



**VIVEKANAND EDUCATION SOCIETY'S**  
**COLLEGE OF ARTS, SCIENCE AND COMMERCE**

**(AUTONOMOUS)**

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)

PM-USHA Grant (2023-24)

**VIVEKANAND EDUCATION SOCIETY'S COLLEGE OF ARTS, SCIENCE**  
**AND COMMERCE (AUTONOMOUS)**

**NEP HOLISTIC DEVELOPMENT BASED CURRICULUM FRAMEWORK**

**For**

**B. Com. ACCOUNTING & FINANCE**

**Undergraduate Programme**

**From**

**Academic year**

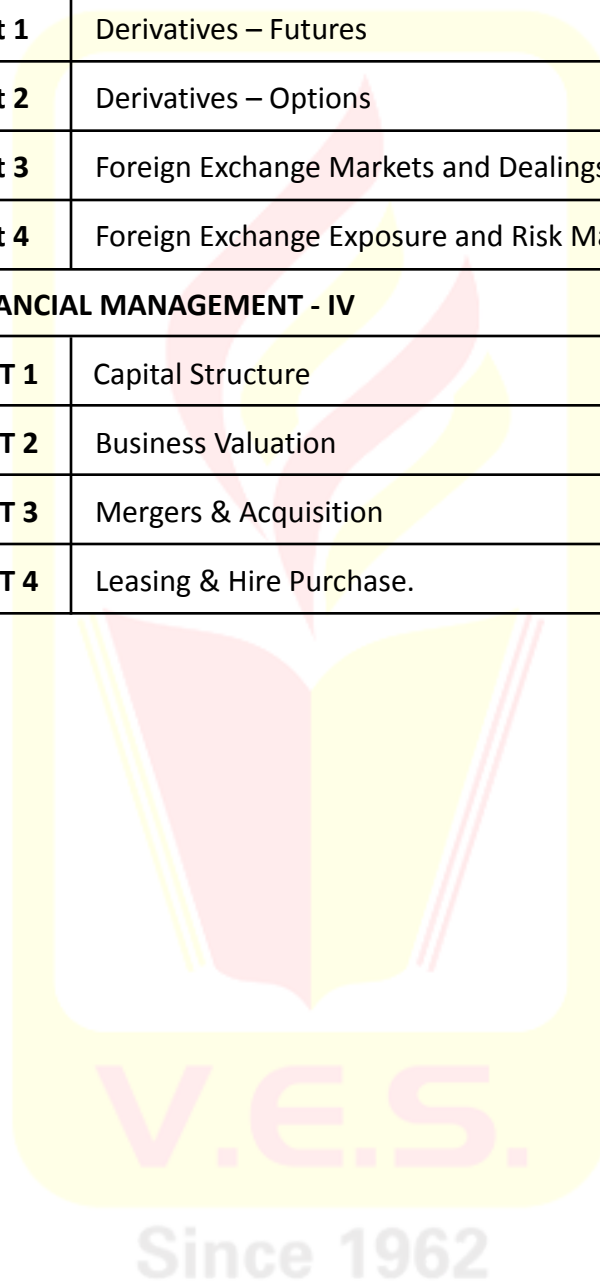
**2025-26**

***Syllabus for Sem V and VI***

**T.Y.B.Com. (Accounting & Finance)**  
**(SEMESTER V)**

Course Code	Title		Credit per Sem & Lecs per Week
UMMAFS5-301	<b>Financial Accounting – V</b>		04/60 lecs
	<b>Unit 1</b>	Underwriting of shares & debentures	
	<b>Unit 2</b>	Buy-Back of shares	
	<b>Unit 3</b>	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter – company holding)	
	<b>Unit 4</b>	Internal Reconstruction	
	<b>Unit 5</b>	Liquidation of Companies	
UMMAFS5-302	<b>Cost Accounting - III</b>		04/60 lecs
	<b>Unit 1</b>	Integrated System and Non- integrated System of Accounts	
	<b>Unit 2</b>	Process Costing –Normal and Equivalent units of Production and Inter Process Profit	
	<b>Unit 3</b>	Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis	
	<b>Unit 4</b>	Budgeting and Budgetary Control	
	<b>Unit 5</b>	Standard Costing and Variance Analysis	
UVSAFS5-326	<b>Taxation-III (Indirect Taxes- I)</b>		04/60 lecs
	<b>Unit 1</b>	Introduction to Indirect Taxation and GST	
	<b>Unit 2</b>	Levy and Collection of GST	
	<b>Unit 3</b>	Concept of Supply	
	<b>Unit 4</b>	Documentation	

