup> February, 8<sup>th</sup> March & 21<sup>st</sup> March, 2018**

**Time**

**10.30 a.m.**

**Venue**

**COUNCIL HALL  
Administration Block**

	<p>The date of the meeting of the Board of Studies to be corrected to 24.1.2018.</p> <p><b>(Action: AR-PG)</b></p>
<b>D 3.8</b>	<p><b>Minutes of the meeting of Board of Studies in Philosophy held on 08/02/2018.</b> The Academic Council approved the Minutes of the meeting of Board of Studies in Philosophy held on 08/02/2018.</p> <p><b>(Action: AR-PG)</b></p>
<b>D 3.9</b>	<p><b>Minutes of the meeting of Board of Studies in Hindi held on 02/02/2018.</b> The Academic Council approved the minutes of the meeting of Board of Studies in Hindi held on 02/02/2018. The Chairperson, Board of Studies was requested to discuss the syllabus at the Board of Studies and then place the same before the Academic Council for approval.</p> <p><b>(Action: AR-PG)</b></p>
<b>D 3.10</b>	<p><b>Minutes of the meeting of Board of Studies in French held on 02/02/2018.</b> The Academic Council approved the minutes of the meeting of Board of Studies in French held on 02/02/2018.</p> <p><b>(Action: AR-PG)</b></p>
<b>D 3.11</b>	<p><b>Minutes of the meeting of Board of Studies in Physical Education held on 05/02/2018.</b> The Academic Council approved the Minutes of the meeting of Board of Studies in Physical Education held on 05/02/2018.</p> <p><b>(Action: AR-PG)</b></p>
<b>D 3.12</b>	<p><b>Minutes of the meeting of Board of Studies in Agriculture held on 05/02/2018.</b> The Academic Council did not approve the minutes of the meeting of Board of Studies in Agriculture held on 05/02/2018.</p> <p>It was decided that the College should first obtain NOC from the State Government and other approvals from Indian Council of Agricultural Research (ICAR). The (Vice-Chancellor) decided to hold a meeting with the Management of the College and the University. It was also suggested that the University could write to ICAR and request them to send us the official communication.</p> <p><b>(Action: AR-PG)</b></p>
<b>D 3.13</b>	<p><b>Minutes of the meeting of Board of Studies in Commerce-PG held on 25/02/2018.</b> The Academic Council approved the minutes of the meeting of Board of Studies in Commerce-PG held on 25/02/2018 along with proposed amendment to Ordinance OB-26 relating to Common Ordinance governing the Post Graduate Diploma Courses and the Advanced Post Graduate Diploma Courses, Certificate Courses in specialized fields/areas/subjects offered at the Post-Graduate Teaching Departments and at affiliated colleges/recognized Institutions of Goa University.</p> <p><b>(Action: AR-PG)</b></p>

	<p>Departments of University or affiliated colleges: <b>NIL</b></p> <p><b>Part E</b> Recommendations of the text books for the course of study at undergraduate level: <b>As per recommendation of ICAR Fifth Deans' Committee Report, course wise suggested readings will be referred for teaching.</b></p> <p><b>Part F</b> <u>Important points for consideration / approval of Academic Council</u></p> <p>i. The important points/recommendations of BoS that require consideration /approval of Academic Council (points to be highlighted) as mentioned below: <b>The following items are submitted for approval:</b></p> <p><b>A. Restructured syllabus as per the Fifth Dean's Committee Report. [Attached]</b></p> <p><b>B. Minimum attendance of 85% in each course from Academic Year 2018-19.</b></p> <p><b>C. The course leading to BSc (Honors) Agriculture may be listed as Professional Degree Course as per the ICAR Recommendations. [Circular attached]</b></p> <p><b>D. Amendment to the Ordinance OC # 64</b></p> <p>ii. Declared that the minutes were readout by the Chairman at the meeting itself.</p> <p>Date: 07.02.2018 (Prof. B.F. Rodrigues) Place: Goa University Signature of the Chairman</p> <p><b>Part G. The Remarks of the Dean of the Faculty</b></p> <p>i. The minutes are in order</p> <p>ii. The minutes may be placed before the Academic Council with remarks if any.</p> <p>iii. May be recommended for approval of Academic Council</p> <p>iv. Special remarks if any.</p> <p>Date: 07/02/18 (Prof. M.K. Janarthanam) Place: Signature of the Dean Faculty of Life Sciences &amp; Environment</p> <p style="text-align: right;"><a href="#">(Back to Index)</a></p>
D 3.13	<p><b>Minutes of the meeting of Board of Studies in Commerce-PG held on 25/02/2018</b></p> <p><b><u>PART A</u></b></p> <p>(ii) <u>Recommendations regarding courses of study in the subject or group of subjects at Post-graduate level. :</u> <a href="#">Annexure I</a> (refer page no 829)</p>

- (i) To approve and recommend the proposal submitted by Shree Damodar College of Commerce & Economics to introduce Post-Graduate Diploma in Finance and Taxation under OB-26 from 2018-2019 onwards.
- (ii) To approve and recommend the reduction of total number of Credits from 80 to 64 for M.Com Program from the Academic Year 2018-2019 onwards.

