

Deccan Education Society's

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



Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for

Program: B.Com(Accounting and Finance)

Course: S.Y.BAF

Subject:

Choice Based Credit System (CBCS)

with effect from

Academic Year 2024-2025

PO	Description
A student completing Bachelor's Degree in Commerce –BAF Program will be able to	
PO1	Disciplinary Knowledge: Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.
PO2	Communication Skills: Ability to communicate long standing unsolved problems in commerce and accounts ; Learn to articulate, analyse, synthesize, and evaluate ideas and situations in a well- informed manner.
PO3	Critical Thinking: Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
PO4	Problem solving: Capability to deduce a business problem and apply the classroom learning into practice to offer a solution for the same. Capabilities to analyze and synthesize data and derive inferences for valid conclusion.
PO5	Research Related Skills: Ability to search for, locate, extract, organize, evaluate, and use or present information that is relevant to a particular topic
PO6	Self-directed Learning: Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
PO7	Professional Ethics/Reasoning: Understand the impact of the professional ethics and responsibilities and norms of the business practices and apply ethical principles in business and life
PO8	Lifelong learning: Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and re skilling in all areas of Commerce

**Deccan Education Society's
Kirti M. Doongursee College (Autonomous)**

Proposed Curriculum as per NEP 2020 implemented

for the Academic year 2024- 25

Name of the Department: B.Com (Accounting and Finance)

Semester	Course Code	Course Title	Vertical	Credit
III	24BAFMJ311	Financial Accounting and Management III - Advance Accounting and Management I	Major	4
	24BAFMJ312	Financial Accounting and Management IV - Accounting Analysis II	Major	4
	24BAFMR321	Integrated Finance – II (Corporate Law)	Minor	4
	24BAFMR331	Research methodology – I	OE	2
	24BAFMR341	Portfolio Management	VSC	2
IV	24BAFMJ411	Financial Accounting and Management V (Advance Accounting and Management II)	Major	4
	24BAFMJ412	Financial Accounting and Management IV (Accounting Analysis III)	Major	4
	24BAFMR421	Integrated Finance - III (Cost Accounting)	Minor	4
	24BAFMR431	Research methodology – II	OE	2
	24BAFMR451	Professional Communication And Ethics	SEC	2

Semester III**S.Y.BAF**

Course Code	MAJOR SUBJECT Financial Accounting and Management III	Credits	Lectures/Week
24BAFMJ311	Advance Accounting and Management I	4	4

Course Outcomes:

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

- (Remember) Various formats of Partnership Final Accounts and foreign currency transaction.
- (Understanding) Accounting standards, various types of financing .
- (Apply) To be able to and demonstrate the knowledge of types of Financing for the purpose of raising finance or capital .
- (Analyze) Cost of capital of a company for decision making

Unit	Topics	No of Lectures
I	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	15
II	Accounting of Transactions of Foreign Currency	15
III	Types of Financing	15
IV	Cost of capital	15
	Total	60

Additional References:

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

Detailed Syllabus

Unit I : Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year

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

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

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 Excluding Questions where admission / retirement / death takes place in the same year

Unit II: Accounting of Transactions of Foreign Currency

In relation to purchase and sale of goods, services and assets and loan and credit transactions.

Computation and treatment of exchange rate differences

Unit III: Types of Financing

- Introduction
- Needs of Finance and Sources: Long Term, Medium Term, Short Term
- Long Term Sources of Finance
- Short Term Sources of Finance

Unit IV: Cost of capital

- Introduction
- Definition and Importance of Cost of Capital
Measurement of Cost of Capital
- WACC

(Including Practical Problems)

Course Code	SEM – III - Accounting Analysis II	Credits	Lectures/Week
24BAFMJ312	Paper IV	4	4
Course Outcomes: After successful completion of this course, students would be able to • (Remember) Various formats of accounting Cash flow Statement and Consignment Accounts • (Understanding) Accounting for incomplete records. • (Apply) To be able to apply and demonstrate formulas of calculating various Ratios .			

