

Deccan Education Society's

Kirti M. Doongursee College of Arts, Science and Commerce (AUTONOMOUS)



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for
Program: Bachelor of Management Studies
Majors: Finance

Choice Based Credit System (CBCS)
with effect from
Academic Year 2023-2024

PROGRAM OUTCOMES

PO	Description
	A student completing Bachelor's Degree in Management Studies Program will be able to
P01	Disciplinary Knowledge: Capability of executing comprehensive knowledge and understanding of business acumen.
P02	Communication Skills: Demonstrate proficiency for Business Communication for effective and professional business management.
P03	Critical Thinking & Problem solving: Ability to engage in reflective and independent thinking by understanding the concepts of various business domains. Capability to deduce a business problem and apply the classroom learning into practice to offer a solution for the same.
P04	Leadership Skills: Ability to develop group behavior and lead a team to achieve the individual, group and organizational goals.
P05	Ethical & Social Awareness/Reasoning: Ability to ascertain unethical behavior, falsification, and manipulation of information. Ability to manage self and various social systems. To build perspective about global environment including cultural, social and sustainability issues.
P06	Lifelong learning: Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.
P07	Global Perspective: Understand the application of management concepts in scenarios relating to the global business environment.

Deccan Education Society's
Kirti M. Doongursee College (Autonomous)
Proposed Curriculum as per NEP 2020
Year of Implementation- 2023-24

Name of the Department: Bachelor of Management Studies

Semester	Course Code	Course Title	Vertical	Credit
I	K23UCBMSFMJ111	Basics of Accounting	Major	4
	K23UCBMSFMJ112	Introduction to Cost Accounting	Major	2
	K23UCBMSOE131	Generating New Ideas	OE	2
	K23UCBMSVC141	Computer Skills for Business Administration - I	VSC	2
	K23UCBMSSC151	Professional Written Communication	SEC	2

Semester	Course Code	Course Title	Vertical	Credit
II	K23UCBMSFMJ211	Introduction to Indian Financial System and Economics	Major	4
	K23UCBMSFMJ212	Organizational Applications of Cost Accounting	Major	2
	K23UCBMSMR221	Principles of Management	Minor	2
	K23UCBMSOE231	Business Planning	OE	2
	K23UCBMSVC241	Computer Skills for Business Administration - II	VSC	2
	K23UCBMSSC251	Soft Skills - I	SEC	2

Course Code	Finance MAJOR SEM – I - Basics of Accounting	Credits	Lectures /Week
K23UCBMSFMJ111	Paper I	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Identify and define the various accounting terms and concepts of traditional accounting standards, principles and IFRS standards. • Describe the various aspects of financial accounting transactions and depreciation accounting. • Apply the theoretical segments of accounting and financial statements to practical scenarios by solving numerical. • Summarize and combine the transactions, journals, ledgers & trial balance into preparing the sole proprietor's manufacturing account, trading account, P/L & balance sheet. 			
Unit	Topics	No of Lectures	
I	Introduction to Accounting	15	
	<ul style="list-style-type: none"> • Meaning, Objectives and Scope of Accounting • Accounting Principles & Conventions • Accounting Standards • International Financial Reporting Standards (IFRS) • Accounting in Computerized Environment 		
II	Accounting Transactions and Trial Balance	15	
	<ul style="list-style-type: none"> • Accounting Transactions – Journal, Ledger & subsidiary books • Preparation of Trial Balance 		
III	Expenditure & Receipts and Depreciation Accounting	15	
	<ul style="list-style-type: none"> • Expenditure Classification • Receipts Classification • Profit or Loss • Depreciation Accounting 		
IV	Final Accounts	15	
	<ul style="list-style-type: none"> • Trading Account, Profit & Loss Account & Balance Sheet - Final Accounts of a Sole Proprietor. 		
Reference books:			
<ul style="list-style-type: none"> • <i>Tulsian, P.C. Financial Accounting. Tata McGraw Hill, New Delhi.</i> • <i>Fundamental of Accounting and Financial Analysis: By Anil Choudhary (Pearson Education)</i> • <i>Indian Accounting Standards and IFRS for non-financial executives: By T.P. Ghosh–</i> 			

Taxman

- *Financial Accounting for Business Managers: By Ashish K. Bhattacharya*
- *Jain. S.P., and Narang. K.L. Financial Accounting. Kalyani Publishers, New Delhi.*
- *ICAI Ready Reckoner*
- *S. N. Maheswari. Advanced Accountancy. Himalaya Publishing Company*

