

Semester VI

Sr. No.	Name of the subject	Course Code	Credit
1	Major CFA - International Economics	COM-304	4
2	Major CFA - Financial Reporting and Sustainability	CFA-305	4
3	Major CFA - Direct Tax - II	COM-306	4
4	Minor CFA - E-Filing of Income Tax and GST Return	COM-322	4
5	Major CFA - Project	COM-307	4
6	Major CCA - Corporate Restructuring and Valuatio	CCA-305	4
7	Major CCA - Direct Tax - II	COM-306	4
8	Minor CCA - E-Filing of Income Tax and GST Return	COM-322	4
9	Major CCA - Project	COM-307	4
10	Major CBM - Entrepreneurship Development	CBM-305	4
11	Major CBM - International Marketing	CBM-306	4
12	Minor - Tourism and Travel Management (VET)	CBM-322	4
13	Major CBM - Project	COM-307	4


Name of the Programme: Bachelor of Commerce (Financial Accounting)


Course Code: COM-304

Title of the Course: International Economics

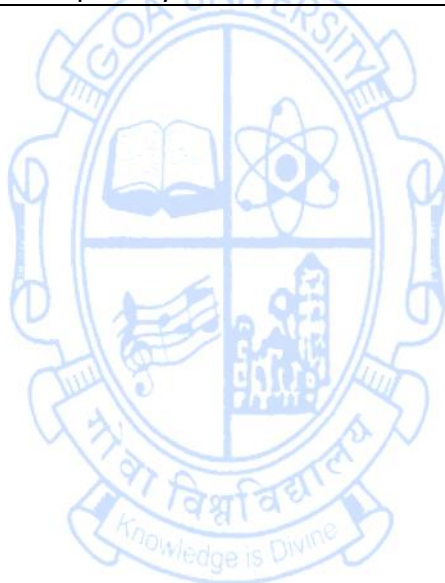
Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To highlight the subject matter of International Economics and help the students to identify the factors influencing international trade. 2. To appreciate the components of BOPs and transactions in the foreign exchange market. 3. To know the various trade barriers, forms of economic integration and WTO agreements. 4. To focus on the determinants of foreign investment and various entry modes adopted by the MNCs.	
		No. of Hours
 Content:	Unit 1: International Economics Meaning and Scope of International Economics, Economic Classification of Countries-Low income, High income and Middle income (World Bank Atlas Method). International trade: meaning and features. Factors influencing international trade-Absolute Cost Advantage, Comparative Cost Advantage, Factor Endowment, Intra-industry, Technological gaps and Product Cycle. Terms of Trade and Gains from international trade.	15
	Unit 2: Balance of Payments and Foreign Exchange Balance of Payments: meaning, structure, disequilibrium in the balance of payments-meaning and causes, measures for correcting disequilibrium -Exchange depreciation, Devaluation, Exchange Control and Trade Measures (Export promotion and Import substitution), India's Balance of Payments-Present Position, Concept of Capital Account Convertibility. Foreign Exchange: Meaning, Meaning and functions of foreign exchange market-Transfer, credit and hedging, foreign exchange rate-meaning, types of transactions in the foreign exchange market-Spot, Forward, Futures, Options, Swap and Arbitrage.	15

	<p>Unit 3: International Trade Policy, Economic Integration and WTO</p> <p>Protectionism and Free trade-meaning, Trade barriers: Tariffs meaning and types (Specific, Ad valorem and combined)</p> <p>Non-tariff barriers - Voluntary Export Restraints, International Cartels, Anti-dumping duty, Export subsidies, Administered Protection. Economic Integration: meaning, Objectives, Forms of economic integration (Preferential Trade Arrangements, Free Trade Area, Customs Union, Common Market, Economic Union). European Union (EU), G20. World Trade Organization (WTO)- Objectives, Agreement on Agriculture (AoA), Trade Related Investment Measures (TRIMs), General Agreement on Trade in Services (GATS) and Trade Related Intellectual Property Rights (TRIPs)</p>	15
	<p>Unit 4: International Investment and Multinational Corporations</p> <p>Foreign Investment: meaning, types (Foreign Direct Investment and Foreign Portfolio Investment) and determinants. International Financial Instruments: American Depository Receipts (ADRs), Global Depository Receipts (GDRs) and Indian Depository Receipts (IDRs), Multinational Corporations-meaning, Entry modes adopted by Multinational Corporations-Licensing, Franchising, Joint Ventures, Mergers and Acquisitions, Wholly Owned Subsidiaries (meaning, advantages and disadvantages).</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Bharati V. Pathak (2014), <i>Indian Financial System</i>, Pearson Education India. 2. Bharati V. Pathak (2018), <i>Indian Financial System</i>, 5/e Pearson Education India. 3. Carbaugh, R (2018), <i>International Economics</i>, (17th ed), Cengage Learning 4. Cherunilam, Francis (2020), <i>International Economics</i>, (6th ed), McGraw Hill Education (India) Private Ltd., Chennai 5. Dominick Salvatore (2020), <i>International Economics</i>, (13th ed), John Wiley & Sons, Inc. 6. Gaurav Datt & Ashwani Mahajan (2016), <i>Indian Economy</i>, (72nd ed), S. Chand & Company Pvt. Ltd. New Delhi. 7. Government of India. (Latest). <i>Economic Survey of India</i>. 8. K. Aswathappa (2019), <i>Essentials of Business environment</i> (Text, Cases & Exercises), (15th Revised ed), Himalaya Publishing House, Mumbai 9. Krugman, Obstfeld, Melitz (2018), <i>International Economics: Theory and Policy</i>, (11th ed), Pearson 10. P. Subba Rao (2017), <i>International Business</i> (Text and Cases), (4th Revised ed), Himalaya Publishing House, Mumbai 	

