

**NAAC CRITERIA 2.6.1
(ACADEMIC YEAR 2023-2024)
(NEW COURSES AND COURSE OUTCOMES UNDER NEP ON COLLEGE
WEBSITE)**

**NEP 2020 GOA UNIVERSITY SYLLABUS FOR COMMERCE FOR B.COM
HONOURS PROGRAMME IMPLEMENTED IN ACADEMIC YEAR 2023-2024 FOR
B.COM SEM I & II**

B.COM SEMESTER I

DEPARTMENT OF COMMERCE

Minor-COM 111- Principles and Practices of Management B.COM

After completion of this course, the learners will be able to:

Course Outcomes:

- CO 1. Describe the competitive landscape of a company using Porter's five force model.
- CO 2. Interpret the relevance of delegation and decentralization of authority in an organization.
- CO 3. Recognise the various needs of an individual using Maslow's Need Hierarchy Theory.
- CO 4. Elucidate the principles and major techniques of control and apply the principles and techniques of coordination.

Major- COM 100 Financial Accounting

After completion of this course, the learners will be able to:

Course Outcomes:

- CO 1. Explain the basic accounting concepts, conventions and accounting standards.
- CO 2. Record various kinds of business transactions.
- CO 3. Prepare the financial statements as per Companies Act, 2013.
- CO 4. Prepare Investment Accounts for buying/selling of fixed/non-fixed interest- bearing securities.

B.COM SEMESTER II

Major- COM 111 Elements of Cost

After completion of this course, the learners will be able to:

Course Outcomes:

- CO 1. Explain various concepts in cost accounting.
- CO 2. Identify and account for elements of material and employee costs.
- CO 3. Identify and account for elements of overhead costs.
- CO 4. Prepare cost sheet.

Minor-COM 112- Fundamentals of Banking

After the completion of this course, the learners will be able to: Course Outcomes:

- CO 1. Explain the structures, types and systems of banking.
- CO 2. Explain the functions, types of customers and banker-customer relationship.
- CO 3. Elucidate negotiable instruments.
- CO 4. Practice e-banking.