College of Commerce and Economics (Autonomous)

SIES

RISE WITH EDUCATION

Bachelor of Commerce

(Accounting & Finance)

Three Year Programme –

Six Semesters

Course Structure

Under Choice Based Credit, Grading and Semester System

To be implemented Progressively from the Academic Year 2024 – 2025

(As Per NEP 2020)

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

First Year B. Com (Accounting & Finance) (Semester I)

(To be implemented Progressively from the Academic Year 2024 – 2025)

(As Per NEP 2020)

Sr No	Course Code	Semester I	Credits
Major			
1.1	BAF-MAJS1-101	Financial Accounting I	04
1.2	BAF-MAJS1-102	Fundamentals of Costing Accounting I	02
Open Elective			
1.3	BAF-OES1-103	Micro economics / Macro Economics (Any One)	02
1.4	BAF-OES1-104	Consumer Protection Law / Human Rights Law and Practice Including Right To Information Act (Any One)	02
Vocational Skill Course			
1.5	BAF-VSCS1-105	Business Mathematics	02
Skill Enhancement Course			
1.6	BAF-SECS1-106	Accounting for Managerial Decision I	02
Indian Knowledge System			
1.7	BAF-IKSS1-107	Indian Knowledge System	02
Ability Enhancement Course			
1.8	BAF-AECS1-108	Business Communication I	02
Value Enhancement Course			
1.9	BAF-VECS1-109	Environmental Audit	02
Co-Curricular			
1.10	BAF-CCS1-110	Health & Wellness I	02
		Total Credits	**22**

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

First Year B. Com (Accounting & Finance) (Semester II)

(To be implemented Progressively from the Academic Year 2024 – 2025)

(As Per NEP 2020)

Sr No	Course Code	Semester II	Credits
Major			
2.1	BAF-MAJS2-201	Financial Accounting II	04
2.2	BAF-MAJS2-202	Fundamentals of Costing Accounting II	02
Minor			
2.3	BAF-MINS2-203	Fundamentals of Financial Management	02
Open Elective			
2.4	BAF-OES2-204	Indian Economy / International Economy (Any One)	02
2.5	BAF-OES2-205	Law of Contract/ Law of Partnership including LLP (Any One)	02
Vocational Skill Course			
2.6	BAF-VSCS2-206	Business Statistics	02
Skill Enhancement Course			
2.7	BAF-SECS2-207	Accounting for Managerial Decision II	02
Ability Enhancement Course			
2.8	BAF-AECS2-208	Business Communication II	02
Value Enhancement Course			
2.9	BAF-VECS2-209	Value Education	02
Co-Curricular			
2.10	BAF-CCS2-210	Health & Wellness II	02
		Total Credits	**22**

Syllabus and Question Paper Pattern of Course

Bachelor of Commerce

(Accounting & Finance)

Programme

First Year - Semester I

Under Choice Based Credit, Grading and Semester System

To be implemented progressively from the Academic Year 2024 – 2025

(As Per NEP 2020)

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

First Year B. Com (Accounting & Finance) (Semester I)

(To be implemented Progressively from the Academic Year 2024 – 2025)

(As Per NEP 2020)

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Major				
1.1	Financial Accounting I	04	100	40	60
1.2	Fundamentals of Costing Accounting I	02	50	20	30
	Open Elective				
1.3	Micro Economics / Macro Economics (Any One)	02	50	20	30
1.4	Consumer Protection Law / Human Rights Law and Practice Including Right To Information Act (Any One)	02	50	20	30
	Vocational Skill Course				
1.5	Business Mathematics	02	50	20	30
	Skill Enhancement Course				
1.6	Accounting for Managerial Decision I	02	50	20	30
	Indian Knowledge System				
1.7	Indian Knowledge System	02	50	20	30
	Ability Enhancement Course				
1.8	Business Communication I	02	50	20	30
	Value Enhancement Course				
1.9	Environmental Audit	02	50	20	30
	Co-Curricular				
1.10	Health & Wellness I	02	50	20	30
	Total Credits	**22**	**550**	**220**	**330**

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Major				
1.1	Financial Accounting I	04	100	40	60