	<p>11. Peter I. Hajnal (2019), <i>The G20: Evolution, Interrelationships, Documentation</i>, (2nd Revised ed), Routledge.</p> <p>12. RBI Bulletins</p> <p>13. Reserve Bank of India, <i>Balance of Payments Manual for India</i></p> <p>14. Sumati Varma (2021), <i>International Business</i>, 2nd Edition, Pearson India Education Services Pvt. Ltd.</p> <p>15. V.K. Puri and S.K. Misra (2019), <i>Indian Economy</i>, (37th Revised & Updated ed), Himalaya Publishing House, New Delhi</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Define the subject matter of international economics and spell out the emerging economic and business scenario. 2. Classify various trade restrictions and summarize the integration efforts at the international level. 3. Identify the present position of India's BOPs and develop an understanding of the transactions in foreign exchange market. 4. Analyze the determinants of foreign investment and various entry modes adopted by MNCs.




Name of the Programme: Bachelor of Commerce (Financial Accounting)


Course Code: CFA-305

Title of the Course: Financial Reporting and Sustainability Practices

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the concept of financial reporting and comprehend the role of regulatory bodies for Financial Reporting. 2. To apply knowledge of practical applications of accounting standards, with a focus on key standards such as AS-9, AS-10, AS-16, and AS-20. 3. To familiarize learners with transition to Ind-AS and IFRS. 4. To understand the ethical dilemmas of Sustainability Practices in Corporate Reporting.	
		No. of Hours
 Content:	Unit 1: Introduction to Financial Reporting Meaning and Purpose of Financial Reporting, Users of financial information, Qualitative Characteristics of Financial information, Types of financial reporting, Interim Reporting. Role of regulatory bodies-Ministry of Corporate Affairs (MCA), Securities and Exchange Board of India (SEBI), Institute of Chartered Accountants of India (ICAI) and National Financial Reporting Authority (NFRA). Provisions of Companies Act 2013 with respect to reporting. IFRS: Meaning and Purpose, Fair Value concept (theory)	10
	Unit 2: Accounting Standards in India Accounting Standards: Meaning and Purpose, Overview of Accounting Standards, Mechanism for Setting Standards Framework for preparation and presentation of Financial Statements, Concepts and practical problems on Revenue Recognition (AS-9), Property, Plant and Equipment (AS-10), Borrowing Costs (AS-16) and Earnings Per Share (AS-20). Difference between Indian GAAP and US GAAP, Guidance notes.	15
	Unit 3: Transition to Ind AS and IFRS-Converged Reporting Transition from Indian GAAP to Ind AS, IFRS-Converged Ind AS- An overview, Difference between IFRS and Ind AS, Concepts and practical problems on Ind AS 108 - Operating Segments, Case Study on Ind AS 1- Presentation of Financial Statements	15

	Unit 4: Sustainability Practices in Corporate Reporting Meaning and benefits of Sustainability, Sustainability Reporting: Meaning and key components, Development of Business Responsibility and Sustainability Report (BRSR) and overview of BRSR Lite, An overview of facilitators of sustainability reporting at global level: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), International Sustainability Standards Board (ISSB), Triple Bottom Line reporting: People, Planet and Profit, Environmental, Social and Governance (ESG) reporting - meaning and key components, Corporate Social Responsibility (CSR) reporting as per Sec 135 of the Indian Companies Act, 2013, Share value-based reporting, Concept of Integrated Reporting.	20
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
 Reference/ Readings:	<ol style="list-style-type: none"> 1. Alexander, D., Jorissen, A., Hoogendoorn, M. N., Mourik, C. v., Kirwan, C. (2020) <i>International Financial Reporting & Analysis</i>. Austria: Cengage Learning. 2. Alibhai, S. (2023). <i>Interpretation and Application of IFRS Standards</i>. United Kingdom: Wiley. 3. <i>Corporate Social Responsibility and Sustainable Development: Strategies, Practices and Business Models</i>. (2021). India: Taylor & Francis. 4. <i>Corporate Social Responsibility in India: Cases and Developments after the Legal Mandate</i>. (n.d.). Germany: Springer International Publishing. 5. Elliott, B., Elliott, J. (2022). <i>Financial Accounting & Reporting</i>. United Kingdom: Pearson Education. 6. <i>Financial Reporting and Analysis</i>. (2020). (First Edition): Sultan Chand & Sons. 7. Harrison, W. T., Horngren, C. T., Thomas, C. W., Tietz, W. M., Suwardy, T. (2017). <i>Financial Accounting: International Financial Reporting Standards</i>. Germany: Pearson. 8. Joshi, S., Kansil, R. (2023). <i>Looking at and Beyond Corporate Governance in India: A Journey of Three Decades of Reforms</i>. Germany: Springer Nature Singapore. 9. Nayak, P., Kayarkatte, N. (2022). Sustainability Reporting in India - A Study of Infosys Sustainability Reports. (n.p.): SSRN. 10. Picker, R., Clark, K., Dunn, J., Kolitz, D., Livne, G., Loftus, J., vander Tas, L. (2019). <i>Applying IFRS Standards</i>. United Kingdom: Wiley. 11. Rezaee, Z., Tsui, J., Cheng, P., Zhou, G. (2019). <i>Business Sustainability in Asia: Compliance, Performance, and Integrated Reporting and Assurance</i>. United Kingdom: Wiley. 12. Shukla, A. (2017). Sustainable Development & Sustainability Reporting Practices in India. (n.p.): SSRN. 13. Taxmann's Ind AS Ready Reckoner – Updated & Amended Reference Manual with Practical & Lucid Explanations, Illustrations, Process Flow Charts & FAQs, to Decode Complex Ind AS for Professionals. 	