**PART B**

- (i) Scheme of examinations at the Post-graduate level : **NIL**
- (ii) Panel of examiners for different examinations at post graduate level. :  
**To approve and recommend the Panel of Examiners for the existing M.Com Program with 80 Credits and also the proposed M.Com Program with 64 Credits.**

**PART C**

Recommendations regarding preparation and publication of selection of reading material in any subject or group of subject or group of subjects and names of persons recommended for appointment to make the selection.: **NIL**

**PART D**

Recommendations regarding general academic requirements in the Departments of University or affiliated Colleges: **NIL**

**PART E**

- (ii) Recommendations of text books for the courses of study at the post graduate level.: **NIL**

**PART F**

Important points for consideration/approval of Academic Council

- (i) Shree Damodar College of Commerce & Economics received the NOC from DHE, prepared the complete Course Structure with detailed Syllabus for all the papers, and submitted the draft amendments (3 column format) required to be incorporated to OB-26 in accordance with the new CBCS.
- (ii) In line with the decision taken by the 7<sup>th</sup> Meeting of IX Academic Council held on 6<sup>th</sup> December 2017, reduction of total Credits from 80 to 64 is to be applied to the M.Com Program, i.e., instead of 5 papers (5 x 4 Credits = 20 Credits) per Semester, the new Course Structure will have 4 papers (4 x 4 Credits = 16 Credits) per Semester.
- (iii) The declaration by the Chairman that the minutes of the meeting were read out by the Chairman at the meeting itself.

Date: **25-01-2018**  
Place: **Taleigao Plateau**

**(Prof. K. B. Subhash)**  
Chairman,  
PG BOS in Commerce

	<p><b><u>PART G : Remark of the Dean of Faculty</u></b></p> <p>i) The Minutes are in order</p> <p>ii) The following important points/recommendations of BOS (to be highlighted) may be considered / approved by the Academic Council: <b><u>Revised M.Com Course Structure for 64 Credits are enclosed for approval</u></b></p> <p>iii) May be recommended for approval of Academic Council</p> <p>iv) Special remarks if any:</p> <p>Date: <b>25-01-2018</b> (Prof. K. B. Subhash) Place: <b>Taleigao Plateau</b> Dean, Faculty of Commerce &amp; Management Studies</p> <p align="right"><a href="#">(Back to Index)</a></p>			
<b>D 4</b>	<b>REPORTS OF AFFILIATION INQUIRY COMMITTEE</b>			
<b>D 4.1</b> <b>D 4.1.1</b>	<p><b>Shree Damodar College of Commerce and Economics, Margao</b> <b>Continuation of affiliation to B.B.A. (FS) Programme.</b></p> <p>Date: 5/1/2018 Programme: Self Financing</p> <p>Part - 1 <a href="#">AIC Report</a> (refer page no. 844) Part - 2 Recommendations of the AIC.</p> <p><b>Observations:</b></p> <ol style="list-style-type: none"><li>1. The College has started and commenced the B.B.A. (FS) course in newly constructed building.</li><li>2. All classrooms are adequately equipped with required furniture.</li></ol> <p><b>Essential conditions to be fulfilled:</b> The College has to maintain a corpus fund of Rs. 15.00 lakhs or FDR to be held jointly by the College and the University.</p> <p><b>Overall recommendations of the AIC:</b> Affiliation Inquiry Committee recommends continuation of affiliation for B.B.A.(FS) programme for three academic years 2018-19, 2019-20 and 2020-21.</p> <p><b>Suggestions of the AIC:</b></p> <ol style="list-style-type: none"><li>1. To provide adequate water facility to the students.</li><li>2. To provide a mirror in washrooms.</li><li>3. To provide more number of text books with latest editions.</li><li>4. To complete common rooms construction as early as possible.</li><li>5. To arrange adequate internship permissions.</li></ol> <table><tr><td><b>Position</b></td><td><b>Name</b></td><td><b>Signature</b></td></tr></table>	<b>Position</b>	<b>Name</b>	<b>Signature</b>
<b>Position</b>	<b>Name</b>	<b>Signature</b>		

**D 3.13 Minutes of the meeting of Board of Studies in Commerce-PG held on 25/02/2018****Annexure I****POST GRADUATE DIPLOMA IN FINANCE& TAXATION (PGDFT)****Duration of the Programme:**

1 year, 2 semesters

**Eligibility:**

A graduate holding B.Com, BBA, BBA(Financial Services), or any other degree from any recognized University, where the graduate has passed at least 2 courses in Accounting.

**Admission:**

Admission to the Programme will be based on the following:

Marks/CGPI obtained at the qualifying examination:	50%
Marks obtained at the entrance examination conducted by the College:	50%

**About the Programme:**

The Financial sector is the most rapidly growing service sector in the Indian economy and globally as well, offering vast and rewarding employment opportunities for young Indians. This programme has been designed keeping in mind the needs of graduates seeking a career in the fields of finance and taxation.