Course Code	Finance MAJOR SEM – I – Introduction to Cost Accounting	Credits	Lectures /Week
K23UCBMSFMJ112	Paper II	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Identify and define the various cost accounting terms and concepts related to cost accounting standards. • Describe the various methods implicated and used in the elements of cost. • Apply the different concepts and methods of cost accounting to different practical business scenarios by solving numerical. 			
Unit			
Unit	Topics	No of Lectures	
I	Fundamentals of Cost Accounting	15	
	<ul style="list-style-type: none"> • Fundamentals of Costing • Cost Center & Cost Unit • Classification of Cost • Cost Accounting Standards • Difference between Cost Accounting and Financial Accounting. • Methods of Costing (Only Theory) 		
II	Elements of Cost	15	
	<ul style="list-style-type: none"> • Material Costing • Labour Costing • Overheads (Only Numerical)		
References Books:			
<ul style="list-style-type: none"> • <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi.</i> • <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta.</i> • <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai.</i> • <i>Cost Accounting-Principles and Practice; Arora M.N: Vikas, New Delhi.</i> • <i>Cost Accounting; Jain S.P. and Narang K.L: Kalyani New Delhi.</i> • <i>Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, Horngren, Charles, Foster and Datar: New Delhi.</i> • <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi.</i> 			

Course Code	OPEN ELECTIVE SEM - I - Generating New Ideas	Credits	Lectures /Week
K23UCBMSOE131	Paper II	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Identify and learn about the opportunities to discover and evaluate viable business ideas for new venture creation. • Describe the various concepts & aspects related to the generation & evaluation of business ideas & design thinking. • Apply and implement the methods & techniques in generating a viable entrepreneurial idea suitable for the market. 			
Unit			
Unit	Topics	No of Lectures	
I	Idea Generation & Design Thinking	15	
	<ul style="list-style-type: none"> • Idea Generation • Opportunity Recognition. 		
II	Idea Evaluation & Feasibility Analysis	15	
	<ul style="list-style-type: none"> • Idea Screening • Environmental Scanning • Market survey. • Entrepreneurship Development Cycle. 		
Reference Books:			
<ul style="list-style-type: none"> • <i>The Business Idea: The Early Stages of Entrepreneurship</i> - Soren Hougaard, 2005, Springer Publication. • <i>The Business Idea Factory: A World-Class System for Creating Successful Business Ideas</i> - Andrii Sedniev, 2013, Createspace Independent Pub. • <i>Testing Business Ideas: A Field Guide for Rapid Experimentation</i> - David J. Bland, Alexander Osterwalder, 2019, Wiley. • <i>Innovation and Entrepreneurship</i> - Arvind Kumar Bhatt, 2016, Laxmi Publications Pvt. Ltd. • <i>Entrepreneurship Simplified: From Idea to IPO</i> - Ashok Soota & S.R. Gopalan, 2021, Penguin Random House. 			

Course Code	VOCATIONAL SKILL COURSE SEM – I - Computer Skills for Business Administration	Credits	Lectures /Week
K23UCBMSVC141	Paper I	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Perform basic tasks in document and presentation applications • Use templates, text and graphic effects in document and presentation applications • Edit and organize a presentation • Generate reports and presentation 			
Unit	Topics	No of Lectures	
I	Documents	15	
	<ul style="list-style-type: none"> • Creating and Managing Documents • Formatting Paragraphs and Texts • Manage Options and Settings for Documents 		
II	Presentations and Networks	15	
	<ul style="list-style-type: none"> • Introduction to Power Point • Power Point Functions • Presentation Functions • Google Slides • Canva Presentation 		
Reference Books:			
<ul style="list-style-type: none"> • <i>New Perspectives Microsoft Office 365 & Office 2019 Introductory, by Patrick Carey, Katherine T. Pinard, Ann Shaffer and Mark Shellman, Cengage</i> • <i>MOS 2010 Study Guide, John Pierce & Geoff Evelyn</i> • <i>Microsoft Office 365- A Complete Guide to Master Word, Excel and PowerPoint 365, Matt Vic,</i> • <i>Information Technology for Management, 6TH ED (With CD), by Efraim Turban, Dorothy Leidner, Ephraim Mclean, James Wetherbe (Ch1, Ch2)</i> • <i>Computer Applications In Business, by Dr. Sandeep Srivastava, Dr. Mirza Shab Shah, Er.Meera Goyal, SBPD Publications.</i> • <i>Information Security and IT Risk by Manish Agrawal, Alex Campoe, Eric Pierce, Wiley</i> 			

Course Code	SKILL ENHANCEMENT COURSE SEM – I – Professional Written Communication	Credits	Lectures /Week
K23UCBMSSC151	Paper I	2	2

Course Outcomes:

After successful completion of this course, students would be able to

- Understand, state and infer the various phrases, terminologies and jargons used in computer based and written communications at organizational level.
- Discover, illustrate, and employ the organizational correspondences for effective formal communication at various hierarchical levels.
- Indicate, restate and demonstrate competence while working on web browsers, carrying out online research, evaluating online sources for credibility, and utilizing online communication tools (e.g., email, social media) responsibly and securely
- Choose, compare and interpret different communication forms, correspondence structure as well as inspect its effectiveness in challenging circumstances for business professionals.