	<p>(2021). (n.p.): Taxmann Publications Private Limited.</p> <p>14. Taxmann's Indian Accounting Standards (Ind AS) – Covering Amended, Updated & Complete Text of the Ind AS along with Guide to Ind AS [Definitions, Applicability, Exemptions, etc.]. (2023). (n.p.): Taxmann Publications Private Limited.</p> <p>15. Taxmann's ESG & BRSR Reporting – Dedicated guide providing a comprehensive overview of key concepts, practice and challenges combining insights and perspectives. (2023). (n.p.): Taxmann Publications Private Limited.</p> <p>16. Taxmann's Illustrated Guide to Indian Accounting Standards (Ind AS) – Comprehensive commentary with process flow diagrams, illustrations, comparative analysis, definitions & application guidance etc. (2023). (n.p.): Taxmann Publications Private Limited.</p> <p>17. Taxmann's Students' Guide to Ind ASs [Converged IFRS] – Most updated & amended study material covering Ind AS in a simple language with examples/case studies CA/CMA Final Nov. 2023 Exam. (2023). (n.p.): Taxmann Publications Private Limited.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain concept of financial reporting and understand the role of regulatory bodies in financial reporting. 2. Understand the practical applications of accounting standards. 3. Comprehend the transition to Ind-AS and IFRS. 4. Classify and understand various types of financial reporting.


Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-306

Title of the Course: Direct Tax - II

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize learners with the provisions of computation of profits & gains from business or profession. 2. To familiarize learners with the provisions of computation of income from capital gains. 3. To enable students to compute total income and tax liability thereon. 4. To acquaint learners with the provisions of clubbing of income, advance payment of tax, filing of returns, assessment, set off & carry forward of losses	
		No. of Hours
 Content:	Unit 1: Computation of Profits & Gains of Business or Profession Sections: 28,29,30,31,32 (excluding Depreciation Rates), Section 36, Section 37(1) - General Deduction, Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party, Section 40(a), 40A (2), 40A (3), Section 43(B) - Disallowance of unpaid liabilities, Section 44AD, 44 ADA & 44AE	15
	Unit 2: Computation of Capital Gains Definition of Capital Asset u/s. 2(14), Transfer u/s. 2(47). Sec. 45, 47, 48. Exemption's u/s 54, 54B, 54EC & 54 F.	15
	Unit 3: Total Income and Computation of Tax Liability Permissible Deductions under Chapter VI-A - Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB, 80U. Computation of Taxable Income and Tax Liability of an Individual Assessee - Computation of Taxable Income, Slab Rates of Income Tax for Individuals, Computation of Tax Liability under Old & New Tax Regime	15
	Unit 4: Clubbing of Income, Advance Tax, Filing of Returns & Assessment, Set Off & Carry Forward of Losses Clubbing of Income, Section 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii), 64(1)(viii) & 64(1A), Advance Tax, Section 210 & 211, Filing of Returns & Assessment of Income, Section 139. 139(1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143(1), (2), (3), Section 144 (Reassessment not included), Set Off & Carry Forward of Losses, Sections 70, 71, 71B, 72, 73, 74, 74A	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	

Reference/ Readings:	<ol style="list-style-type: none"> 1. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi. 2. Gaur V.P., & Narang.D.B., <i>Income Tax Law & Practice</i>, Kalyani Publications. 3. Hariharan.N., <i>Income Tax Law& Practice</i> Vijay Nicole Imprints Pvt.Ltd. 4. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications, 5. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan, Agra 6. Pagare D., <i>Income Tax Law & Practice</i>, Sultan Chand & Sons, New Delhi 7. Prasad B., <i>Income Tax Law & Practice</i>, Wishwa Prakashan 8. <i>Relevant Bare Acts</i> 9. Singhanian V.K. <i>Students' guide to Income Tax</i>, Taxmann Publications 10. Singhanian V.K., & Singhanian K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications. 11. Singhanian, Vinod K., & Monica Singhanian, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd, New Delhi. <p>Note: Latest Editions relevant to the Assessment year.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the provisions of computation of Profits & Gains from Business or Profession. 2. Understand the provisions of computation of income from capital gains. 3. Compute Total Income and Tax Liability thereon. 4. Understand the provisions of Clubbing of Income, Advance Payment of Tax, Filing of Returns & Assessment and Set Off & Carry Forward Losses.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-322

Title of the Course: E-Filing of Income Tax and GST Returns (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint students with theoretical concepts of Income Tax. 2. To acquaint students with theoretical concepts of Goods and Services Tax. 3. To equip students with skills for filing of Income Tax and TDS returns. 4. To equip students with skills for filing of GST returns.	
		No. of Hours
Content:	Unit 1: Conceptual Framework of Income Tax: Introduction to Income Tax – Basic Terminology, Types of Assessees, Income Taxable under different heads, Basics of Computation of Total Income and Tax Liability, Deductions Available from Gross Total Income under section 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA and 80TTB, 80U, Permanent Account Number, (PAN) Due Date of Filing of Income Tax Returns. Introduction to the concept of Tax Deducted at Source- provisions in brief relating to advance payment of tax, schedule for deposit of TDS, schedule for submission of TDS returns, prescribed forms for filing of TDS returns, Form 24Q and Form 26Q, exemption from TDS – Form 13, 15G, 15H.	15
	Unit 2: Conceptual Framework of Goods and Services Tax: Introduction to basic concepts of GST - Output tax liability of CGST, SGST, UTGST, IGST, Cess, GST Network, input tax credit utilization, small supplies and composition scheme, schedule for payment of GST and filing of GST Returns, interest/penalty for late/non-filing of returns, payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	15
	Unit 3: E-Filing of Income Tax and TDS Returns Instructions for filing of form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 and ITR-7, Introduction to Income Tax Portal, Procedure for applying for PAN on Income Tax Portal and Preparation of electronic return (ITR related to relevant assessment year). Instructions for filing of forms 24Q and 26Q and preparing forms 24Q and 26Q for e-filing of TDS returns.	15
	Unit 4: Filing of GST Returns Nature of returns, monthly returns, quarterly returns, annual returns, Instructions for filing of GSTR-1, GSTR-2, GSTR-2A, GSTR-2B GSTR-3B GSTR-4 and GSTR-9.	15