- Knowledge and practical applications of Financial Analysis and Management Accounting are essential requirements for careers in finance in the corporate sector.
- In the area of taxation, as the economy moves into an environment with emphasis on greater tax compliance, major indirect tax reforms, adoption of global standards, digital compliances, etc., the need for skills in this area is set to increase exponentially.
- In an era of increasingly complex regulatory requirements, Governance, Risk and Compliance (GRC) practices are getting tighter, continuously evolving and aligning with global standards/practices. The levels of awareness expected from professionals in this field will keep growing and it is important that they are adequately equipped.

Shree Damodar College of Commerce & Economics has designed the PGDFT programme with a view to filling the knowledge gap, and equally importantly, creating trained manpower with the requisite practical skills and capabilities in these key areas.

The aim of the programme is to mould students into competent young men and women, who will be able to use their knowledge and training to become highly productive professionals. The learning culture will be one that encourages teamwork and collaboration, thereby creating skillsets that are highly valued in the modern workplace.

This programme offers skills that can help open doors to careers in consultancy, finance, accountancy, etc.

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### **Objectives**

The Post-Graduate Diploma programme aims at achieving the following objectives

- To reinforce students' concepts in the areas of accounting, finance and taxation and develop hands-on ability to apply these concepts in a contemporary business
- To equip students to become immediately productive in day-to-day operational activities of a typical corporate finance department of a business
- To equip students with the theory and hands-on practice required for being groomed into line managers
- To ensure that students acquire an understanding of the various regulatory & compliance requirements for a typical business in the areas of accounting, taxation and banking/investments.

### **Programme Structure**

The PGDFT is a 1-year, 2-semester, 32-credit programme.

Each semester comprises 4 Core courses of 4 credits each, with 1 credit equal to 25 marks and 15 contact hours.

The programme is offered under Goa University Ordinance OB-26

#### **Semester I**

FT101	Accounting for Managers
FT102	Financial Statement Analysis
FT103	Direct Taxes
FT104	Computerized Accounting

#### **Semester II**

FT201	Capital Investment and Financing Decisions
FT202	Corporate Accounting and Taxation
FT203	Indirect Taxes: Goods and Services Tax
FT204	Project*

\* This will be the outcome of an 8-week industry internship to be completed between Semesters I & II, and will culminate in the writing of a project report. In terms of workload, guiding 5 students will be equivalent to 1 contact hour every week.

#### **Pedagogy:**

All courses will be taught using traditional lectures and modern student-centric techniques such as case studies, student seminars, practical sessions, etc. Lectures may be limited to 50% of the total contact hours.

#### **Assessment**

##### **1. Assessment for all courses other than the project report (FT204)**

The assessment of all courses (other than the Project report) shall comprise continuous Intra-Semester Assessment (ISA) and Semester-End Assessment (SEA). The weightage of marks for the

ISA and SEA shall be 40 percent and 60 percent respectively.

ISA shall be conducted during the regular lectures and shall be in the form of

- written tests (closed and/or open-book) for 20 percent
- any other form of assessment such as student seminars, assignments, presentations, etc. for 20 percent

Every course shall have a 'single passing-head' based on the combined performance at the ISA and SEA.

The SEA shall be in the form of a written examination conducted at the end of the Semester, and shall cover the entire syllabus prescribed for the course. The duration of the SEA shall be two hours.

## **2. Assessment for the project report(FT204)**

The assessment of the Project shall have 2 components:

Assessment of the report      50%

Presentation & Viva-voce      50%

There will be 2 examiners: Internal and External. The Internal Examiner will be the faculty member who has guided the student during the internship and for the writing of the report. The External Examiner will be appointed as per the provisions of OB-4

Each examiner will evaluate the student for 50% of the marks for each component of assessment. Thus the break-up of assessment for the Project course will be as follows:

	Written Report	Presentation & Viva Voce	Total
Internal Examiner	25%	25%	50%
External Examiner	25%	25%	50%
Total	50%	50%	100%

### **FT101 ACCOUNTING FOR MANAGERS**

**No. of Credits: 4**

**Contact Hours: 60**

**Marks: 100**

**Course Objectives:**To provide conceptual and practical knowledge of the various tools and techniques of accounting, which assist the management of an organization in its major functions, viz. Planning, decision-making and control.

#### **Learning Outcomes:**

At the end of this course the student will be able to:

- Understand the accounting techniques for evaluation, analysis and application in managerial decision making.
- Prepare and interpret budgets and standard costs & variance statements.