• (Analyze) various ratios and understand the financial status of a company for decision making		
Unit	Topics	No of Lectures
I	Accounting from Incomplete Records	15
II	Consignment Accounts	15
III	Ratio Analysis	15
IV	Cash flow Statement	15
	Total	60
Textbooks: • Additional References: • Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi • Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Compendium of Statement and Standard of Accounting, ICAI		

Detailed Syllabus:

Unit 1: Accounting from Incomplete Records

Introduction

Problems on Preparation of Final Accounts of Proprietary Trading Concern
(Conversion Method)

Unit 2: Consignment Accounts

Accounting for Consignment Transactions Valuation of Stock

Invoicing of Goods at Higher Price

(Excluding Overriding Commission, Normal/Abnormal Losses)

Unit 3: Ratio Analysis

Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.

Balance Sheet Ratios:

i) Current Ratio

ii) Liquid Ratio

iii) Stock Working Capital Ratio

iv) Proprietary Ratio

v) Debt Equity Ratio

vi) Capital Gearing Ratio Revenue

Statement Ratios:

i) Gross Profit Ratio

- ii) Expenses Ratio
- iii) Operating Ratio
- iv) Net Profit Ratio
- v) Net Operating Profit Ratio
- vi) Stock Turnover Ratio Combined Ratio
- i) Return on Capital employed (Including Long Term Borrowings)
- ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)
- iii) Return on Equity Capital
- iv) Dividend Payout Ratio
- v) Debt Service Ratio
- vi) Debtors Turnover
- Creditors Turnover

Unit 4: Cash flow Statement

Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)

Course Code	SEM – III – Integrated Finance II-Minor	Credits	Lectures/Week
24BAFMR321	Paper II Corporate Law	4	4
Course Outcomes: After successful completion of this course, students would be able to • (Remember) Various concepts and contents of contract , LLP and partnership . • (Understanding) documentation and understanding various compliances. • (Apply) various provisions for smooth function of a business. • (Analyze) applicability of various provisions under Acts for decision making.			

Unit	Topics	No of Lectures
I	Contract Act	15
II	Partnership and LLP Act	15
III	Negotiable instruments Act	15
IV	Sale of Goods Act	15
	TOTAL	60

Textbooks:

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Additional References:

- Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- The Negotiable Instrument Act by J.S. Khergamwala, N.M. Tripathi Pvt. L.td., Mumbai
- The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
- Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
- An introductory guide to Central Labour Legislation – W A Dawson
- The Negotiable Instruments Act – Khergamwala J S – N M Tripathy
- Companies Act 2013 by Ravi Puliani, Bharat Publication
- An introductory guide to Central Labour Legislation – W A Dawson
- Industrial Law – P L Malik
- Limited Liability Partnership Act 2008
- Labour participation in Management – Mhetras V Manaklals
- 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

Unit – I Law of Contract 1872

- (a) Nature of Contract
- (b) Classification of Contracts
- (c) Offer and Acceptance
- (d) Capacity of Parties to Contract
- (e) Free Consents
- (f) Consideration
- (g) Legality of Object
- (h) Agreement Declared Void
- (i) Performance of Contract
- (j) Discharge of Contract
- (k) Remedies for Breach of Contract

- (l) Indemnity
- (m) Guarantee
- (n) Bailment and Pledge

Agency

Unit – II 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
- Dissolution of Partnership

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
 - d) Contributions
 - e) Conversion Into Limited Liability Partnership
- Winding Up and Dissolution

Unit –III Negotiable Instrument Act 1881

- (a) Definition of Negotiable Instruments
 - (b) Features of Negotiable Instruments
 - (c) Promissory Note
 - (d) Bill of Exchange and Cheque
 - (e) Holder and Holder in due Course
 - (f) Crossing of a Cheque
 - (g) Types of Crossing
- Dishonour and Discharge of Negotiable Instruments

Unit- IV Sale of Goods Act 1930

- (a) Formation of Contract of Sale
- (b) Goods and their Classifications
- (c) Price, Conditions and Warranties
- (d) Transfer of Properties in Goods
- (e) Performance of Contract of Sales
- (f) Unpaid Seller and his Rights
- (g) Sale by Auction
- (h) Hire Purchase Agreement