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Aditya Singhania: <i>Taxmann's GST Practice Manual</i>. 2. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi. 3. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications, 4. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan, Agra 5. <i>Relevant Bare Acts</i>. 6. Singhania V.K. <i>Students' guide to Income Tax including GST</i>, Taxmann Publications 7. Singhania V.K., & Singahania K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications. 8. Singhania, Vinod K., & Monica Singhania, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd, New Delhi. 9. V.S Datey. <i>Taxmann's GST Ready Reckoner</i> 10. V.S Datey. <i>Taxmann's Indirect Law and Practice</i>. <p>Note: Latest Editions relevant to the Assessment year.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of Income Tax. 2. Understand the basic concepts of Goods and Services Tax 3. File Income Tax Returns and TDS forms. 4. File Goods and Services Tax returns.

Name of the Programme: Bachelor of Commerce (Financial Accounting)

Course Code: COM-307

Title of the Course: Project

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to analyse business and its environment. 2. To provide opportunity to learners to enhance communication skills, analytical skills impart knowledge of 3. To ensure learners get first hand exposure to societal and industrial issue. 4. To enable individual/team to develop a practical and concrete action plan designed to meet desired outcome.	
		No. of Hours
Content:	As per Project guidelines issued by Goa University from time to time	15
Pedagogy:	Group discussions, Field work	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about the Business and Business Environment in practice. 2. Discourse real time issues/problems relating to their domain specialisation and related areas 3. To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time 4. Review and reconstruct the contemporary issues in business.	

Name of the Programme: Bachelor of Commerce (Cost Accounting)

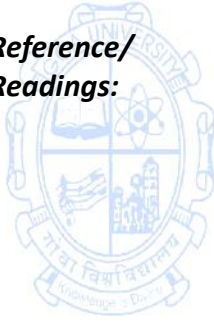
Course Code: CCA-305

Title of the Course: Corporate Restructuring and Valuation

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide knowledge of different types of mergers and acquisitions and comprehend legal obligations and compliance involved in corporate restructuring process. 2. To develop ability to analyse factors influencing the valuation of a businesses and understand different methods used in Business Valuation.	
		No. of Hours
Content:	Unit 1: Introduction to Corporate Restructuring Meaning of Corporate Restructuring - Need, Scope and Modes of Restructuring- Historical Background - Emerging Trends - Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances - Demerger and Hiving off - Expanding Role of Professionals - Salient feature of Companies Act, 2013 relating to corporate restructuring	10
	Unit 2: Modes of Restructuring and Legal Procedures Legal and regulatory frame work of M & A – provisions of Companies Act 2013, – SEBI Takeover Code, Provisions of Competition Act, Merger Aspects under Competition Law Jurisdiction of Courts - Filing of Various Forms - Amalgamation of Banking Companies and Government Companies. Taxation of Mergers, Acquisitions and Amalgamations: Amalgamation, Demerger – Special provisions for computation of cost of acquisition- Conditions for availing loss and depreciation – Tax Neutrality. Accounting aspects of Mergers: Principal methods of Accounting for mergers and acquisitions – Pooling of Interests Method – Advantages and Disadvantages; Purchase method – advantages and Disadvantage	10
	Unit 3: Mergers & Acquisition Conceptual Framework, Rationale, Forms, Financial Framework, Takeover Defensive Tactics, Reverse Merger, Divestiture, Financial Restructuring, Ownership Restructuring, Premium and Discount, Mergers and Acquisitions Failures, Acquisition through shares, Cross Border Mergers (including problems).	20

	Unit 4: Valuation Framework Conceptual Framework of Valuation; Approaches/ Methods of Valuation – Assets Based Valuation Model, Earning Based Models, Cash Flow Based Models; Measuring Cost of Equity- Capital Asset Pricing Model (CAPM), Arbitrage Pricing Theory, Estimating Beta and Valuation of Unlisted Companies; Relative Valuation; Other Approaches to Value Measurement – Contemporary Approaches to Valuation, Chop Shop Method, Economic Value Added (EVA), Market Value Added (MVA), Shareholder Value Analysis (SVA); Arriving at Fair Value; Valuation of distressed companies, start-ups, digital platforms (including problems).	20
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings: 	<ol style="list-style-type: none"> 1. Bhandari M.C. (2022). <i>Guide to Company Law Procedures- Procedures, Rules, Compliances and Governance under the Companies Act, 2013</i>, (25th ed.). Lexis Nexis 2. ICAI - Final, Study Material on Advanced Financial Management 3. ICSI – Professional Study Material - Corporate Restructuring, Valuation & Insolvency 4. Ramaiya A. (2020). <i>Guide to The Companies Act</i>, (19th ed.). Lexis Nexis 5. Ramanujam S. (2019). <i>Mergers</i>. (4th ed.). LexisNexis 6. Ray K. G. (2018). <i>Mergers and Acquisitions Strategy, Valuation and Integration</i> (2nd ed.). PHI 7. Sampath K. R. (2018). <i>Mergers/Amalgamations, Takeovers, Joint Ventures, LLPs and Corporate Restructure</i>, (11th ed.). Snow White Publications 8. Thakur J.M, (2018), <i>Takeover of Companies</i>, Snow White Publications Pvt, Ltd. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Examine the rationale and modes of corporate restructuring. 2. Understand the basics of merger and acquisition process in either buying or selling companies as a part of corporate restructuring. 3. Develop comprehensive knowledge of regulatory provisions with respect to different types of corporate restructuring. 4. Develop valuation skills utilizing various methodologies implemented while corporate restructuring. 	


