



**Vivekanand Education Society's
College of Arts, Science and Commerce
(Autonomous)**

Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.

*Accredited by NAAC "A Grade" in 3rd Cycle - 2017
Best College Award – Urban Area, University of Mumbai (2012-13)
Recipient of FIST Grant (DST) and STAR College Grant (DBT)*

Affiliated to the
University of Mumbai

Syllabus for

Program: B.Com. (Accounting & Finance)
(Program code: VESUCAF)

**As per Choice Based Semester and Grading System (CBSGS)
with effect from Academic Year 2022 - 2023**

Program Outcomes (PO):

A learner completing B.Com. Accounting and Finance will be able to:

- PO1 BAF Course provides analytical, technical and specialised skills to the students, which enable them to demonstrate their knowledge and ability, to add value to the organisations that they will be a part of.
- PO2 The present dynamic business environment requires students, to enhance the skills in complex and critical areas of Accounting, Finance and Taxation.
- PO3 To manage entire accounting at personal or corporate level single handed.
- PO4 To convey their responsibility as an accountant and a member of finance team of any organisation towards various stake holders individually and towards economy as a whole.

Program Specific Outcomes (PSO's)

On completion of B.Com. Accounting and Finance program, learners will be enriched with knowledge and be able to

- PSO1 Go ahead with professional course in excellent prospects to choose from varied courses like Chartered Accountancy (ICAI), Cost Accountant (ICMAI), Chartered Certified Accountants (ACCA), MBA, Chartered Finance Analyst (CFA), and Company Secretary.
- PSO2 Develop a range of subject specific and technical skills, also gain more general skills like numerical and quantitative skills, oral and written communication skills, entrepreneurship.
- PSO3 Do research work in the field of finance.
- PSO4 Enhance student's communication skills, social skills, computer skills as well. This programme also updates students with business & corporate laws and business economics.

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**S.Y.B.Com. (Accounting & Finance)
(SEMESTER III)**

Course Code	Title	Credits & Lectures per Semester	Lectures per Week
Course Type	Elective Course		
VESUCAF301	Financial Accounting (Special Accounting Areas) - III	3	4
	Unit 1 Piecemeal Distribution of Cash	10	
	Unit 2 Accounting of Transactions of Foreign Currency	10	
	Unit 3 Amalgamation of Firms	15	
	Unit 4 Conversion / Sale of a Partnership Firm into a Ltd. Company	10	
	Unit 5 Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	15	
Course Type	Elective Course		
VESUCAF302	Auditing (Techniques of Auditing and Audit Procedures) - II	3	4
	Unit 1 Vouching	15	
	Unit 2 Verification	15	
	Unit 3 Auditing Standards	15	
	Unit 4 Audit of Companies	15	
Course Type	Elective Course		
VESUCAF303	Taxation - II (Direct Taxes Paper- I)	3	4
	Unit 1 Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income	10	
	Unit 2 Heads of Income	30	
	Unit 3 Deductions under Chapter VI – A	5	
	Unit 4 Computation of Total Income	15	
Course Type	Ability Enhancement Compulsory Course		

VESUCAF304	Information Technology in Accountancy - I		3	4
	Unit 1	Introduction to Computers	10	
	Unit 2	Office Productivity Tools	15	
	Unit 3	Introduction to Web, Internet and Electronic Commerce	10	
	Unit 4	Computerised Accounting Software - Tally	15	
	Unit 5	Management Information System	10	
Course Type	Skill Enhancement Course			
VESUCAF305	Foundation Course in Commerce (Financial Market Operations) - III		2	3
	Unit 1	An Overview of the Financial System	5	
	Unit 2	Financial Markets	15	
	Unit 3	Financial Instruments	10	
	Unit 4	Financial Services	15	
Course Type	Core Course			
VESUCAF306	Business Law (Business Regulatory Framework) II		3	4
	Unit 1	The Indian Partnership Act - 1932	15	
	Unit 2	Limited Liability Partnership, 2008	10	
	Unit 3	Incorporation of Companies	20	
	Unit 4	Public Offer and Private Placement	15	
Course Type	Core Course			
VESUCAF307	Business Economics II		3	4
	Unit 1	Overview of Macroeconomics	15	
	Unit 2	Money, Prices & Inflation	15	
	Unit 3	Introduction to public finance	15	
	Unit 4	Fiscal Management and Financial Administration	15	