Unit	Topics	No of Lectures
I	Introduction to Basics of Professional Written Communications	15
	<ul style="list-style-type: none"> • Basic Fundamentals of Written Communication • Basics of Electronic Mail • Professional Meeting 	
II	Professional Correspondence	15
	<ul style="list-style-type: none"> • Layouts of Letters • Types of Professional Correspondence 	

Reference Books:

- *HBR Guide to Better Business Writing* by Bryan A. Garner, HBR Press.
- *Writing That Works: How to Communicate Effectively in Business*, Kenneth Roman and Joel Raphaelson, Collins Reference
- *The Truth About the New Rules of Business Writing* by Natalie Canavor and Claire Meirowitz,
- *Business Correspondence and Report Writing* by RC Sharma, Krishna Mohan and Virendra Singh Nirban, McGraw Hill.
- *Storytelling with Data: A Data Visualization Guide for Business Professionals* by Cole Nussbaumer Knaflic, Wiley.
- *Business English Writing: Advanced Masterclass* by Marc Roche, Macson Bell Business English Books.
- *Business Writing for Dummies* by Natalie Canavor, John Wiley & Sons

Course Code	Finance MAJOR SEM – II – Introduction to Indian Financial System and Economics	Credits	Lectures /Week
K23UCBMSFMJ211	Paper I	4	4
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Underline, state and recall the various terminologies as well as fundamental phenomenon of the economy and financial systems in India. • Identify, indicate and paraphrase the legal structure, framework and guidelines of the financial institutions and regulatory bodies governing the financial markets and operations in India. • Categorize, Examine, and illustrate the inter-relationships between various components and elements together with participants of financial markets and institutions to study their relevance in the developmental scope of the Indian Financial systems and enhancement of the Indian Economy. • Categorize, examine, and infer important principles of finance which can be applied for the effective operation of the financial markets and systems. 			
Unit	Topics	No of Lectures	
I	Overview of Indian Economy & Financial System	15	
	<ul style="list-style-type: none"> • Concepts of Indian Economics • Sectoral Classification of Indian Economy • Evolution of Financial System in India • Modern Indian Financial Systems – A Framework: Overview financial systems in India. 		
II	Financial Regulators & Institutions in India (With Detailed Discussion on Their Role and Functions)	15	
	Concept, Establishment, Need, Features, Roles/Functions, and other salient facets of: - <ul style="list-style-type: none"> • Financial Regulators • Financial Institutions • Financial Intermediaries 		
III	Financial Markets	15	
	<ul style="list-style-type: none"> • Money Market. • Capital Market. • Debt Markets. • Commodity Markets. • Stock Markets in India - NSE, BSE, OTCEI, MCX, NCDEX, NMCE, ICEX 		

IV	Financial Services	15
	<ul style="list-style-type: none"> • Fundamentals: Meaning, Features, Functions, Objectives, Importance, participants. • Scope of Financial Services: Traditional Classification – Fund Based & Non-Fund Based, Modern Approach. • Financial Innovation and Engineering: Financial Innovation & Financial Engineering. • Recent Developments in the Indian Financial System. • Digital upgradations in the financial systems. • Government initiatives for developing Indian Economy. 	
<p>Reference books:</p> <ul style="list-style-type: none"> • <i>N. Gregory Mankiw - Principles of Economics (8th Edition) - CENGAGE Learning Custom Publishing.</i> • <i>V. K. Puri & S. K. Mishra – Indian Economy – Himalaya Publishing House</i> • <i>M. Y. Khan - Indian financial System, Tata McGraw Hill</i> • <i>L.M. Bhole - Financial institutions & markets, Tata McGraw Hill.</i> • <i>P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.</i> • <i>Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani Publishers.</i> • <i>Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House</i> 		