Nam of the Programme: Bachelor of Commerce (Cost Accounting)



Course Code: COM-306

Title of the Course: Direct Tax - II

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To familiarize learners with the provisions of computation of profits & gains from business or profession. 2. To familiarize learners with the provisions of computation of income from capital gains. 3. To enable students to compute total income and tax liability thereon. 4. To acquaint learners with the provisions of clubbing of income, advance payment of tax, filing of returns, assessment, set off & carry forward of losses	
		No. of hours
 Content:	Unit 1: Computation of Profits & Gains of Business or Profession Sections: 28,29,30,31,32 (excluding Depreciation Rates), Section 36, Section 37(1) - General Deduction, Section 37(2B) - Advertisement Expenses in Souvenir etc. of a political party, Section 40(a), 40A (2), 40A (3), Section 43(B) - Disallowance of unpaid liabilities, Section 44AD,44 ADA & 44AE	15
	Unit 2: Computation of Capital Gains Definition of Capital Asset u/s. 2(14), Transfer u/s. 2(47). Sec. 45, 47, 48. Exemptions u/s 54, 54B, 54EC & 54 F.	15
	Unit 3: Total Income and Computation of Tax Liability Permissible Deductions under Chapter VI-A - Sections 80 C, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80E, 80G, 80TTA, 80TTB, 80U. Computation of Taxable Income and Tax Liability of an Individual Assessee - Computation of Taxable Income, Slab Rates of Income Tax for Individuals, Computation of Tax Liability under Old & New Tax Regime	15
	Unit 4: Clubbing of Income, Advance Tax, Filing of Returns & Assessment, Set Off & Carry Forward of Losses Clubbing of Income, Section 60, 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii),64(1)(viii) & 64(1A), Advance Tax, Section 210 & 211, Filing of Returns & Assessment of Income, Section 139. 139(1), (3), (4), (5), (9), 140A, 142(1), (2), (3), 143(1), (2), (3), Section 144 (Reassessment not included), Set Off & Carry Forward of Losses, Sections 70, 71, 71B, 72, 73, 74,74A	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	12. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i> , Bharat Law House, Delhi.	

	<p>13. Gaur V.P., & Narang.D.B., <i>Income Tax Law & Practice</i>, Kalyani Publications.</p> <p>14. Hariharan.N., <i>Income Tax Law& Practice</i> Vijay Nicole Imprints Pvt.Ltd.</p> <p>15. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications,</p> <p>16. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan, Agra</p> <p>17. Pagare D., <i>Income Tax Law & Practice</i>, Sultan Chand & Sons, New Delhi</p> <p>18. Prasad B., <i>Income Tax Law & Practice</i>, Wishwa Prakashan</p> <p>19. <i>Relevant Bare Acts</i></p> <p>20. Singhanian V.K. <i>Students' guide to Income Tax</i>, Taxmann Publications</p> <p>21. Singhanian V.K., & Singhanian K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications.</p> <p>22. Singhanian, Vinod K., & Monica Singhanian, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>Note: Latest Editions relevant to the Assessment year.</p>
<p>Course Outcomes:</p> 	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the provisions of computation of Profits & Gains from Business or Profession. 2. Understand the provisions of computation of income from capital gains. 3. Compute Total Income and Tax Liability thereon. 4. Understand the provisions of Clubbing of Income, Advance Payment of Tax, Filing of Returns & Assessment and Set Off & Carry Forward Losses. 




Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-322

Title of the Course: E-Filing of Income Tax and GST Returns (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To acquaint students with theoretical concepts of Income Tax. 6. To acquaint students with theoretical concepts of Goods and Services Tax. 7. To equip students with skills for filing of Income Tax and TDS returns. 8. To equip students with skills for filing of GST returns.	
		No. of Hours
 Content:	Unit 1: Conceptual Framework of Income Tax: Introduction to Income Tax – Basic Terminology, Types of Assessee, Income Taxable under different heads, Basics of Computation of Total Income and Tax Liability, Deductions Available from Gross Total Income under section 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA and 80TTB, 80U, Permanent Account Number, (PAN) Due Date of Filing of Income Tax Returns. Introduction to the concept of Tax Deducted at Source-provisions in brief relating to advance payment of tax, schedule for deposit of TDS, schedule for submission of TDS returns, prescribed forms for filing of TDS returns, Form 24Q and Form 26Q, exemption from TDS – Form 13, 15G, 15H.	15
	Unit 2: Conceptual Framework of Goods and Services Tax: Introduction to basic concepts of GST - Output tax liability of CGST, SGST, UTGST, IGST, Cess, GST Network, input tax credit utilization, small supplies and composition scheme, schedule for payment of GST and filing of GST Returns, interest/penalty for late/non-filing of returns, payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.	15
	Unit 3: E-Filing of Income Tax and TDS Returns Instructions for filing of form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 and ITR-7, Introduction to Income Tax Portal, Procedure for applying for PAN on Income Tax Portal and Preparation of electronic return (ITR related to relevant assessment year). Instructions for filing of forms 24Q and 26Q and preparing forms 24Q and 26Q for e-filing of TDS returns.	15
	Unit 4: Filing of GST Returns Nature of returns, monthly returns, quarterly returns, annual returns, Instructions for filing of GSTR-1, GSTR-2, GSTR-2A, GSTR-2B GSTR-3B GSTR-4 and GSTR-9.	15

Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Aditya Singhania: <i>Taxmann's GST Practice Manual</i>. 2. Ahuja, Girish and Ravi Gupta, <i>Systematic Approach to Income Tax</i>, Bharat Law House, Delhi. 3. Manoharan T.N., <i>Direct Tax Laws</i>, Snow White Publications, 4. Mehrotra H.C., <i>Income Tax Law & Practice</i>, Sahitya Bhavan, Agra 5. <i>Relevant Bare Acts</i>. 6. Singhania V.K. <i>Students' guide to Income Tax including GST</i>, Taxmann Publications 7. Singhania V.K., & Singahania K., <i>Direct Taxes Law & Practice</i>, Taxmann Publications. 8. Singhania, Vinod K., & Monica Singhania, <i>Student's Guide to Income Tax, University edition</i>, Taxmann Publications Pvt. Ltd, New Delhi. 9. V.S Datey. <i>Taxmann's GST Ready Reckoner</i> 10. V.S Datey. <i>Taxmann's Indirect Law and Practice</i>. <p>Note: Latest Editions relevant to the Assessment year.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of Income Tax. 2. Understand the basic concepts of Goods and Services Tax 3. File Income Tax Returns and TDS forms. 4. File Goods and Services Tax returns.

Name of the Programme: Bachelor of Commerce (Cost Accounting)

Course Code: COM-307

Title of the Course: Project

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 5. To enable learners to analyse business and its environment. 6. To provide opportunity to learners to enhance communication skills, analytical skills impart knowledge of 7. To ensure learners get first hand exposure to societal and industrial issue. 8. To enable individual/team to develop a practical and concrete action plan designed to meet desired outcome.	
		No. of hours
Content:	As per Project guidelines issued by Goa University from time to time	15
Pedagogy:	Group discussions, Field work	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about the Business and Business Environment in practice. 2. Discourse real time issues/problems relating to their domain specialisation and related areas 3. To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time 4. Review and reconstruct the contemporary issues in business.	

Name of the Programme: Bachelor of Commerce (Business Management)


Course Code: CBM-305

Title of the Course: Entrepreneurship Development

Number of Credits: 04

Effective from AY: 2023-24

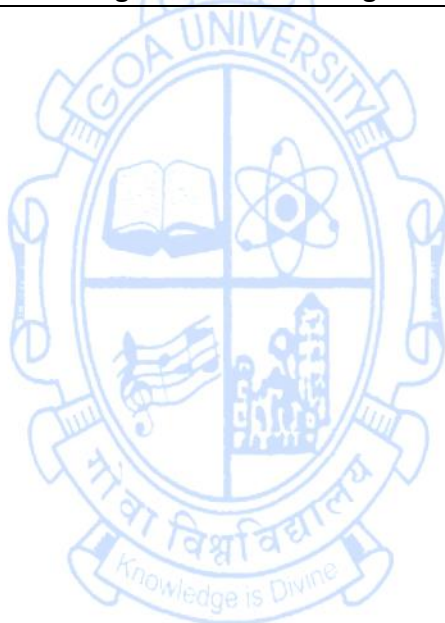
Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To motivate the students to be self-employed. 2. To provide through the syllabus theoretical knowledge on how to start an enterprise of their own. 3. To provide practical knowledge through assignments like writing a project report to obtain finance from banks/ financial institutions, case studies or interviewing existing entrepreneurs.	
		No. of Hours
Content:	Unit 1: Fundamentals of Entrepreneurship Entrepreneurship: Meaning and Concept, Entrepreneurial values and attitude- Innovativeness, Independence, Outstanding performance, Respect for work, Willingness to assume risk, leadership, Creative thinking, technical knowledge, flexibility, determination courage and perseverance, honesty, drive to achieve and grow, Role of entrepreneur in the economic development of a country-Generation of employment opportunities, Complementing and supplementing economic growth, bringing about social stability, balanced regional development of industries, encouraging capital formation, increasing GNP and per capita income, community development, induces backward and forward linkages, revenue to government and Export promotion, Types of entrepreneurs- Corporate entrepreneur, Family business, sociopreneur, edupreneur, ecopreneur, agropreneur and Tourism entrepreneurship, women Entrepreneurs and Self-help groups. (meaning and features of each type)) Concept of Intrapreneur- Meaning, features and barriers to Intrapreneurship.	15