Semester III

Detailed Syllabus: Unit wise / Module wise with number of lectures

Course Title: Financial Accounting (Special Accounting Areas) - III

Course Code: VESUCAF301

Course Type: Elective Course

Objective: The objective of the course is to help the students to get familiar with accounting knowledge of partnership concerns and to impart knowledge about the practical aspects of the subject.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1 Understand Order of Payment on Dissolution of a Firm.
- LO2 Understand need for Conversion and Accounting for Foreign Currency Transactions.
- LO3 Understand Concept of Amalgamation, Accounting Procedure in the books of Old Firms And New Firm.
- LO4 Understand Accounting of Conversion and Distribution of Shares and Debentures among the partners in a proper manner.
- LO5 Understand the process of Preparation of Final Accounts along with adjustments arising due to Admission, Retirement and Death of a Partner.

Unit No.	Topics	No. of Lectures
1	Piecemeal Distribution of Cash	10
	Excess Capital Method only Asset taken over by a partner Treatment of past profits or past losses in the Balance sheet Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual Treatment of secured liabilities Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	
2	Accounting of Transactions of Foreign Currency	10
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences Introduction to IND AS 21 (Changes in foreign exchange rate)	
3	Amalgamation of Firms	15

	<p>Realization method only</p> <p>Calculation of purchase consideration</p> <p>Journal/ledger accounts of old firms</p> <p>Preparing Balance sheet of new firm</p> <p>Adjustment of goodwill in the new firm</p> <p>Realignment of capitals in the new firm by current accounts / cash or a combination thereof</p> <p>Excluding : Common transactions between the amalgamating firms</p>	
	Conversion / Sale of a Partnership Firm into a Ltd. Company	
4	<p>Realisation method only</p> <p>Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms.</p> <p>Preparing Balance sheet of new company</p>	10
	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	
5	<p>Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year</p> <p>Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis</p> <p>Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / other given basis</p> <p>Excluding Questions where admission / retirement / death takes place in the same year</p>	15

Reference Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi.

Course Title: Auditing (Techniques of Auditing and Audit Procedures) - II
Course Code: VESUCAF302
Course Type: Elective Course

Objective: The objective of the course is to enhance knowledge base of auditing and developing understanding of its practical implication..

Learning Outcomes (LO):

On successful completion of this course students will be able to:

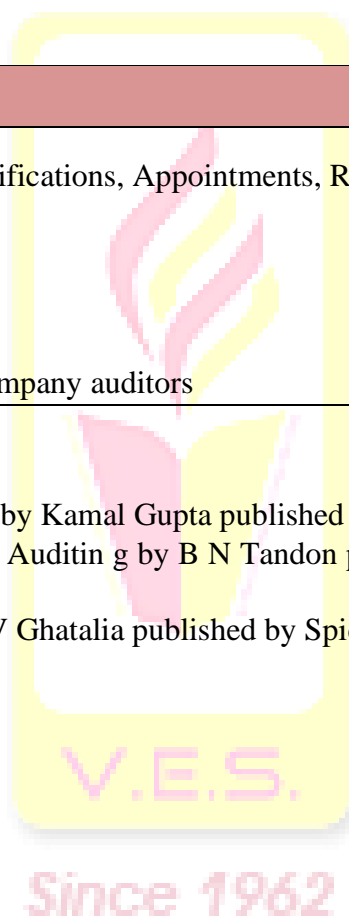
- LO1 To Enhance the understanding of Audit Techniques i.e. Vouching and Verification
- LO2 To Understand auditing of Income, Expenses, Assets and Liabilities
- LO3 To gain conceptual understanding of Auditing Standards
- LO4 To Understand the importance of Audit in the companies

Unit No.	Topics	No. of Lectures
1	<p>Vouching:</p> <p>Audit of Income : Revenue from Sales and Services, Rental Income, Interest & Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received</p> <p>Audit of Expenditure : Purchases, Salaries & Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen’s Commission, Freight Carriage and Custom Duties</p>	15
2	<p>Verification:</p> <p>Audit of assets : Plant & Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights, Trade Mark, Copy Right</p> <p>Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits</p>	15
3	Auditing Standards	15