Course Code	OPEN ELECTIVES - Research Methodology- I	Credits	Lectures/Week
24BAFMJ341	Paper IV	2	2
Course Outcomes: After successful completion of this course, students would be able to • (Remember) Types of research, definition. • (Understanding) Format of research design , its steps and Various types for financial decision making • (Apply) To be able to apply various concepts of research in decision making/ to be able to handle a small survey. • (Analyze) To be able to analyse existing secondary data and Research Design			
Unit	Topics	No of Lectures	
I	Introduction to Research	15	
II	Research Design	15	
	Total	30	
Additional References: • <i>Research Methods in Accounting, Malcolm Smith</i> • <i>Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan</i>			

Unit – I Introduction to Research

Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem : Meaning and Selection Review of Literature

Unit – II Research Design

Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs Data Collection: Introduction and meaning, types of data
 Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection.

Course Code	VSC – VOCATIONAL SKILL COURSES	Credits	Lectures/Week
24BAFMJ351	Paper III Portfolio Management	2	2
Course Outcomes:			
After successful completion of this course, students would be able to			
• (Remember) The types , features, principles of financial instruments • (Understanding)Various financial services and intermediaries • (Apply)To be able to apply understanding of money market instruments and various services for investment purpose. • (Analyze)To be able analyse financial instruments and financial services and its effects on financial market			
Unit	Topics	No of Lectures	
I	Financial Instruments	15	
II	Financial Services	15	
	Total	30	
Textbooks:			
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Additional References:			
• Blake, David 1992, Financial Market Analysis , McGraw Hill London • Francis J.C Investments, Analysis and Management McGraw Hill New York. • Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management.			

Unit-I Financial Instruments

Meaning and types of Financial Instruments

Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others

Unit- II 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

SEMESTER - IV

Course Code	SEM – IV - Major	Credits	Lectures/Week
24BAFMJ411	Paper V Advance Accounting and Management II	4	4

Course Outcomes:

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

- (Remember) Various formats of Working Capital management and Foreign Branch accounts.
- (Understanding) Working Capital management and preparation of Foreign Branch accounts using conversion of currency
- (Apply) To be able to and demonstrate and ascertainment Profit Prior to Incorporation
- (Analyze) Working Capital management ,profit or loss from Foreign Branch accounts.

Unit	Topics	No of Lectures
I	Working Capital management-I	15
II	Working Capital management-II	15
III	Ascertainment and Treatment of Profit Prior to Incorporation	15
IV	Foreign Branch	15
	Total	60

Textbooks:

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Additional References:

- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

Detailed Syllabus:

Unit 1: Working Capital management-I

A. Concept, Nature of Working Capital , Planning of Working Capital

B. Estimation / Projection of Working Capital Requirement in case of Trading and

Manufacturing Organization
C.Operating Cycle Practical Problems

Unit 2: Working Capital management-II

Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring.

Practical Problems based on Factoring and calculations of yield of CP's and CD's

Unit 3: Ascertainment and Treatment of Profit Prior to Incorporation

Principles for ascertainment

Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes

Unit 4: Foreign Branch

Conversion as per AS 11 and incorporation in HO accounts

Course Code	SEM – IV Major	Credits	Lectures/Week
24BAFMJ412	Paper VI Accounting Analysis III	4	4
Course Outcomes: After successful completion of this course, students would be able to • (Remember) Various formats of Fund flow statements and Branch Accounts. • (Understanding) Fire Insurance Claims and Fund flow statements. • (Apply) To be able to apply knowledge of Fund flow statements and Capital Structure for decision making. • (Analyze) Capital Structure of a company for decision making			
Unit	Topics	No of Lectures	
I	Branch Accounts	15	
II	Fire Insurance Claims	15	
III	Leverage	15	
IV	Capital Structure	15	
	Total	60	
Textbooks: •			
Additional References: • Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi • Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi			

- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Compendium of Statement and Standard of Accounting, ICAI

Detailed Syllabus:

Unit 1: Branch Accounts

Meaning / Classification of Branches

Accounting for Dependent Branch Not Maintaining Full Books Debtors

Method

Stock and Debtors Method

Unit 2: Fire Insurance Claims

Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy

Exclude: Loss of Profit and Consequential Loss

Unit 3: Leverage

Introduction

EBIT & EPS Analysis

Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage

Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)

Unit 4: Capital Structure

Capital Structure Theories – Background, Assumptions, Definitions and Taxation and Capital Structure

Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory.