	<b>Unit 5</b>	Input Tax Credit and Computation of GST	
	<b>Unit 6</b>	Registration	
<b>UMEAFS5-311</b>	<b>International Finance</b>		04/60 lecs
	<b>Unit 1</b>	Derivatives – Futures	
	<b>Unit 2</b>	Derivatives – Options	
	<b>Unit 3</b>	Foreign Exchange Markets and Dealings	
	<b>Unit 4</b>	Foreign Exchange Exposure and Risk Management	
<b>UMNSAFS5-326</b>	<b>FINANCIAL MANAGEMENT - IV</b>		04/60 lecs
	<b>UNIT 1</b>	Capital Structure	
	<b>UNIT 2</b>	Business Valuation	
	<b>UNIT 3</b>	Mergers & Acquisition	
	<b>UNIT 4</b>	Leasing & Hire Purchase.	



## DETAILED SYLLABUS

### UMMAFS5-301. FINANCIAL ACCOUNTING- V

Unit No.	Topics	No. of Lectures
1	<b>Underwriting of shares &amp; debentures</b>	10
	Introduction, Underwriting, Underwriting Commission, Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues, Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	
2	<b>Buy Back of Shares</b>	12
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio, Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) Practical problems	
3	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding intercompany holdings)</b>	14
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only. Practical problems	
4	<b>Internal Reconstruction</b>	14
	Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, subdivision, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for the same. Practical problems	

<b>5</b>	<b>Liquidation of Companies</b>	<b>10</b>
	Meaning of liquidation or winding up, Preferential payments, Overriding preferential payments, Preparation of statement of affairs, deficit / surplus account, Liquidator's final statement of account. Practical problems	

### UMMAFS5-302. COST ACCOUNTING

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Integrated System and Non- integrated System of Accounts</b>	<b>12</b>
	Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts Practical problems	
<b>2</b>	<b>Process Costing –Normal and Equivalent units of Production and Inter Process Profit</b>	<b>12</b>
	Valuation of Work in progress and Equivalent production (FIFO Method and Weighted Average Method)), Inter Process transfer at Profit .Practical problems	
<b>3.</b>	<b>Absorption Costing and Marginal Costing, Cost Volume and Profit Analysis</b>	<b>12</b>
	Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key Factor Practical problems based on using the marginal costing formulae and key factor.	
<b>4</b>	<b>Budgeting and Budgetary Control</b>	<b>12</b>
	Meaning & objectives, Advantages and limitations of budgets Functional budgets, fixed and flexible budgets Zero based budgeting, performance budgeting Practical problems of preparing flexible budgets and functional budgets	

<b>5</b>	<b>Standard Costing and Variance Analysis</b>	<b>12</b>
	Material Cost variance, Labour cost variance, Variable overhead variances, Fixed Overhead variances, Sales variances, Profit Variances Practical problems.	

### **UVSAFS5-326. TAXATION-III (INDIRECT TAXES- I)**

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Indirect Taxation and GST</b>	<b>10</b>
	Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning And Definition of GST, Benefits of GST, Conceptual Framework –CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export Of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act.	
<b>2</b>	<b>Levy and Collection of GST</b>	<b>5</b>
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services.	
<b>3</b>	<b>Concept of Supply</b>	<b>15</b>
	Taxable Event Supply Place of Supply Time of Supply Value of Supply.	
<b>4</b>	<b>Documentation</b>	<b>5</b>
	Tax Invoices, Credit and Debit notes.	

<b>5</b>	<b>Input Tax Credit and Computation of GST</b>	<b>15</b>
	Eligibility and conditions for taking Input Tax Credit Apportionment Of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra StateSupplies.	
<b>6</b>	<b>Registration</b>	<b>10</b>
	Registration – Persons liable for Registration, Persons not liable forRegistration, Procedure for Registration, Deemed Registration,Amendment, Cancellation and Revocation of Registration.	