	<p>Meaning</p> <p>Procedure of issuing Auditing Standards in India</p> <p>Brief overview of Auditing Standards in India</p> <p>Scope of SAs</p> <p>Significance of the Auditing Standards</p> <p>Responsibility of auditor for auditing standards</p> <p>Understanding of following standards</p> <p>SA 200, SA210, SA230, SA240, SA 250, SA300,SA315, SA320, SA505</p> <p>SA 500, SA 570</p>	
4	Audit of Companies	
	<p>Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors.</p> <p>Special auditors</p> <p>Branch auditors</p> <p>Rights and duties of company auditors</p>	15

Reference books:

- Contemporary Auditing by Kamal Gupta published by Tata McGraw Hills
- A Handbook of Practical Auditing by B N Tandon published by S Chand & Co. New Delhi
- Practical Auditing by S V Ghatalia published by Spicer & Pegler



Course Title: Taxation - II (Direct Taxes Paper- I)

Course Code: VESUCAF303

Course Type: Elective Course

Objective: The objective of the course is to understand the computation of total income and tax liability in India under different heads of income of Income Tax Act 1961.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1** To understand the basic concepts and definitions under the Income Tax Act, 1961.
- LO2** To study the scope of Total Income and the Residential Status of a person and exempt incomes.
- LO3** To acquire Knowledge about Computation of income under different heads.
- LO4** To understand the deductions u/s 80 to reduce tax liability.
- LO5** To acquire Knowledge about Computation of net taxable income.

Unit No.	Topics	No. of Lectures
1	Definitions u/s – 2 , Basis of Charge and Exclusions from Total Income Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.	10
2	Heads of Income Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund Income From House Property: Section 22 – 27, Including Section 2 – Annual Value Profits & Gains from Business & Profession: Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business	30

	Capital Gains: Section 45, 48, 49, 50, 54 and 55 Income from Other Sources: Section 56 – 59	
3	Deductions under Chapter VI – A 80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80 DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person	5
4	Computation of Total Income Computation of Total Income of Individual and HUF with respect to above heads and deductions	15

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Reference books:

- Direct Taxes Law & Practice by V.K. Singhania – Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania – Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White

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Course Title: Information Technology in Accountancy - I
Course Code: VESUCAF304
Course Type: Ability Enhancement Compulsory Course

Objective: The objective of the course is to provide knowledge about computers and Accounting Software.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1** To understand the concepts about computers hardware and software
- LO2** To study the Tally Software
- LO3** Able to use MIS for decisions
- LO4** To know the latest updates related to computers and Web

Unit No.	Topics	No. of Lectures
1	Introduction to Computers	10
	History of Computers Parts of Computers Hardware's: Specifications and Data Storage Management Software's: Concept of System Software and Applications Networking: Introduction and types of network topologies Introduction to FinTech Companies & Blockchain	
2	Office Productivity Tools	15
	MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up. Use of Tools In Accounting :- Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation	
3	Introduction to Web, Internet and Electronic Commerce	10
	Introduction to Web, Web 1.0, Web 2.0, Web 3.0 Search Engine Optimization Introduction to electronic e-commerce, Risk & security considerations. Introduction to E-Commerce, Advantages and Disadvantages of E-Commerce	

	Electronic Payment System, Implementing Security for Electronic Commerce	
4	Computerised Accounting Software - Tally Introduction to Software Tally 10 Gateway of Tally- Accounting Vouchers- Sales, Purchase, Receipts, Payment. Uses of Accounting Software Accounting & Reports	15
5	Management Information System Introduction to MIS Need for MIS Characteristic of MIS Outputs of MIS Role of MIS Problems in MIS Knowledge required for studying MIS MIS and Computer Need & importance of IT in Auditing	10

Reference books:

- Fundamentals of Computers - RajaramV -Prentine Hall
- Computers - Subramaniam N-Wheeler
- Introduction to Computers- Xavier C -New age
- Computer & Information Management - S C Bhatnagar & V Ramant - Prentice Hall
- Internet for Business - Brummer Lavrej- Cambridge
- Computer and Common Sense - Hunt, Roger and Shelly John -Prentice Hall

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Course Title: Foundation Course in Commerce (Financial Market Operations)

Course Code: VESUCAF305

Course Type: Skill Enhancement Course

Objective: To provide knowledge about the Financial System in India.