	<p>Unit 2: Creativity and Innovation</p> <p>Need for creative and innovative thinking for quality, The Creative Process-Task Presentation, Preparation, Incubation, Idea Generation, Idea validation, Outcome Assessment. Innovation in entrepreneurship - Types and barriers to innovation. Principles of Purposeful innovation (Do's, Don'ts and three conditions), SWOT analysis- concept and need, Environment scanning-meaning and benefits, Factors considered for environment scanning- socio-cultural, economic, technical, demographic, legal and political, geographical and international factors, Sources of business idea: From consumer to target market, from existing products and services, from marketing distribution channels, from research and development, Demand and supply condition, project profile, Exports and imports, Technological advancements, Social and economic trends, Success stories, Steps involved in identification of business opportunities-Preliminary evaluation, Conduct detailed investigation, Participate in contractual programmes for more information and Idea selection</p>	15
	<p>Unit 3: Project planning and development</p> <p>Project formulation: Meaning and concept of project formulation, Stages in project formulation, Elements of project formulation-feasibility analysis, techno-economic analysis, project design and network analysis, input analysis, financial analysis, Project Appraisal-concept and features, methods of appraisal-break even analysis, cost benefit analysis, social cost benefit analysis and profitability analysis, Project Selection-meaning and factors to be considered for project selection (Raw materials, credit facilities, market forces, competition, government policy, incentives and subsidies, labour force, capital requirements, infrastructure, profitability) , Project report-meaning importance and contents of project report.</p>	15



	<p>Unit 4: Institutional support to Entrepreneurship and Managing Growth</p> <p>Institutional support to Entrepreneurship Role of Directorate of Industries, District Industries Centres (DIC), Industrial development Corporation (IDC), State financial Corporation (SFC), Commercial banks and Small-Scale Industrial Development Corporations (SSIDC), Khadi and Village Industries Commission (KVIC), National Small industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI), Economic Development Corporation (EDC) objectives and functions), Government policy packages- PMRY, CMRY, Govt Schemes to support Indian Startups (Atal innovation Mission, Dairy entrepreneurship development scheme (DEDS), Startup India initiative and Startup India seed fund scheme. Make in India scheme) concepts in brief, Business Incubators and facilitators: Objectives and functions, Angel Investors: Meaning and Sources</p> <p>Managing Growth: Growth sources- Expanding the growth of products and services, expanding customer profile, snatching competitors customers to increase market share, expanding business to cater to more customers, entering into new markets, mergers and acquisitions with interrelated business or non-related business, Key factors for growth – Control, Responsibility, Tolerance to failure, Change Management, Stumbling Blocks to Growth- lack of education, lack of experience, lack of moral and financial support, lack of managerial competence, Core competencies for managing growth- Leadership, Time management, effective delegation, Scale up, Key steps for growth of a venture – open to continuous learning, focus your energies, establish credit lines that grow, systems and procedures in place, return on investment criteria, Growth strategies for ventures- Franchising, Licensing, Export strategy for growth, Joint ventures, Growth through mergers and acquisitions, Leveraged buyouts, International Opportunities for Entrepreneurship.</p>	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Arya Kumar, (2012). <i>Entrepreneurship- Creating and Leading an Entrepreneurial Organisation</i>, Pearson 2. Desai, V. (2011). <i>Dynamics of Entrepreneurship Development (Sixth revised ed.)</i>. Himalaya Publishing House, Mumbai. 3. Drucker, P. (1985) <i>Innovation and Entrepreneurship-Practice and Principles</i>, (First ed.) HarperCollins Publishers Inc., NewYork. 4. Gordon, K., Natarajan, K. (2015). <i>Entrepreneurship Development. (Fifth ed.)</i> Himalaya Publishing House, Mumbai. 5. Gupta, C.B., Srinivasan N.P. (2013). <i>Entrepreneurial Development</i>. Sultan Chand Publication, New Delhi. 6. Khanka, S.S. (1999). <i>Entrepreneurial Development. (First ed.)</i>. Sultan 	

	<p>Chand Publication, New Delhi</p> <p>7. Mascarenhas, R. (2023) <i>Entrepreneurship Management. (Fourth ed.)</i>. Vipul Prakashan, Mumbai.</p> <p>8. Paul, J.; Kumar, A. (1998). <i>Entrepreneurship Development and Management</i>. Himalaya Publishing House, Mumbai.</p> <p>9. Robert D Hierich, Micheal, Micheal P Peter, Dean A Shepherd. (2012). <i>Entrepreneurship</i>, Tata McGraw hill Education Pvt Ltd</p> <p>10. Satish Taneja, (2014). <i>Entrepreneurial Development</i>, Himalaya Publishing house.</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Perceive distinct entrepreneurial traits 2. Create SWOT analysis for new business ideas. 3. Explain the systematic process to select and screen a business idea. 4. Conduct a basic initial feasibility study of the project idea for investment and understand the assistance from Government and Non Government organisations assisting the entrepreneurs.




Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-306

Title of the Course: International Marketing

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to develop an understanding of the basic concepts of international marketing. 2. To provide basic knowledge to the changing international marketing environment. 3. To enable learners to identify international product, pricing policy, and promotion policies. 4. To provide basic knowledge about international intermediaries.	
		No. of Hours
 Content:	Unit 1: Introduction to International Marketing Management Meaning, Features of International Marketing, Distinction between International and Domestic Marketing, Objectives and Importance of International Marketing, Challenges in International Marketing, Importance of International Marketing Research. International Marketing Environment: Economic, Socio- Cultural, Demographic, Political and Technological.	15
	Unit 2: Developing International Marketing. International market entry strategies - Licensing, Joint Ventures, Direct Investment, Greenfield investments, Turnkey Projects, Franchising, Piggybacking, Exporting, Outsourcing. Export Promotion Organizations- Trade Blocks, Free Trade Zones, Special Economic Zones, Export Processing Zones.	15
	Unit 3: International Product and Pricing Policy Global Branding: Meaning and Benefits, Trademarks, Packaging & Labelling: Meaning, Functions and special considerations in international marketing, International Pricing Strategies: Economy, Penetration, Skimming, Premium, Discount, Competitive, Cost- Based, Dynamic. Factors affecting International Product Pricing, International Product Marketing, Factors influencing product adaption in international markets, International Product life Cycle, Dumping and types of Dumping, Price Quotations.	15