**Pedagogy:**



Case studies, analysis of financial reports

Unit 1	<b>Accounting Framework</b> Accounting & its functions, Generally Accepted Accounting Principles, IFRS, Accounting Information & its Applications.	15% Marks (10 hours)
Unit 2	<b>Compliance &amp; Regulatory Filings</b> Overview of the following: Balance Sheet in Sch. VI as required by Companies Act, 2013, Returns for PF, ESI, TCS, TDS, GST Returns, MCA Returns for Annual Accounts (this last part could be included in FT202)	25% Marks (15 hours)
Unit 3	<b>Operational Reports of a typical business enterprise – Day Book/Cash Book, Accounts Receivable Report, Accounts Payable Report, Bank Reconciliation – these can have a small theory component but most of this would be practicals, using Tally. This will also serve the purpose of hands-on in Tally</b>	35% Marks (20 hours)
Unit 4	<b>Budgeting</b> Meaning, classification of budgets, Budget Manual, preparation of budget.	25% Marks (15 hours)

**Books and Web Resources for Study and Reference:**

	<b>Title</b>	<b>Author(s)</b>	<b>Publisher</b>
1	Management Accounting	M Y Khan, P K Jain	McGraw Hill
2	Management Accounting & Financial Control	S N Maheshwari	Sultan Chand & Sons
3	Management Accounting (Principles & Practices)	Shashi K Gupta, R K Sharma	M/S Kalyani Publishers
4	Modern Cost & Management Accounting	M Hanif	McGraw Hill
5	Management Accounting	J Madegowda, Inchan P. M. Gowda	Himalaya Publishing House
6	Working Capital Management (Text & Cases)	V K Bhalla	Amol Publication Pvt. Ltd
7	Taxmann's Management Accounting & Financial Analysis	Ravi M Kishore	Taxmann
8	Accounting Theory & Higher Accounting	S P Jain, K L Narang, Simmi Agarwal	Kalyani Publishers
9	Accounting for Management	Jawaharlal	Himalaya Publishing House
10	Management Accounting	A.R.Ramanathan, N.C Higorani, T.S. Grewal	Sultan Chand & Sons
11	<a href="http://www.mca.gov.in/">http://www.mca.gov.in/</a> ministry of corporate affairs		
12	<a href="https://www.icaai.org/">https://www.icaai.org/</a> The Institute of Chartered Accountants of India		
13	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a> The Institute of Company Secretaries of India (ICSI)		
14	<a href="http://icmai.in/icmai/">http://icmai.in/icmai/</a> The Institute of Cost Accountants of India		

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## FT102FINANCIAL STATEMENT ANALYSIS

**No. of Credits: 4**

**Contact Hours: 60**

**Marks: 100**

**Course Objectives:**

- To familiarize students with the use of all tools of financial analysis
- To enable students to evaluate the performance of firms based on their financial statements
- To enable students to compute, understand and explain various financial ratios
- To analyze short and long-term profitability and risk, based on financial statements.

**Learning Outcomes:-**

After completion of the course, the student will be able to

- Prepare and interpret financial statements
- Take business decisions based on the interpretation and analysis of financial statements
- Take up practical examples and conduct financial analysis

**Pedagogy:**Case Studies, Discussion of Annual Reports of Companies.

Unit 1	<b>Analysis of Financial Statements</b> Comparative Statement- Income Statement&Balance Sheet, Common Size, Trend Analysis	30% marks (18hours)
Unit 2	<b>Cash Flow Statement</b> Sources & Application of Cash, Cash Inflow & Outflow from Operating Activities, Cash Inflow & Outflow from Investing Activities, Cash Inflow & Outflow from Financing Activities	20% marks (12hours)
Unit 3	<b>Ratio Analysis</b> Profitability Ratios, Solvency Ratios, Turnover Ratios, Liquidity Ratios Growth, Sustainability Earnings, Evaluation Of P/B Ratio & P/E Ratio	30% marks (18hours)
Unit 4	<b>Practical Project</b> <b>Practical case studies on Mergers,Acquisition Restructuring, and financial analysis of companies</b> (Based on Listed Companieswith the use of tools of Financial Analysis along with Report)	20% marks (12hours)

**Books for Study and Reference:**

<b>Sr. No</b>	<b>Title</b>	<b>Author(s)</b>	<b>Publisher</b>
1	Management Accounting (Principles & Practices) 12 <sup>th</sup> Revised Edition	Shashi K Gupta R.K. Sharma	Kalyani Publishers
2	Management Accounting	J Madegowda	Himalaya Publishing House
3	Cost & Financial Analysis	Jawaharlal	Himalaya Publishing

	4 <sup>th</sup> Edition		House
4	Financial Management 6 <sup>th</sup> edition	Ravi M Kishore	Taxmann Allied Services Pvt Ltd.
5	Financial Management (Text & Cases)	Eugene F. Brigham Michael C Ehrhardt	Cengage Learning India Pvt. Ltd.
6	Financial Management & Policy ( Text & Cases)	V.K. Bhalla	Anmol Publications Pvt. Ltd.
7	Financial Management (Text & Problems) 3 <sup>rd</sup> Edition	M.Y Khan PK Jain	Tata McGraw-Hill Publishing Company Limited.
8	Financial Management (Theory & Practice ) 5 <sup>th</sup> Edition	Prasanna Chandra	Tata McGraw-Hill
9	Financial Accounting – A Managerial Perspective 5th Edition	Narayanaswamy, R	Prentice Hall of India. 2015