### UMEAFS5-311. INTERNATIONAL FINANCE

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Derivatives – Futures</b>	<b>15</b>
	Derivatives – Need and Importance, Major Players in DerivativeMarkets, Features of Forward Contracts, Features of FutureContract, Forward V/s Future, Theoretical Future Price, Pricing Index Futures, Initial Margin and Maintenance Margin, Marking to Market and Variation Margin.	
<b>2</b>	<b>Derivatives – Options</b>	<b>15</b>
	Options- Long Call, Short Call, Long Put, Short Put, Options V/s Futures, Writer of an Option, At the Money, In the Money and Out of The Money Options. Intrinsic and Time Value, Option Spreads andStrategies, Put Call Parity Theorem.	
<b>3</b>	<b>Foreign Exchange Markets and Dealings</b>	<b>15</b>
	Introduction – Participants of Foreign Exchange Markets, Characteristics of Foreign Exchange Market, Major ForeignCurrencies that Trade Worldwide, Foreign Currency Accounts –Nostro, Vostro and Loro (Cash Position and Currency position) Terms in Forex Market – Direct Quote and Indirect Quote, Bid, Ask andSpread, American terms, European terms, Spot, Tom, Cash andForward Rates, Appreciation and Depreciation of currency, Premium and Discount, Swap Points, and Cross Rates	

<b>4</b>	<b>Foreign Exchange Exposure and Risk Management</b>	<b>15</b>
	Exchange Rate Determination Theories – The theory of Purchasing Power Parity, The Fischer effect, The International Fischer Effect and The Theory of Interest Rate Parity. Calculation of Forward Rate and Future Spot Rate. Arbitrage in Foreign Exchange Market – Covered And Uncovered Interest Arbitrage. Foreign Exchange Risk - Introduction, Types of Exposures and Strategies for Exposure Management. Hedging Transaction Exposure, Hedging Techniques, Money Market Hedge, Forward Hedge and Hedging of Futures & Options	

### UMNAFS5-316. FINANCIAL MANAGEMENT- IV

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Capital Structure</b> Capital Structure Theories - Background, Assumptions, Definitions and Taxation and Capital structure. Types - Net Operating Income Approach, Traditional Position - Modigliani and Miller Approach, Trade Off Theory and Signalling Theory.	<b>15</b>
<b>2</b>	<b>Business Valuation</b> Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.	<b>15</b>
<b>3</b>	<b>Mergers &amp; Acquisition</b> Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Mergers. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)	<b>15</b>