Sr. No.	Modules / Units	No of Lectures
I	**IAS-Indian Accounting Standards issued by ICAI and Inventory Valuation:**	**15**
	IAS 1: Presentation of Financial Statements IAS 2: Inventories IAS 16 : Property, Plant and Equipment Simple illustrations on IAS Difference between AS , IAS , GAAP. Inventory valuation – Meaning of inventories, cost of inventory valuation, inventory systems, periodic and perpetual inventory system, valuation, meaning and importance, Methods of stock valuation - FIFO and weighted average method, computation of valuation of inventory as on balance sheet date: If an inventory is taken on a date after the balance sheet or before the balance sheet Classification of expenditure as Capital, Revenue, and deferred revenue (Including Capital receipt, Revenue receipt, Revenue Loss, Capital Loss & Capital Gain)	
II	**Final Accounts**	**15**
	Final Accounts of manufacturing business accounting, Trading A/c and finalization of accounts and preparation of final accounts i.e. Profit and Loss Account, Balance sheet, Adjustment entries of Sole Proprietor.	
III	**Departmental accounts**	**15**
	Meaning, basis of allocation of expenses and incomes / receipts, inter departmental transfer at cost price and invoice price, stock reserve, departmental trading and profit and loss account and Balance Sheet.	
IV	**Accounting for Hire Purchase**	**15**
	Meaning, Calculation of interest, Accounting for Hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts and disclosure in Balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)	
	Total Lectures	**60**

References:

1. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai

Sr No	**Semester I**	**Credits**	**Total Marks**	**Internal Assessment**	**Semester End Examination**
	Major				
1.2	Fundamentals of Costing Accounting I	02	50	20	30

Sr. No.	**Modules / Units**	**No of Lectures**
I	Introduction to Cost	**15**
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Essentials of Good Costing System Cost Sheet - Proforma (CAS 1,10,11,15,16) Simple practical problems on CAS	
II	Material Cost	**15**
	The Concept Material Control Procedure Documentation Bin Card Stock Ledger (Only FIFO and Weighted Average Method), Stock Levels Economic Order Quantity (EOQ) ABC Analysis and Inventory Ratios (CAS 6)	
	Total Lectures	**30**

References

1. Cost & Management Accounting by Inamdar S M, Edition: 14th edition, Everest Publishing House
2. Cost Accounting and Accounting System by Sharma KK, Publisher Venus Books
3. Cost Accounting by Kishor Ravi, 4 th Edition Publisher: Taxmann
4. A Textbook of Cost And Management Accounting - 10th Edition by Arora M N, Vikas Publishing House Pvt. Ltd.
5. Cost Accounting: Principles & Practice – 12th Edition by Arora M N, Vikas Publishing House Pvt. Ltd.
6. Introduction To Cost Accounting by Tulsian P C. Publisher: S Chand
7. Cost Accounting by Pillai R S N & Bhagavathi. Publisher: S Chand

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Open Elective				
1.3	Micro Economics / Macro Economics (Any One)	02	50	20	30

Micro Economics

Sr. No.	Modules / Units	No of Lectures
I	**Introduction**	**10**
	• Scope and Importance of Business Economics • Elasticity of demand - Price, income, cross and promotional - numericals and applications • Indifference Curves: Properties of Indifference Curves and Consumers Equilibrium • Consumers' surplus – meaning and applications	
II	**Production and Cost:**	**10**
	• Production Decisions and Cost of Production • Production function: Short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants - Long run production function and Laws of Returns to Scale • Cost concepts: Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run - hypothetical numerical problems to be discussed • Break even analysis - with business applications	
III	**Production and Cost**	**10**

	• Sources of monopoly - Public Policy towards monopoly power
	• Monopolistic competition: Equilibrium of a firm under monopolistic competition
	  ◦ Debate over role of advertising and role of social media
	  ◦ Topics to be taught using case studies from real life examples
	• Oligopolistic markets: Key attributes of oligopoly - Collusive and non-collusive oligopoly market - Price rigidity & Kinked Demand Curve - Cartels and price leadership models - with practical examples & Case studies
	• Price discrimination and dumping	

	Total Lectures	**30**

PROPOSED SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

1. **Internal Assessment 20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course/ Book & Magazine Review	10
Total	20

B. **Semester end examination 30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 1 out of 2)	10
Q2	Full Length Question (Attempt any 1 out of 2)	10
Q3	Full Length Question (Attempt any 1 out of 2)	10
	Total	30

Note:
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Open Elective				
1.3	Micro Economics / Macro Economics (Any One)	02	50	20	30