Learning Outcomes (LO):

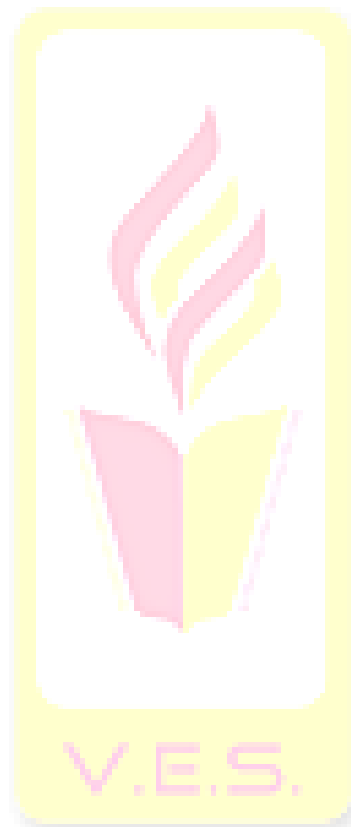
On successful completion of this course students will be able to:

- LO1** Understand the basic concept of the Financial System. How an efficient financial system helps in overall economic growth.
- LO2** Introduction to various Financial Markets in India and their contribution towards the working of the financial system.
- LO3** Financial Instruments their types and characteristics.
- LO4** Financial Services provided by the financial institutions.

Unit No.	Topics	No. of Lectures
1	An Overview of the Financial System Saving and Investment Money Inflation and Interest Banking and Non-Banking Financial Intermediaries	5
2	Financial Markets Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market, Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India, Secondary Market System Bond Market in India Debt Market in India	15
3	Financial Instruments Meaning and types of financial instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and yield REPO, TBs, Equities, Bonds, Derivatives and others Introduction to Crypto Currency	10
4	Financial Services Merchant Banking: Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans, Raising term Finance and Loan Syndication. Other Financial Services: Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper	15

Reference books:

- Financial Institutions & Market 5th Ed by L M Bhole, Jitendra Mahakud
- Indian Financial System 2nd Ed. by H R Machiraju
- The Indian Financial System 2nd Ed. by Bharti V Pathak
- Fundamentals of Indian Financial System 5th Ed. by Vasant Desai



Since 1962

Course Title: Business Law (Business Regulatory Framework) II
Course Code: VESUCAF306
Course Type: Core Course

Objective: The objective of the course is to provide knowledge about the business and corporate laws in India.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

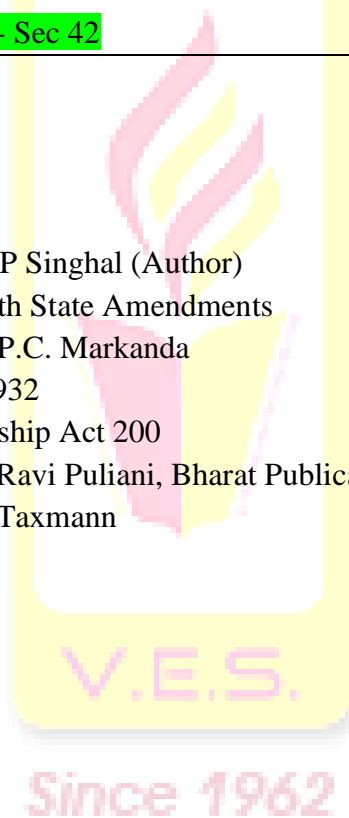
- LO1** Understand various legal aspects related to partnership.
- LO2** Acquaintance with the incorporation and dissolution procedures of LLPs
- LO3** Distinguish between Partnership firm, Limited liability partnership and Company
- LO4** Enumerate the process of incorporation of company and significance of memorandum and Articles of Association.
- LO5** Explain the significance of prospectus in a company and raising of funds through private placement and issue of prospectus.