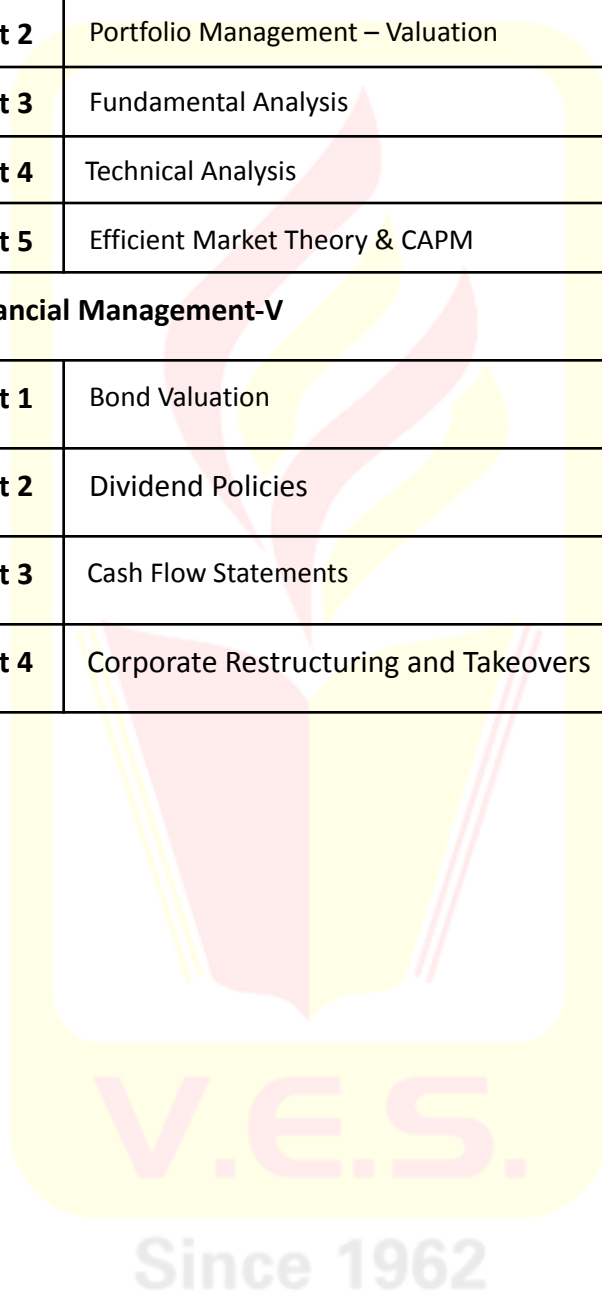


<b>4</b>	<b>Lease &amp; Hire purchase</b> Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase	<b>15</b>
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**T.Y.B.Com. (Accounting & Finance)**  
**(SEMESTER VI)**

Course Code	Title		Credit per Sem & Lecs per Week
<b>UMMAFS6-301</b>	<b>Financial Accounting - VI</b>		<b>04/60 Lecs</b>
	<b>Unit 1</b>	Final Accounts of Banking Company	
	<b>Unit 2</b>	Final Accounts of Insurance Company (Excl. Life Insurance)	
	<b>Unit 3</b>	Non – Banking Financial Companies	
	<b>Unit 4</b>	Valuation of Goodwill and Shares	
	<b>Unit 5</b>	Accounting for Limited Liability Partnership	
<b>UMMAFS6-302</b>	<b>Taxation-IV (Indirect Taxes- II)</b>		<b>04/60 Lecs</b>
	<b>Unit 1</b>	Payment of Tax and Refunds	
	<b>Unit 2</b>	Returns	
	<b>Unit 3</b>	Accounts, Audit, Assessment and Records	
	<b>Unit 4</b>	Custom Act - (Part I)	
	<b>Unit 5</b>	Custom Act - (Part II)	
<b>UMMAFS6-303</b>	<b>Financial Accounting - VII</b>		<b>02/30 Lecs</b>
	<b>Unit 1</b>	Final Account for Electricity Company	
	<b>Unit 2</b>	Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society)	

	<b>Unit 3</b>	Investment Accounting (w.r.t. Accounting Standard - 13)	
<b>UMEAFS6-311</b>	<b>Security Analysis and portfolio management</b>		<b>04/60 Lecs</b>
	<b>Unit 1</b>	Portfolio Management – An Introduction & Process	
	<b>Unit 2</b>	Portfolio Management – Valuation	
	<b>Unit 3</b>	Fundamental Analysis	
	<b>Unit 4</b>	Technical Analysis	
	<b>Unit 5</b>	Efficient Market Theory & CAPM	
<b>UMNAFS6-316</b>	<b>Financial Management-V</b>		<b>04/60 Lecs</b>
	<b>Unit 1</b>	Bond Valuation	
	<b>Unit 2</b>	Dividend Policies	
	<b>Unit 3</b>	Cash Flow Statements	
	<b>Unit 4</b>	Corporate Restructuring and Takeovers	



## DETAILED SYLLABUS

**UMMAFS6-301. FINANCIAL ACCOUNTING-VI**

Unit No.	Topics	No. of Lectures
1	<b>Final Accounts of Banking Company</b>	15
	Legal provision in Banking Regulation Act, 1949 relating to Accounts. Statutory reserves including Cash Reserve and Statutory Liquidity Ratio. Bill purchase and discounted, rebate of bill discounted. Final Accounts in prescribed form Non – performing assets and Income from non – performing assets. Capital Adequacy Classification of Advances, standard, sub – standard, doubtful and provisioning requirement.	
2	<b>Final Accounts of Insurance Company (Excl. Life Insurance)</b>	15
3	General Insurance – Various types of insurance, like fire, marine, Miscellaneous, Special terms like premium, claims, commission, Management expenses, Reserve for unexpired risk, reinsurance Final Accounts in a prescribed form. Revenue Statement – Form B – RA, Profit / Loss Account – Form B – PL and Balance Sheet Form B – BS	
4	<b>Non – Banking Financial Companies</b> Introduction, Definition, Registration and Regulation, Classification, Income Recognition, Accounting of Investment, Applicability of Prudential Norms, Assets classification, Non-performing Assets, Capital Adequacy, Preparation of Financial statement  <b>Valuation of Goodwill and Shares</b> Valuation of Goodwill, Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method, Valuation of Shares, Intrinsic Value Method, Yield method and Fair Value Method	08  12
5	<b>Accounting for Limited Liability Partnership</b>	10
	Statutory provisions, Conversion of partnership business into Limited Liability Partnership, Final accounts	