Macro Economics

Sr. No.	Modules / Units	No of Lectures
I	**Introduction to Macroeconomics**	**10**
	• Macro Economics – Meaning and scope • Circular Flow of Aggregate Income and Expenditure: Closed and Open Economy Models • Short-run Economic Fluctuations: Features and Phases of Trade Cycles - Case studies • The Keynesian Principle of Effective Demand: Aggregate Demand and Aggregate Supply – Consumption Function - Investment Function, Effects of Investment Multiplier on Changes in Income and Output	
II	**Money, Inflation and Monetary Policy**	**10**
	• Money Supply: Determinants of Money Supply • Demand For Money: Keynesian Approach • Inflation: meaning and types - Demand-Pull Inflation and Cost-Push Inflation - Assignments of different countries and case studies • Monetary Policy: Meaning, Objectives and Instruments - applications and decisions made by RBI	
III	**Public Finance**	**10**
	• Role of Government in market failure & to provide public goods – Principles of Sound and Functional Finance • Union Budget: Structure - Deficit Concepts - Assignments • Public expenditure – meaning and types, causes for the growth of public expenditure, Public debt – meaning and types - consequences for future generations • Fiscal Policy: Meaning, Objectives, and Instruments - FRBM Act	
	Total Lectures	**30**

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

2. **Internal Assessment 20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course/ Book & Magazine Review	10
Total	20

C. **Semester end examination 30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 1 out of 2)	10
Q2	Full Length Question (Attempt any 1 out of 2)	10
Q3	Full Length Question (Attempt any 1 out of 2)	10
	Total	30

Note:
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Open Elective				
1.4	Consumer Protection Law / Human Rights Law and Practice Including Right To Information Act (Any One)	02	50	20	30

Consumer Protection Law

Sr. No.	Modules / Units	No of Lectures
I	**Introduction to Consumers and Consumer Protection**	**15**
	Concept of consumer, Types of consumers; need for consumer protection; methods of consumer protection – legal and voluntary; consumer buying motives; doctrines of caveat emptor and caveat venditor; concept of consumer's sovereignty	
II	**Consumer Protection Measures**	**15**
	Measures for consumer protection in India; basic provisions of the consumer protection Act,1986; consumer rights; National and State Consumer Protection Councils; District Forum, State Commission and National Commission; their functions, powers and jurisdiction, grounds of filing complaint; procedure of filing a complaint; relief available.	
	Total Lectures	**30**

References:

1. The Law of Consumer Protection by Sudhanshu Kumar
2. Consumer Protection by Dr Sheetal Kapoor
3. Consumer Protection Law by Arora Manish
4. Consumer Protection (Law) by V K Agarwal

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Open Elective				
1.4	Consumer Protection Law / Human Rights Law and Practice Including Right To Information Act (Any One)	02	50	20	30

Human Rights Law and Practice Including Right To Information Act

Sr. No.	Modules / Units	No of Lectures
I	**Human Rights law**	**15**
	Human Rights And Duties: Jurisprudence i) Philosophical and historical foundation of human rights and duties ii) Theories of rights iii) Concept and classifications of human rights and duties iv) Human rights and duties (a) Correlation of rights and duties/responsibilities (b) Tensions between rights inter se, duties inter se, and rights and duties v) Importance of internalizing human rights and duties: vi) Urgent need for not only sensitizing others of human rights and duties, but of practicing oneself those values: self-inculcation, endeavour to live up to those ideals - Duty to respect others' rights, respect each other's human dignity	
II	**Right To Information Act, 2005**	**15**
	Main objects of the RTI Act, 2005; Salient features of the Act, Definitions – 'Information' & 'Right to Information', Appropriate Government, Central Information Commission, Central Public Information Officer, Chief Information Commissioner, Competent Authority, Public Authority. Rti & Obligations Of Public Authorities- Right to information - Obligations of public authorities, Public information officers, Request for information	
	Total Lectures	**30**

References:

1. Human Rights Law and Practices by Das, Jatinder Kumar
2. Right to Information bare Act
3. Commentary on Right to Information by R.Chakraboty
4. Human Rights in India by H O Agarwal

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Vocational Skill Course				
1.5	Business Mathematics	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Percentage Profit and Loss**	**10**
	• Concept of percentage • Rate of Return/Return on Investment Introduction to Commission and brokerage and trading costs – problems on commission and brokerage. Holding Period Return Calculations and Annualized Returns.	
II	**Interest and Annuity**	**10**
	• Simple interest, compound interest, Equated monthly installments, reducing balance and flat rate of interest • Annuity immediate- present value and future value Stated annual rate and effective annual rate	
III	**Shares Mutual Fund and Insurance**	**10**
	• Shares- Concept, face value, market value, Issue Price, dividend, Equity shares, preference shares, bonus shares, calculation on return • Mutual Fund- Simple problems on calculation of net income after considering entry load, exit load, dividend, change in net asset value • Insurance- Concepts, calculation of age, premium bonuses, paid-up and surrender value.	
	Total Lectures	**30**