### FT103 DIRECT TAXES

**No. of Credits: 4**

**Contact Hours: 60**

**Marks: 100**

**Course Objectives:**

- To acquaint the students with basic principles underlying the provisions of Indian direct tax laws;
- To help students develop a broad understanding of the tax laws and accepted tax practices in India
- To enable students to acquire the ability to apply the knowledge of the provisions of Indian direct tax laws to various situations in actual practice
- To familiarize students with practical knowledge of various regulatory aspects including procedures and computations

**Learning Outcomes:**

At the end of this course the student will be able to:

- (i) Apply various sections of the Income Tax Act
- (ii) Compute Income tax liability for Individuals, Partnership Firms and Companies
- (iii) Advise clients on Tax Planning and Tax Management

**Pedagogy:**

A combination of lectures, class presentations by groups of students, self-study sessions and case studies

*For the purpose of this course, Financial Year shall be same as the 'Academic Year' (e.g. for the Academic Year 2018-19 the Financial Year shall be 2018-19)*

Unit 1	<b>Introduction:</b> Important definitions in the Income-tax Act, 1961, Residential status and scope of total income, Income exempt under Section 10	10% Marks (6 hours)
Unit 2	<b>Heads of Income:</b> Income from Salaries, Income from House Property and <b>profits and gains of business or profession</b>	30% Marks (18 hours)
Unit 3	<b>Heads of Income and deductions from total income</b> Capital Gains, Income from Other Sources, deductions from gross total income <b>Set off and Carry forward of losses,</b>	30% marks 18 hours
Unit 4	<b>Computation of Income tax and tax planning</b> <b>Computation of Income tax for Individuals, Partnership Firms, TDS and advance tax, Tax Planning, Tax Management, tax avoidance and tax evasion. Filing of Income tax returns, (Practical) provisions governing computation of income under different heads, Introduction to online filing (through incometaxindiaefiling), Form 26AS TRACES website)</b>	30% Marks (18 hours)

**Books and Web resources for Study and Reference:**

	<i>Title</i>	<i>Author(s)</i>	<i>Publisher</i>
1	Taxmann's Students Guide to Income Tax	Vinod Singhanian & Monica Singhanian.	Taxmann Allied Services Pvt. Ltd
2	Systematic Approach To Income Tax, Service Tax & VAT	Girish Ahuja, Dr. Ravi Gupta	Bharat Law House
3	Student's Handbook on Taxation	T. N. Manoharan and G.R.Hari	Snow White Publications Pvt. Ltd
4	Direct Taxes - Law & Practice	Vinod K Singhanian, Dr Kapil Singhanian	Taxmann Allied Services Pvt. Ltd.
5	Income Tax Law and Practice	Gaur V P, Narang D B	Kalyani Publications
6	Income Tax Law And Practice	Bhagwati Prasad	WishwaPrakashan
7	Income Tax Law and Practice	Dinkar Pagare	Sultan Chand & Sons, New Delhi
8	Income Tax Law & Practice	H.C.Mehrotra	Sahitya Bhavan, Agra,
9	Direct Taxes – Practice and Planning	B.B.Lal	Konark Publishers
10	Income Tax -Law & Practice	B.B.Lal and N.Vashisht	Dorling Kindersley(India) Pvt. Ltd., Delhi-110017
<a href="https://www.incometaxindia.gov.in">https://www.incometaxindia.gov.in</a>			
<a href="https://incometaxindiaefiling.gov.in/home">https://incometaxindiaefiling.gov.in/home</a>		<a href="#">(Back to Index)</a>	<a href="#">(Back to Agenda)</a>

## FT104 COMPUTERIZED ACCOUNTING

**No. of Credits: 4**

**Contact Hours: 60**

**Marks: 100**

**Course Objectives:**

To impart practical knowledge of using Software Accounting Packages (Excel Spreadsheet & Tally ERP) to implement Financial Accounting & Taxation Principles used by Accounting professionals.

**Learning Outcomes:**

At the end of this course the student will be

- i) Able to use all features of Excel and Tally ERP normally used for accounting purpose.
- ii) Will be able to prepare computerized financial management analysis, budgeting & financial planning, and preparation of financial statements, reports & graphs for analysis.