	Unit 4: International Distribution and Promotion Policy International market Intermediaries: Meaning, Importance. Types of International Market Intermediaries: Direct and Indirect. Direct Intermediaries: Importers, Distributors, Wholesalers, Retailers, Government Departments, State Buying Organisations. Indirect Intermediaries: Export Merchants, Agents/ Brokers. Export Marketing Communication Mix. Importance of Export Marketing Communication, International Advertising, Trade Fairs and Exhibitions.	15
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Cherunilam, F. (2013). <i>International Trade and Export Management</i>. Himalaya Publishing House. 2. Kotler, P., Keller, K. L., et al. (2017). <i>Marketing Management- A South Asian Perspective</i>. Pearson Education. 3. Madan, P., et al. (2015). <i>Marketing Management</i>. Global Academic Publishers & Distributors. 4. R, P., & Graham, C. J. (2008). <i>International Marketing</i>. McGraw-Hill Companies. 5. Ramaswamy, V. S., & Namakumari, S. (2018). <i>Marketing Management</i>. MacMillan. 6. Rao, P. S. (2019). <i>International Business - Text and Cases</i>. Himalaya Publishing House. 7. Sherlekar, S. A., & Sherlekar, V. S. (2014). <i>Global Marketing Management</i>. Himalaya Publishing House. 	
Course Outcomes:	After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 1. Evaluate the strategies to enter the international m market. 2. Elaborate on the concepts of global branding, packaging and labeling 3. Explain the different intermediaries in international marketing. 4. Estimate the challenges in international marketing. 	

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: CBM-322

Title of the Course: Tourism and Travel Management (VET)

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To introduce students to the fundamentals of Tourism and Travel management 2. To develop an understanding of the principles and strategies in marketing and management of Tourism and Travel 3. To analyse emerging industry trends and technologies that are shaping the present and future of the Tourism & Travel Industry	
		No. of Hours
Content:	Unit 1: Introduction to Tourism and Travel Management Concept of Tourism, nature, importance & characteristics of Tourism. Structure and Components of Tourism and Travel Industry, Tourism industry, Types/Forms of Tourism, Tourism Product: Definition, Elements and components of Tourism product; Travel Motivators and Deterrents for tourism & travel. Sustainable Tourism.	15
	Unit 2: Tourism Marketing & Destination Management Concept, nature and principles of Tourism Marketing, Marketing Mix for tourism, Responsible and Sustainable Tourism Marketing, Destination Planning and Development, Destination Branding and Promotion, Developing Destination Competitiveness, Crisis management in destinations, Sustainable Destination Management.	15
	Unit 3: Components of Tourism and Travel Management Hospitality – concept, importance of hospitality in Tourism, customer service excellence, Managing Guest experiences, Transportation modes & infrastructure, Role of transportation in destination accessibility, Travel Agency-Concept, Role and Functions of a travel agent, Tour Operator – Concept, Role and Functions of Tour Operators, Difference between a travel agent and a tour operator.	15
	Unit 4: Trends in Tourism and Travel Role of Government organizations in promoting & regulating tourism, Role of technology in marketing and distribution of tourism, Innovation in tourism technology and its impact on travel & tourism, Globalization and its impact on tourism, future challenges and opportunities in tourism management, Emerging areas in Tourism – Experiential tourism, Space Tourism, Virtual	15

	Tourism, Digital Nomadism, Strategies for competitiveness in the evolving tourism landscape.	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Bhatia, K. (2010). <i>An Introduction to Travel and Tourism</i>, Sterling Publishers Private Limited. 2. Cooper, C., Fletcher, J., Gilbert, D., & Wanhill, S. (2008). <i>Tourism: Principles and Practice</i>, Pitman Publishing. 3. Davison, R. (2008). <i>Tourism</i>. Pitman Publishing. 4. Goeldner, C. R. & Brent Ritchie, J. R. (2011). <i>Tourism: Principles, Practices, Philosophies</i>, Wiley India, 5. Seth, P. N., & Bhat, S. S. (2010). <i>An Introduction to Travel and Tourism</i>, Sterling Publishers Private Limited. 6. Singh, T.V., (2012), <i>Tourism Management Dynamics: Trends, Management, and Tool</i>, Sage Publications Pvt. Ltd 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Be familiarized with the contemporary aspects of Tourism and Travel Management. 2. Demonstrate an understand of the concepts and components of Tourism and Travel Management 3. Analyze the trends and developments in Travel and Tourism Industry. 4. Gain a level of proficiency in understanding and implementing Travel and Tourism Operations & sustainable tourism practices. 	

Name of the Programme: Bachelor of Commerce (Business Management)

Course Code: COM-307

Title of the Course: Project

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable learners to analyse business and its environment. 2. To provide opportunity to learners to enhance communication skills, analytical skills impart knowledge of 3. To ensure learners get first hand exposure to societal and industrial issue. 4. To enable individual/team to develop a practical and concrete action plan designed to meet desired outcome.	
		No. of Hours
Content:	As per Project guidelines issued by Goa University from time to time	15
Pedagogy:	Group discussions, Field work	
Course Outcomes:	After completion of this course, the learners will be able to: 1. Understand about the Business and Business Environment in practice. 2. Discourse real time issues/problems relating to their domain specialisation and related areas 3. To enhances and helps improve a person's cognitive abilities and making them sharper and more profound over time 4. Review and reconstruct the contemporary issues in business.	