**UMMAFS6-302. INDIRECT TAXES- II**

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Payment of Tax and Refunds</b>	<b>5</b>
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS, TCS, Refund of tax, Refund in certain cases, Interest on delayed refunds	
<b>2</b>	<b>Returns</b>	<b>5</b>
	Types of Returns and Provisions relating to filing of Returns	
<b>3</b>	<b>Accounts, Audit, Assessment and Records</b>	<b>10</b>
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of nonfilers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.	
<b>4</b>	<b>Custom Act (Part I)</b> Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty Types of customs duties Classification and valuation of imported and export goods	<b>20</b>
<b>5</b>	<b>Custom Act (Part II)</b> Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores Provisions relating to coastal goods and vessels carrying coastal goods Warehousing and Drawback	<b>20</b>

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**UMMAFS6-303. FINANCIAL ACCOUNTING- VII**

Unit No.	Topics	No. of Lectures
1	<b>Final Account for Electricity Company</b>	08
	Final Accounts as per Double Account System · Final Accounts as per Electricity Rules · Receipt & Expenditure on Capital Account · General Balance Sheet · Contingency Reserve Disposal of Surplus (As per Electricity Rules): Norms regarding Disposal of Surplus Replacement of Assets Simple practical problems	
2	<b>Final Accounts for Co-Operative Society: (Co-Operative Housing Society and Consumer Co-Operative Society)</b> Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting provisions including appropriation to various funds Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing society & Consumer Co-Operative Society.	12
3	<b>Investment Accounting (w.r.t. Accounting Standard - 13)</b> For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	10

**UMNAFS6-316. FINANCIAL MANAGEMENT- V**

Unit No.	Topics	No. of Lectures
1.	<b>Bond Valuation</b>	15
	Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)	
2.	<b>Dividend Policies</b>	15
	Dividend Decisions- Need, Importance, Formulation, Legal and Procedural Aspects. Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model	

<b>3.</b>	<b>Cash Flow Statements</b>	<b>15</b>
<b>4.</b>	<p>Preparation of Cash Flow Statement with reference to Accounting Standard no 3(Indirect Method only)</p> <p><b>Corporate Restructuring and Takeovers</b></p> <p>Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)</p>	<b>15</b>

### UMEAFS6-311. SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

<b>Unit No.</b>	<b>Topics</b>	<b>No. of Lectures</b>
<b>1</b>	<p><b>Portfolio Management – An Introduction &amp; Process</b></p> <p>Investment - Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and factors conducive for investment in India. Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off. Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk under Single Index Model and Multi Index Model.</p>	<b>12</b>
<b>2</b>	<p><b>Portfolio Management – Valuation</b></p> <p>Portfolio Revision – Meaning, Need, Constraints and Strategies. Portfolio Evaluation – Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p>	<b>12</b>
<b>3</b>	<p><b>Fundamental Analysis</b></p> <p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building. Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt equity ratios, total debt ratio, proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity shares Efficiency or Activity Ratios)</p>	

<b>4</b>	<b>Technical Analysis</b>	<b>12</b>
	Dow Theory Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns and Elliot Wave Theory Mathematical Indicators – Calculation of Moving Averages (Simple and Exponential Moving Average), Oscillators and Relative Strength Index Market Indicators Fundamental Analysis V/s Technical Analysis	
<b>5</b>	<b>Efficient Market Theory &amp; CAPM</b>	<b>12</b>
	Random Walk Theory, The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM.	