Unit No.	Topics	No. of Lectures
1	The Indian Partnership Act – 1932 a) Concept of Partnership - Partnership and Company - Test for determination of existence for partnership - Kinds of partnership b) Registration and effects of non-registration of Partnership c) Rights and Duties of Partners d) Authority and Liability of partners e) Admission, Retirement and Expulsion of Partner f) Dissolution of Partnership	15
2	Limited Liability Partnership Act – 2008 a) Nature of Limited Liability Partnership b) Incorporation of Limited Liability Partnership c) Extent and Limitation of Liability of Limited Liability Partnership and Partners Contribution, Conversion into Limited Liability Partnership d) Winding Up and Dissolution	10
	Factories Act, 1948	
3	Incorporation of Companies	20

	<p>a) Definition and characteristics of a company, Lifting of corporate veil</p> <p>b) Promoters and preliminary contracts</p> <p>c) Types of companies, Private company, Public company, Formation of companies with charitable objects (sec 8), Small Company [Sec 2(85)], One person Company[Sec 2(62)]</p> <p>d) Incorporation/Registration of Company (Sec 7)</p> <p>e) Memorandum of Association and Articles of Association, Doctrine of Ultra vires, Doctrine of Indoor management and Doctrine of Constructive notice</p> <p>f) Prospectus- Types and contents</p>	
4	<p>Public Offer and Public Placement</p> <p>a) Public Offer - Sec 23, 25 to 28, 33, 35, 39</p> <p>b) Private Placement- Sec 42</p>	15

References:

- Law of Partnership, by J P Singhal (Author)
- Partnership Act, 1932 with State Amendments
- The Law of Partnership, P.C. Markanda
- Indian Partnership Act 1932
- Limited Liability Partnership Act 200
- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann



Course Title: Business Economics II
Course Code: VESUCAF307
Course Type: Core Course

Objective: To provide knowledge about the important macroeconomics theories and government's role, policy and measures in managing the economy.

Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1** Important concepts of Macroeconomics & main functions of the Keynesian theory of employment, interest and money.
- LO2** Understand how money supply works in an economy, its factors, fluctuations and measures to correct them.
- LO3** Understand how public finance works.
- LO4** Understand about Public revenue, Public Expenditure and Debt
- LO5** Fiscal Management and Financial Administration, Government's role, functions and policy measures.

Unit No.	Topics	No. of Lectures
1	<p style="background-color: #d9ead3; margin: 0;">Overview of Macroeconomics</p> <ol style="list-style-type: none"> 1. Macroeconomics: Meaning, Scope and Importance. 2. Circular flow of aggregate income and expenditure and its Importance- closed and open economy models 3. The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare. 4. Trade Cycles: Features and Phases <li style="background-color: #f4cccc;">5. Classical Macroeconomics: Say's law of Markets - Features, Implications and Criticism 	10
2	<p style="background-color: #d9ead3; margin: 0;">Money, prices and Inflation</p> <ol style="list-style-type: none"> 1. Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money 2. Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money 3. Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach 4. Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting 	10
3	<p style="background-color: #d9ead3; margin: 0;">Introduction to Public Finance</p> <ol style="list-style-type: none"> 1. Meaning and Scope of Public finance. 2. Major fiscal functions : allocation function, distribution function 	10

	<p>& stabilization function</p> <p>3. Principle of Maximum Social Advantage: Dalton and Musgrave Views - the Principle in Practice, Limitations.</p> <p>4. Relation between Efficiency, Markets and Governments</p> <p>5. The concept of Public Goods and the role of Government</p>	
4	<p>Public revenue, Public Expenditure and Debt</p> <p>1. Sources of Public Revenue : tax and non-tax revenues Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</p> <p>2. Shifting of tax burden: Impact and incidence of taxation - Processes- factors influencing incidence of taxation</p> <p>3. Economic Effects of taxation: on Income and Wealth, Consumption, Savings, Investments and Production.</p> <p>4. Redistributive and Anti – Inflationary nature of taxation and their implications</p> <p>5. Public Expenditure: Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</p> <p>6. Significance of Public Expenditure: Social security contributions- Low Income Support and Social Insurance Programmes.</p> <p>7. Public Debt : Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</p>	20
5	<p>Fiscal Management and Financial Administration</p> <p>1. Fiscal Policy: Meaning, Objectives, constituents and Limitations.</p> <p>2. Contra cyclical Fiscal Policy and Discretionary Fiscal Policy : Principles of Sound and Functional Finance</p> <p>3. Budget- Meaning objectives and types - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</p> <p>4. Intergovernmental Fiscal Relations : fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</p>	10