**Pedagogy:**

Practical-oriented classroom learning with hands-on sessions, *Case studies*, **Problem-based learning**

Unit 1	<b>Introduction to Advanced Features of Excel Spreadsheets</b> Formulas & Functions for Data Analysis, What-if Analysis, Advanced Chart Techniques to make dynamic charts, Advanced Excel Security for Protecting Excel File, Protecting worksheet, Workbook, Creating & Running Macros for automation.	15% Marks (9 hours)
Unit 2	<b>Excel for Accounting</b> Use of Excel spreadsheet for - Preparation of Financial Statements, Trial Balance, Bank Reconciliation Statement, Journal Entries, Ledger Preparation, Trial Balance, Final Accounts.	30% Marks (18 hours)
Unit 3	<b>Excel for Cost Accounting</b> Use of Excel spreadsheet for - Preparation of Cost statement, Process Costing, Marginal costing, Standard Costing, Budgeting, Inventory Valuation.	25% Marks (15 hours)
Unit 4	<b>Tally ERP</b> Tally Financial Accounting features, Inventory Tax Accounting and Payroll Accounting.	30% Marks (18 hours)

**Books for Study and Reference**

	<b>Title</b>	<b>Author(s)</b>	<b>Publisher</b>
1	Microsoft Excel 2010	John Walkenbach	Wiley India Pvt.Ltd.
2	Excel for Cost Accounting	Gaylord N. Smith	South Western College Publishing.
3	Excel for Accounting Principles	Gaylord N. Smith	South Western College Publishing.
4	Implementing Tally 9	AsokNadhani, Kisor K. Nadhani	BPB Publications, India.
5	Tally 9 Course Kit	Namrata Agrawal, Sanjay	Dreamtech Press

	Kumar	
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### FT201 CAPITAL INVESTMENT AND FINANCING DECISIONS

**No. of Credits: 4**

**Contact Hours: 60**

**Marks: 100**

**Course Objectives:**

To help students develop an understanding of the tools used to value investment projects and companies.

To enable students grasp the basic issues involved in how firms should raise funds for their real investments.

**Learning Outcomes:**

At the end of this course the student will:

- Be able to analyse various types of financial decisions
- Have the skills necessary for project planning and capital investment

**Pedagogy: case study.**

Unit 1	<b>Overview of Financial Decisions</b> Nature of long term Financial Decisions, Cost of Capital, Capital Structure Decisions, and Strategic Decisions.	25% Marks (15 hours)
Unit 2	<b>Capital Investment Appraisal</b> Introduction, Steps involved in Capital Budgeting Decision, Types of Project Appraisal, and Evaluation techniques- Traditional Approach, Time Value of Money.	25% Marks (15 hours)
Unit 3	<b>Financing Decisions</b> Financing through Domestic capital market, Financing through Global Market, Financing through Financial Institutions, Other Modes of Financing. Overview of venture funding, crowdfunding and private equity	25% Marks (15 hours)
Unit 4	<b>Strategic Financing Decisions</b> Management of Earnings, Financial Engineering, Investor Relations, Financial Restructuring.	25% Marks (15 hours)

**Books for Study and Reference:**

	<b>Title</b>	<b>Author(s)</b>	<b>Publisher</b>
1	Fundamentals of Financial Management	I M Pandey	Vikas Publications
2	Financial Management – Theory & Practices	Prasanna Chandra	Tata McGraw Hill
3	Advanced Financial Management	S. Kr. Paul	New Central Book Agency Pvt. Ltd
4	Financial Management – Texts, Problems & Cases	Khan & Jain	Tata McGraw Hill
5	Financial Management – Principles & Practices	G. Sudarsana	Himalaya Publishing House
6.	International Financial Management	V.A. Avadhani	Himalaya Publishing House

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## FT202 CORPORATE ACCOUNTING AND TAXATION

**No. of Credits: 4**

**Contact Hours: 60**

**Marks: 100**

**Course Objectives: -**

- To familiarize students with the legal, procedural and practical aspects of Corporate Restructuring, Valuation of Shares and Insolvency
- To acquaint students with the essential compliances to be fulfilled at the time of establishment of a corporation.
- To acquaint students with the salient provisions of the Companies Act 2013 and ongoing compliance requirements

**Learning Outcomes:**

After completion of the course the student will be able to:-

- Appreciate and analyze the legal and financial aspects of Mergers&Acquisitions, valuation of Shares and Insolvency.
- Carry out essential corporate documentation

**PEDAGOGY:**

- Discussion of Financial Reports & Case Studies.

Unit 1	<b>Corporate Documentation</b> Documentation of Registration, Formation of Companies :- Procedural Aspects, Article of Association & Memorandum of Association and their Alteration, Prospectus, DIN, PAN , GSTN	20% marks (12 Hours)
Unit 2	<b>Mergers and Acquisitions:-</b> Legal, Procedural, Economic, Accounting, Taxation and Financial Aspects of Mergers and Acquisition, Interests of Small Investors, Merger Aspects under Competition Law Jurisdiction of Courts; Filing of Various Forms, Reorganization of Share Capital, Procedure for Buy-Back of Shares and Share Split, Case Studies on Corporate Mergers	30% marks (18 Hours)
Unit 3	<b>Valuation of Shares:-</b> Valuation Techniques- Historical Earnings Valuation, Asset Based Valuation, Market Based Valuation, Legal & Regulatory aspects related to Valuation such as SEBI Regulations/ RBI Regulations, Income Tax Implications, Valuation for Different Strategies: Merger & Acquisition, Demerger, Slump Sale, Liquidation and Corporate Insolvency, Internal & External Restructuring, Valuation of Intangibles, Valuation of Securities	30% marks (18 Hours)