Course Code	SEM – IV – Minor Integrated Finance III	Credit s	Lectures/Week
24BAFMR431	Paper III Cost Accounting	4	4

Course Outcomes:

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

- (Remember) Various formats of cost sheet and contract costing .
- (Understanding) contract and process costing in various units of business.
- (Apply) To be able to apply budgetary control for decision making .
- (Analyze) cost sheet and classification of cost for estimation of profit.

Unit	Topics	No of Lectures
I	Classification of Costs , Cost Sheets and Reconciliation	15
II	Budgetary Control	15
III	Contract Costing	15
IV	Process Costing	15
	TOTAL	60

Textbooks:

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Additional References:

- *Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi*
- *Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi*
- *Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta*
- *Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
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Unit – I Classification of Costs and Cost Sheet

Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre

Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of Cost Sheets and Reconciliation - cost sheet & Estimated Cost sheet.

Practical problems based on reconciliation of cost and Financial accounts

Unit –II Budgetary Control

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*

Unit – III Contract Costing

Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems

Unit – IV Process Costing

Process loss, Abnormal gains and losses, Joint products and by products. Excluding Equivalent units, Inter-process profit

Practical problems Process Costing and joint and by products

Course Code	OPEN ELECTIVES - Research methodology- II	Credits	Lectures/Week
24BAFOE431	Paper IV	2	2
Course Outcomes: After successful completion of this course, students would be able to • (Remember) Methods of data collection , Types of report format • (Understanding) Statistical Analysis: Tools and Techniques, Correlation & Regression Analysis. • (Apply)To be able to apply data collection methods for collecting data and methods of various report writing. • (Analyze)To be able to analyse Significance, Data Presentation and Types of research			
Unit	Topics	No of Lectures	
I	Data Collection and Processing	15	
II	Interpretation and Report Writing	15	
	Total	30	
Textbooks: •			
Additional References: • <i>Research Methods in Accounting, Malcolm Smith</i> • <i>Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan</i>			

Unit –I Data Collection and Processing

Factors affecting the choice of method of data collection. Sampling:

Significance, Methods, Factors determining sample size

Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation

Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.

Use of computer and internet in data collection and processing

Unit –II Interpretation and Report Writing

Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types.

Course Code	SEC – Professional communication and Ethics	Credits	Lectures/Week
24BAFSE451	Paper	2	2

Course Outcomes:

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

- (Remember) formats of Letter of Appointment, Promotion and Termination, Letter of Recommendation – formal communication
- (Understanding) Significance of Ethics in Corporate Principles of interview.
- (Apply) To be able to apply Principles of Effective Letter Writing, Principles of effective Email Writing and Business Ethics in practice and Personal Integrity at workplace.
- (Analyze) To be able to analyze resume format and interview techniques and Business Ethics

Unit	Topics	No of Lectures
I	Resume writing and interview	15
II	Business Ethics	15
	Total	30

Additional References:

- Alien, R.K.(1970) Organisational Management through Communication.
- Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.
- Aswalthapa, K (1991)Organisational Behaviour, Himalayan Publication, Mumbai.
- Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
- Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.

Unit – I – resume writing and interview

Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,

Personnel Correspondence:

Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation

[Letter of Appointment, Promotion and Termination, Letter of Recommendation

(to be taught but not to be tested in the examination)]

Unit – II Business Ethics:

Significance of Ethics , Insider Trading,

Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility

Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy.

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

(Theory) Examination.

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

(Theory) Examination.