Reference:

- “Business Mathematics” by Gary Clendenen and Stanley A Salzman (2017) – Pearson Education
- “Business Mathematics” by N.P. Bali and Manish Goyal (2018) – Laxmi Publications
- “Business Mathematics” by David R Anderson, Dennis J Sweeney, and Thomas A Williams (2018) – Cengage Learning

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Tutorial /Assignment / Open Book Test / Value Added Course/ Project / Presentation / Outreach / Internship / Case Study / Research etc.	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Module 1)	10
Q2	Full Length Question (Module 3)	10
Q3	Full Length Question (Module 3)	10
	Total	30

Note:
Each question contains 2 sub questions.
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Skill Enhancement Course				
1.6	Accounting for Managerial Decision I	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Analysis and Interpretation of Financial Statements**	**15**
	Meaning of financial Statement Analysis, steps, Objective, and types of Analysis 1. Vertical Forms of Balance Sheet and Profit & Loss Account 2. Trend Analysis. 3. Comparative Statement. 4. Common Size Statement. Practical Problems based on the above (1) to (4)	
II	**Ratio Analysis**	**15**
	Meaning, classification, Du Point Chart, advantages and Limitations. 1. 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 2. 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 3. 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 vii) Creditors Turnover Practical Problems based on the above (1) to (3)	
	Total Lectures	**30**

References:

1. Management Accounting: Text, Problems & Cases by Khan & Jain - Tata McGraw Hill (TMH)
2. Management Accounting & Financial Analysis by Kishore - Taxmann Allied Services
3. Advanced Cost & Management Accounting by Saxena - Sultan Chand & Sons

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Indian Knowledge System				
1.7	Indian Knowledge System	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	Introduction to Indian Knowledge System	**10**
	i) Philosophical foundation of IKS: Introduction to Sankhya, Vaisheshika and Nyaya ii) Introduction to Indian management thoughts and practices- work, personality and leadership with reference to Indian Ethos, Indian Epics, Bhagavad Gita and other scriptures	
II	Glimpse of Bharatvarsha	**10**
	i) Sacred Geography: Mountains & Rivers ii) Food & Diet: Distinctive features of regional cuisines. Dietary guidelines of Ayurveda, Naturopathy	
III	Arts and Science	**10**
	i) Schools of music and dance: important features ii) India's contribution to medicine, surgery and mathematics.	
	Total Lectures	**30**

References:

- An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
- Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
- The Beautiful Tree: Indigenous India Education in the Eighteenth Century, Dharampal, Biblia Impex, New Delhi, 1983. Reprinted by Keerthi Publishing House Pvt Ltd., Coimbatore, 1995.
- 'Knowledge traditions and practices of India', Kapil Kapoor, Michel Danino, CBSE, India.
- Dr. Subhash Kak, Computation in Ancient India, Mount, Meru Publishing (2016)
- Dharampal, Indian Science and Technology in the Eighteenth Century, Academy of Gandhian Studies, Hyderabad, 1971, republic. Other India Bookstore, Goa, 2000
- Robert Kanigel, The Man Who Knew Infinity: A Life of the Genius Ramanujan, Abacus, London, 1999
- Alok Kumar, Sciences of the Ancient Hindus: Unlocking Nature in the Pursuit of Salvation, CreateSpace Independent Publishing, 2014
- The Positive Sciences of the Ancient Hindus; BrijendraNath Seal; 4th Edition; 2016

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course or any other	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 1 out of 2)	10
Q2	Full Length Question (Attempt any 1 out of 2)	10
Q3	Full Length Question (Attempt any 1 out of 2)	10
	Total	30

Note:
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Ability Enhancement Course				
1.8	Business Communication I	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Introduction**	**10**
	• Concept of Communication: Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global World Impact of technological advancements on Communication • Channels and Objectives of Communication: Channels • Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine Objectives of Communication: Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)	
II	**Methods and Modes of Communication**	**10**
	• Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette • Modes: Use of Digital & E- communication Video and Satellite Conferencing.	
III	**Obstacles to Communication**	**10**
	• Obstacles to Communication in Business World Problems in Communication / Barriers to Communication: Physical / Semantic / Language / Socio-Cultural / Psychological / Barriers, • Ways to Overcome these Barriers	
	Total Lectures	**30**

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	**Marks**
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course or any other	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Write in brief (any 5 out of 7) (All Modules)	10
Q2	Answer any two out of four (Module 1&2)	12
Q3	Answer any one out of two (Module 2&3)	8
	Total	30