	Case Studies	
Unit 4	<b>Taxation of Companies</b> Computation of tax on corporate income, corporate tax planning, tax on distributed profits of the domestic companies, Alternate Minimum Tax, Minimum Alternate Tax and Dividend Distribution Tax.	20% marks (12 Hours)

**Books & Web Resources for Study and Reference:**

Title	Author	Publisher
Corporate Accounting	S.N.Maheshwari and S.K.Maheshwari	Vikas Publication, New Delhi
Corporate Accounting	A Mukherjee & M Hanif	Tata McGraw Hill, New Delhi
Advanced Accounting - Volume II	Ashok Sehgal and Deepak Sehgal	Taxmann, New Delhi
Corporate Accounting	M.C. Shukla, T.S. Grewal and S.C. Gupta	S.Chand and Co., New Delhi
<a href="https://www.incometaxindia.gov.in">https://www.incometaxindia.gov.in</a>		
<a href="https://incometaxindiaefiling.gov.in/home">https://incometaxindiaefiling.gov.in/home</a>		

**FT203**

**INDIRECT TAXES-GOODS AND SERVICE TAX**

**No. of Credits: 4**

**Contact Hours: 60**

**Marks: 100**

Course Objective: To acquire the ability to apply the knowledge of the provisions Goods and Service Tax. To familiarize to the students with practical knowledge of various types of taxes under GST and computations of taxes

**Learning Outcomes:**

At the end of this course the student should be able to:

- (i) Understand aspects of Goods and Service Tax
- (ii) Acquire skills for practical computation of SGST, CGST and IGST.

**Pedagogy:** The course is covered by adopting a combination of lecture methods, class presentation by groups of students, self-study sessions. Case studies will be taken up to illustrate real life situations.

Unit 1	Overview of indirect tax Introduction to Indirect Taxes, Concepts, meaning and definitions, Taxation system before and after implementation of GST	15% Marks (10hours)
Unit 2	Goods and Services Tax I Overview of Goods and Services Tax, GST structure, GST council and its composition, Basic procedures in GST, Tax rates under GST, exemptions, taxable event, reverse charge, advantages of GST -	35% Marks (20 hours)



	classification of goods and services (Latest changes are to be incorporated as and when notified)	
Unit 3	Goods and Services Tax – II Composition scheme in GST, Input Tax Credit, utilization of input tax credit, input service distributor, Registration under GST, Tax invoice, credit and debit notes , Payment of taxes, returns under GST, Assessment, Demands and Recovery, Refunds, (Latest changes are to be incorporated as and when notified)	30% Marks (18 hours)
Unit 4	Goods and Services Tax - III Central and state GST, Integrated GST, Union Territory GST - Levy and collection of CGST and IGST – E-way bill , anti-profiteering agency (Latest changes are to be incorporated as and when notified)	20% Marks (12hours)

#### Books & Web Resources for Study and Reference:

	<i>Title</i>	<i>Author(s)</i>	<i>Publisher</i>
1	GST Ready Reckoner	CA. Keshav R Garg	Taxmann Allied Services Pvt. Ltd
2	GST Law Analysis with Conceptual Procedures	Bimal Jain and Isha Bansal	Young Globals
3	India GST for Beginners	<u>Jayaram Hiregange and, Deepak Rao</u>	Just Book India
4	<u><a href="https://www.gst.gov.in/">https://www.gst.gov.in/</a></u>		
5	<u><a href="http://www.gstindia.com/">http://www.gstindia.com/</a></u>		

#### FT204 PROJECT

**Course Objectives:** To provide practical knowledge of Accounting Principles, Direct Taxes and Goods and Service Tax.

The student shall undergo an 8-week internship between Semesters I & II to gain industry exposure. This internship could be carried out under an Accountancy and Taxation Practitioner, or in the Finance Department of a Company.

On returning from the internship, the student shall write a report under the guidance of a faculty member. During Semester II, the student shall visit the organization where he/she underwent internship on two days every week, until the report is submitted. The report shall be submitted by March 31 and the viva voce shall be held in the month of April/May.

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**Goa University**  
**P.O. Goa University, Taleigao Plateau, Goa 403 206, India**

**Syllabus of M.Com. Programme**  
**Offered at the Department of Commerce and Affiliated Colleges under**  
**OA 18 w.e.f from the Academic Year 2018 – 2019**