References:

- Ackley.G (1976), MacroEconomic Theory and Policy, Macmillan Publishing Co. New York
- Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.
- Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.
- Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand & Co Pvt Ltd, New Delhi
- Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo

***Programme at Semester III with effect from the
Academic Year 2023-2024***

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks. The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

A) Internal Assessment: 25%

Question Paper Pattern

(Internal Assessment- Courses without Practical Courses)

Sr. No.	Particular	Marks
1	One class test (15 Marks)	
	Answer in One or Two Lines (Concept based Questions) <i>(01 Mark each)</i>	05 Marks
	Answer in Brief (Attempt Any Two of the Three) <i>(05 Marks each)</i>	10 Marks
2	Viva voce, Group Project, Assignments, Individual/ Group Presentations (Any one activity can be conducted by the subject expert)	10 Marks

Question Paper Pattern

(Internal Assessment- Courses with Practical Courses)

Sr. No.	Particular	Marks
1	Semester End Practical Examination (20 Marks)	
	Journal	05 Marks
	Viva	05 Marks
	Laboratory Work	10 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

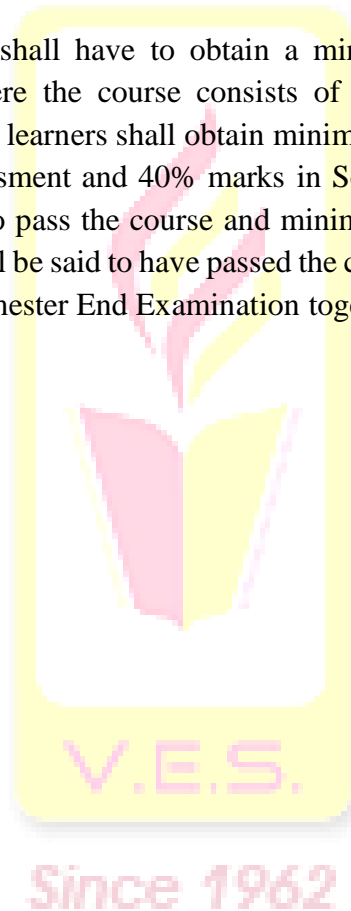
B) Semester End Examination: 75%

- i) Duration: The examination shall be of 2 ½ Hours duration
- ii) Theory question paper pattern
 - There shall be five questions each of 15marks.
 - All questions shall be compulsory with internal choice within the questions.
 - Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weight age of the topic.

(Detail question paper pattern has been given separately)

Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 Out of 75) separately, to pass the course and minimum of Grade E to pass a particular semester A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.



Question Paper Pattern (Theoretical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Question OR	15Marks
Q-2	Full Length Question	15Marks
Q-3	Full Length Question OR	15Marks
Q-3	Full Length Question	15Marks
Q-4	Full Length Question OR	15Marks
Q-4	Full Length Question	15Marks
Q-5	A) Theory questions B) Analytical Question OR	08Marks 07Marks
Q-5	Short Notes To be asked 05 To be answered 03	15Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks.

Question Paper Pattern (Practical Courses)

Maximum Marks: 75

Questions to be set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions C) Sub Questions to be asked 10 and to be answered any08 D) Sub Questions to be asked 10 and to be answered any07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
Q-2	Full Length Practical Question OR	15Marks
Q-2	Full Length Practical Question	15Marks
Q-3	Full Length Practical Question OR	15Marks
Q-3	Full Length Practical Question	15Marks
Q-4	Full Length Practical Question OR	15Marks
Q-4	Full Length Practical Question	15Marks
Q-5	C) Theory questions D) Analytical Question OR	08Marks 07Marks
Q-5	Short Notes To be asked 05 To be answered 03	15Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks. If the topic demands, instead of practical questions, appropriate theory question may be asked.