Course Code	Finance MAJOR SEM – II – Organizational Applications of Cost Accounting	Credits	Lectures /Week
K23UCBMSFMJ212	Paper II	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Identify and define the various cost accounting terms and concepts used in business. • Describe the various methods and techniques used in cost accounting by organizations. • Apply the theoretical knowledge of cost sheets, marginal costing and variance analyses to practical organizational scenarios by solving numerical. 			
Unit			
Unit	Topics	No of Lectures	
I	Cost Sheet	15	
	<ul style="list-style-type: none"> • Fundamentals of Cost Sheet • Problems on cost sheets. (Numerical) 		
II	Marginal Costing & Variance Analysis	15	
	<ul style="list-style-type: none"> • Concepts and Fundamentals of Marginal Costing • Problems using marginal costing formulae. (Numerical) • Concepts and fundamentals of Standard Costing. • Standard Costing & Variance Analysis (Numerical) 		
References Books:			
<ul style="list-style-type: none"> • <i>Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi.</i> • <i>Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta.</i> • <i>Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai.</i> • <i>Cost Accounting; Jain S.P. and Narang K.L.: Kalyani New Delhi.</i> • <i>Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, Horngren, Charles, Foster and Datar: New Delhi.</i> • <i>Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi.</i> 			

Course Code	MINOR SEM – II - Principles of Management	Credits	Lectures /Week
K23UCBMSMR221	Paper I	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Relate and list organizational work culture and the multifaceted aspects of management. • Identify and compare managerial principles alongside their applications in the various areas of business operations in relation to management levels and their responsibilities. • Demonstrate and practice use of managerial principles in different departments and sectors of an organization and their operations. • Debate and examine the application of managerial principles in real life business problems. 			
Unit	Topics	No of Lectures	
I	Fundamentals of Management	15	
	<ul style="list-style-type: none"> • Nature of Management: • Management Functions in Organization • Recent Trends in Management 		
II	Management Applications	15	
	<ul style="list-style-type: none"> • Management Applications to Marketing • Management Applications to Human Resources • Management Applications to Finance • Management Applications to Operations 		
Reference Books:			
<ul style="list-style-type: none"> • Kotlar, Philip, <i>Marketing Management</i>, Prentice Hall, New Delhi. • Stanton, Etzel, Walker, <i>Fundamentals of Marketing</i>, Tata-McGraw Hill, New Delhi. • Saxena, Rajan, <i>Marketing Management</i>, Tata-McGraw Hill, New Delhi. • McCarthy, E.J., <i>Basic Marketing: A managerial approach</i>, Irwin, New York. • Pillai R S, Bagavathi, <i>Modern Marketing</i> • <i>Principles of Management</i>, Ramasamy, Himalya Publication, Mumbai • <i>Principles of Management</i>, Tripathi Reddy, Tata Mc Grew Hill • <i>Management Text & Cases</i>, VSP Rao, Excel Books, Delhi • <i>Management Concepts and OB</i>, P S Rao & N V Shah, Ajab Pustakalaya • <i>Essentials of Management</i>, Koontz II & W, Mc. Grew Hill, New York • <i>Principles of Management-Text and Cases – Dr. M. Sakthivel Murugan</i>, New Age Publications 			

Course Code	OPEN ELECTIVE SEM – II - Business Planning	Credits	Lectures /Week
K23UCBMSOE231	Paper I	2	2

Course Outcomes:

After successful completion of this course, students would be able to

- Identify and define the various concepts & terms related to business planning, execution and implementation.
- Describe the guidelines and components for preparing a business plan.
- Analyze the risks, requisites & options available to entrepreneurs for creating a commercialized business plan.
- Develop and create a Business Plan relating to the planned entrepreneurial venture.

Unit	Topics	No of Lectures
I	Planning Process	15
	<ul style="list-style-type: none"> • Business Plan • Business Planning Process • Entrepreneurial Development Program (EDP) 	
II	Execution & Implementation	15
	<ul style="list-style-type: none"> • Guidelines & components for writing Business Plan • Evaluating, Using & Implementing business plans. • Launching formalities & legal aspects. 	

Reference Books:

- *The Complete Book of Business Plans: Simple Steps to Writing Powerful Business Plans*
- *Brian J Hazelgren & Joseph A Covello Sourcebooks; 2nd edition (1 November 2006)*
- *The Business Plan Write-up Simplified: A practitioner's guide to writing the Business Plan– Sarada Ramani, 2017, Notion Press.*
- *Fundamentals of Entrepreneurship and Project Planning - Sultan Ahmad Madhurima Lall, 2021, Sultan Chand and Sons.*
- *Entrepreneurship & Small Business Management - CL Bansal, Haranand Publication.*
- *Successful Business Plan: Secrets & Strategies – Rhonda Abrams, 2019, Planning Shop, 7th Edition.*