**A brief description of the Programme**

- **Purpose**  
The main objective of offering M.Com Programme under Choice Based Credit System (CBCS) is to train manpower required for Teaching, Research and Industry requirements. After completing M.Com Programme the candidate should be able to join in teaching profession as Assistant Professor, join in research in any of the universities/Institutions for Ph.D Programme and join the corporate world such as Banking, Insurance, Securities Market, IT enabled services and Manufacturing at managerial level positions in the areas of Accounting, Finance, Taxation, Marketing and Human Resources or start their own enterprises.
- **Prerequisites.**  
To seek admission to M.Com Programme a candidate must have passed B.Com Programme with at least 40%. The admission is granted to the candidates applied for M.Com Programme is based on the Common Entrance Examination conducted by the Goa University. The candidate admitted are expected to possess the basic knowledge in the area of all the commerce courses covered at B.Com level. Candidates are required to possess a Laptop during their Coursework of the M. Com. Programme.
- **Credits (Theory, Tutorials, Practicals).**  
In order to award M.Com degree the candidate must have earned 64 Credits during two years. Of these 32 Credits are from Core Courses and 32 Credits are from Specialization Courses offered during the Second Year. However, the candidate is allowed to opt for up to a maximum of 16 Credits from any other department to meet the requirement. Each Credit will carry 15 hours of teaching. The number of theory, tutorial and practical is indicated against each Course in the list of Courses presented below.
- **Number of Semesters, how the Courses are distributed**  
The M.Com Programme is divided in to Four Semesters. Each Semester shall have Four Courses.
- **Summer Training**  
Every student has to undergo 4 weeks Summer Training in industrial organizations to gain hands on experience at the end of Semester II.
- **Dissertation**  
As a part of M.Com Programme Dissertation is offered as Optional during the third and fourth semester as per OA-18.

**M.Com -List of Courses**

In the following tables, **L** refers to lectures, **T** refers to tutorials and **P** refers to practical. Description of a course appears on the page number listed in the tables.

**Core Courses**

Course Code Number and Name	L-T-P (hours/week)	Credits	Page Number
COC101 Advanced Financial Management	4-0-0	4	
COC102 Research Methodology and Statistical Analysis	4-0-0	4	
COC103 Managerial Accounting	4-0-0	4	
COC104 Capital Markets	4-0-0	4	
COC201 Corporate Accounting	4-0-0	4	
COC202 Organizational Behaviour	4-0-0	4	
COC203 Marketing Management	4-0-0	4	
COC204 Security Analysis and Portfolio Management	4-0-0	4	

**Specialization courses**

The students are required to opt for **4 papers** during the third semester and **4 papers** during the fourth semester from one of the two specializations.

**Accounting & Finance**

Course Code Number and name	L-T-P (hours/week)	Credits	Page Number
COO3A1 Corporate Tax Planning and Management	4-0-0	4	
COO3A2 Cost Management and Control	4-0-0	4	
COO3A3 Financial Services	4-0-0	4	
COO3A4 International Business Management	4-0-0	4	
COO3A5 Banking Operations and Management	4-0-0	4	
COO4A1 Indirect Taxes	4-0-0	4	
COO4A2 Derivatives Market	4-0-0	4	
COO4A3 International Financial Management	4-0-0	4	
COO4A4 Management of Financial Services	4-0-0	4	
COO4A5 Insurance Management	4-0-0	4	

**Business Management**

Course Code Number and name	L-T-P (hours/week)	Credits	Page Number
COO3B1 Retail Marketing	4-0-0	4	
COO3B2 Human Resource Development	4-0-0	4	
COO3B3 Advertising and Sales Management	4-0-0	4	
COO3B4 Materials Management	4-0-0	4	
COO3B5 Business Environment	4-0-0	4	
COO4B1 Entrepreneurship Development	4-0-0	4	
COO4B2 Tourism and Travel Management	4-0-0	4	
COO4B3 Services Marketing	4-0-0	4	
COO4B4 International Trade and Environment	4-0-0	4	
COO4B5 Business Ethics and Corporate Governance	4-0-0	4	

**Field-based Optional Courses**

Course Code Number and name	L-T-P	Credits	Page
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	(hours/week)	Number
COO4D Dissertation		8

**Recommended distribution of courses Semester-Wise**

SEMESTER	Course Number
<b>Semester – I</b>	COC101
	COC102
	COC103
	COC104
<b>Semester – II</b>	COC201
	COC202
	COC203
	COC204

**Summer Training:**

At the end of 2<sup>nd</sup> semester, students will have to undergo four weeks (10<sup>th</sup> May to 10<sup>th</sup> June) summer training to gain on the job experience in commercial / industrial organisations / finance & investment companies / professional firms such as CA's, Stock Brokers, Project management Consultants / small and medium enterprises in Goa or outside. At the end of the summer training, students will be required to produce a certificate of experience for duration of four weeks to become eligible for admission to the second year M.Com Course.

<b>Semester – III (Accounting and Finance)</b>	COO3A1
	COO3A2
	COO3A3
	COO3A4
	COO3A5
<b>Semester – III (Business Management)</b>	COO3B1
	COO3B2
	COO3B3
	COO3B4
	COO3B5
<b>Semester – IV (Accounting and Finance)</b>	COO4A1
	COO4A2
	COO4A3
	COO4A4
	COO4A5
<b>Semester – IV (Business Management)</b>	COO4B1
	COO4B2
	COO4B3
	COO4B4
	COO4B5
<b>Dissertation</b>	COC4D

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