## Scheme of Evaluation

### Modality of Assessment

The performance of the learners for those exams having Semester End Examinations and Internal Assessment shall be evaluated in two parts as per the following ratio:

**Semester End Examination: Internal Assessment [60:40]**

The learner's performance shall be assessed by conducting the Semester-end Examination with 60% marks and Continuous Internal Assessment (CIA) with 40% marks.

Students will have to score 40% of marks **INDIVIDUALLY** in Internal assessment as well as Semester-end Examination to pass the course.

**4 credit paper- 60: 40 marks**

**2 credit paper- 30: 20 marks**

**Internal Assessment:** It is defined as the assessment of the learners on the basis of internal valuation by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**Semester End Assessment:** It is defined as the assessment of the learners on the basis of Performance in the Semester-end Theory/ Practical examination.

#### **A) Internal Assessment: 40%**

Sr. No.	Particular	Marks
1	One class test	40 / 20 marks
2	Viva voce, Group Project, Assignments, Individual/ Group Presentations (Any one activity can be conducted by the subject expert)	



**B) External Assessment: 60%**

### ***Question Paper Pattern***

**(4 credit Theoretical Courses)**

**Maximum Marks: 60**

**Questions to be set: 05**

**Duration: 2 Hrs.**

**All Questions are Compulsory.**

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
<b>Q-1</b>	<b>Full Length Question OR Full Length Question</b>	<b>10 Marks  10 Marks</b>
<b>Q-2</b>	<b>Full Length Question OR</b>	<b>10 Marks</b>
<b>Q-2</b>	<b>Full Length Question</b>	<b>10 Marks</b>
<b>Q-3</b>	<b>Full Length Question OR</b>	<b>10 Marks</b>
<b>Q-3</b>	<b>Full Length Question</b>	<b>10 Marks</b>
<b>Q-4</b>	<b>Full Length Question OR</b>	<b>10 Marks</b>
<b>Q-4</b>	<b>Full Length Question</b>	<b>10 Marks</b>
<b>Q-5</b>	<b>Full Length Question OR</b>	<b>20 Marks</b>
<b>Q-5</b>	<b>Short Notes To be asked 06 To be answered 04</b>	<b>20 Marks</b>

***Note:***

***Theory questions of 10 marks may be divided into two sub questions of 5/5 Marks.***

***Theory question of 20 marks may be divided into two sub questions of 10/10 Marks***

## ***Question Paper Pattern***

**(4 credit Theoretical Courses)**

**Maximum Marks: 60**

**Questions to be set: 04**

**Duration: 2 Hrs.**

**All Questions are Compulsory.**

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
<b>Q-1</b>	<b>Full Length Question</b> <b>OR</b> <b>Full Length Question</b>	<b>15 Marks</b> <b>15 Marks</b>
<b>Q-2</b> <b>Q-2</b>	<b>Full Length Question</b> <b>OR</b> <b>Full Length Question</b>	<b>15 Marks</b> <b>15 Marks</b>
<b>Q-3</b> <b>Q-3</b>	<b>Full Length Question</b> <b>OR</b> <b>Full Length Question</b>	<b>15 Marks</b> <b>15 Marks</b>
<b>Q-4</b> <b>Q-4</b>	<b>Full Length Question</b> <b>OR</b> <b>Full Length Question</b>	<b>15 Marks</b> <b>15 Marks</b>

***Note:***

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

## ***Question Paper Pattern***

**(2 credit Theoretical Courses )**

**Maximum Marks: 30**

**Questions to be set: 03**

**Duration: 1 Hr and 15 mins.**

**All Questions are Compulsory.**

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
<b>Q-1</b>	<b>Full Length Question</b>	<b>10</b>
<b>Q-1</b>	<b>Full Length Question</b>	<b>Marks</b>
		<b>10</b>
		<b>Marks</b>
<b>Q-2</b>	<b>Full Length Question</b>	<b>10</b>
<b>Q-2</b>	<b>Full Length Question</b>	<b>Marks</b>
		<b>10</b>
		<b>Marks</b>
<b>Q-3</b>	<b>Full Length Question</b>	<b>10</b>
<b>Q-3</b>	<b>Full Length Question</b>	<b>Marks</b>
		<b>10</b>
		<b>Marks</b>

***Note: Theory questions of 10 marks may be divided into two sub questions of 5/5 Marks.***