Course Code	VOCATIONAL SKILL COURSE SEM – II - Computer Skills for Business Administration II	Credits	Lectures /Week
K23UCBMSVC241	Paper I	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Develop familiarity with Excel's interface, including the ribbon, tabs, and menus. Learn to navigate worksheets, workbooks, and cells effectively. • Learn to create simple formulas for calculations • Understand how to manage multiple worksheets within a workbook. • Develop the ability to analyze data and derive actionable insights to support decision-making processes 			
Unit			
Unit		Topics	
I		Spreadsheets	
		<ul style="list-style-type: none"> • Manage Workbook Options and Settings • Format Worksheets and Workbooks • Data Formats and Layouts, Validation • Create and Manage Tables • Perform Operations with Formulas and Functions 	
II		Basic Data Analysis and Business Intelligence	
		<ul style="list-style-type: none"> • Create Charts and Objects • Apply Custom Data Formats and Layouts • Create Advanced Formulas • Perform basic Data Analysis and Business Intelligence • Google Sheets 	
Reference Books:			
<ul style="list-style-type: none"> • <i>New Perspectives Microsoft Office 365 & Office 2019 Introductory, by Patrick Carey, Katherine</i> • <i>Microsoft Office 365- A Complete Guide to Master Word, Excel and PowerPoint 365, Matt Vic, Information Technology for Management, 6TH ED (With CD), by Efraim Turban, Dorothy Leidner, Ephraim Mclean, James Wetherbe (Ch1, Ch2)</i> • <i>Computer Applications In Business, by Dr. Sandeep Srivastava, Dr. Mirza Shab Shah, Er. Meera Goyal, SBPD Publications.</i> • <i>Artificial Intelligence and Machine Learning in Business Management - Concepts, Challenges, and Case Studies, by Sandeep Kumar Panda, Vaibhav Mishra, R. Balamurali.</i> 			

Course Code	SKILL ENHANCEMENT COURSE SEM - II - Soft Skills-I	Credits	Lectures /Week
K23UCBMSSC251	Paper I	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
<ul style="list-style-type: none"> • Identify the terms and concepts of basic and advance soft skills at personal and professional level. • Describe the aspects of communication skills, personal grooming and etiquettes, emotional and adversity quotient etc. • Differentiate and identify the several soft skills and its meticulous application for leaving an impact • Acquire the art of corporate communication and etiquette. 			
Unit			
Unit	Topics	No of Lectures	
I	Basic Soft Skills	15	
	<ul style="list-style-type: none"> • Basics Communication Skills • Personal Grooming and Etiquettes 		
II	Social Skills	15	
	<ul style="list-style-type: none"> • Building Interpersonal Communication • Building Emotional and Adversity Quotient 		
Reference Books:			
<ul style="list-style-type: none"> • <i>Dale Carnegie, How to win friends and influence people.</i> • <i>Stephen R. Covey, The 7 Habits of Highly Effective People</i> • <i>Robert B. Cialdini, Influence: The Psychology of Persuasion</i> • <i>Kerry Patterson, Crucial Conversations</i> • <i>Marshall B. Rosenberg, Non-violent Communication.</i> 			

Evaluation Scheme for First Year (UG) under NEP (4 credits)

I. Internal Evaluation for Theory Courses - 40 Marks

- 1) **Continuous Internal Assessment(CIA) Assignment** - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 20 marks
- 2) **Continuous Internal Assessment(CIA) ONLINE Unit Test** – 20 marks

II. External Examination for Theory Courses - 60 Marks

Duration: 2 Hours

Theory question paper pattern:

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15
Q.3	Unit III	15
Q.4	Unit IV	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Examinations.

Evaluation Scheme for First Year (UG) under NEP (2 credits)

I. Internal Evaluation for Theory Courses – 20 Marks

- 1) **Continuous Internal Assessment(CIA) Assignment** - Tutorial/ Case Study/ Project / Presentations/ Group Discussion / Ind. Visit. – 10 marks
- 2) **Continuous Internal Assessment(CIA) ONLINE Unit Test** – 10 marks

II. External Examination for Theory Courses – 30 Marks

Duration: 1 Hours

Theory question paper pattern: All questions are compulsory.

Question	Based on	Marks
Q.1	Unit I	15
Q.2	Unit II	15

- All questions shall be compulsory with internal choice within the questions.
- Each Question may be sub-divided into sub questions as a, b, c, d, etc. & the allocation of Marks depends on the weightage of the topic.

NOTE: To pass the examination, attendance is compulsory in both Internal & External Examinations.