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Value Enhancement Course				
1.9	Environmental Audit	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Environmental Audit - Scope & Requisites**:	**15**
	Environmental Audit: Definition; Objectives; Scope, Coverage - GOI Notification on Environmental Audit - Benefits to Industry. Reporting Environmental Audit Findings - Importance of Environmental Audit Report to industry, public and the governments.	
II	**Auditing**	**15**
	• **Basics** Origin of audit, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Advantages of Independent Audit, Inherent Limitations of Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, Concept of true and fair view • **Errors and Frauds** Concepts, Reasons and Circumstances, Types of Errors - Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud • **Principles of Audit** Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting	
	Total Lectures	**30**

References:

1. Auditing by Gupta
2. Introduction to Auditing –Sheth Publication
3. Auditing by Dr T R Sharma
4. Fundamentals of Auditing by S K Basu
5. Principles and practices of Auditing by Dinkar pagare
6. Environment Auditing by A K Shrivastava
7. Environment Auidt by Cliff VanGuilder
8. Environmental Audit by Hemant Pathak

Sr No	Semester I	Credits	Total Marks	Internal Assessment	Semester End Examination
	Co-Curricular				
1.10	Health & Wellness I	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Introduction to Health and Wellness**	**10**
	• Definition and Importance of Health and Wellness • Components of Health and Wellness	
II	**Mind-Body Well being**	**10**
	• Concept and Importance of Well being • Mind- Body Connection in Health and Wellness	
III	**Stress Management and Relaxation Methods**	**10**
	• Definition of stress and types of stress • Stress management methods- Yoga, Meditation, Music and Hobbies	
	Total Lectures	**30**

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course or any other	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 1 out of 2)	10
Q2	Full Length Question (Attempt any 1 out of 2)	10
Q3	Full Length Question (Attempt any 1 out of 2)	10
	Total	30

Note:
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

College of Commerce and Economics (Autonomous)

SIES

RISE WITH EDUCATION

Syllabus and Question Paper Pattern of Course

Bachelor of Commerce

(Accounting & Finance)

Programme

First Year - Semester II

Under Choice Based Credit, Grading and Semester System

To be implemented progressively from the Academic Year 2024 – 2025

(As Per NEP 2020)

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

Course Structure

First Year B. Com (Accounting & Finance) (Semester II)

(To be implemented Progressively from the Academic Year 2024 – 2025)

(As Per NEP 2020)

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Major				
2.1	Financial Accounting II	04	100	40	60
2.2	Fundamentals of Costing Accounting II	02	50	20	30
	Minor				
2.3	Fundamental of Financial Management	02	50	20	30
	Open Elective				
2.4	Indian Economy / International Economy (Any One)	02	50	20	30
2.5	Law of Contract/ Law of Partnership including LLP (Any One)	02	50	20	30
	Vocational Skill Course				
2.6	Business Statistics	02	50	20	30
	Skill Enhancement Course				
2.7	Accounting for Managerial Decision II	02	50	20	30
	Ability Enhancement Course				
2.8	Business Communication II	02	50	20	30
	Value Enhancement Course				
2.9	Value Education	02	50	20	30
	Co-Curricular				
2.10	Health & Wellness II	02	50	20	30
	Total Credits	**22**	**550**	**220**	**330**

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Major				
2.1	Financial Accounting II	04	100	40	60

Sr. No.	Modules / Units	No of Lectures
I	**Accounting from Incomplete Records**	**15`**
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)	
II	**Consignment Accounts**	**15**
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission and Abnormal Losses)	
III	**Branch Accounts**	**15**
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method	
IV	**Fire Insurance Claims**	**15**
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	
	Total Lectures	**60**

References:

1. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Major				
2.2	Fundamentals of Costing Accounting II	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Labour Cost**	**15`**
	Labour Cost : The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes Labour Turnover Practical problems (CAS 7)	
II	**Overheads**	**15**
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads, Methods of Absorption Practical problems (CAS 3)	
	Total Lectures	**30**

References

- Cost & Management Accounting by Inamdar S M, Edition: 14th edition, Everest Publishing House
- Cost Accounting and Accounting System by Sharma KK, Publisher Venus Books
- Cost Accounting by Kishor Ravi, 4 th Edition Publisher: Taxmann
- A Textbook of Cost And Management Accounting - Arora M N, Vikas Publishing House Pvt. Ltd.
- Cost Accounting: Principles & Practice – Arora M N, Vikas Publishing House Pvt. Ltd.
- Introduction To Cost Accounting by Tulsian P C. Publisher: S Chand
- Cost Accounting by Pillai R S N & Bhagavathi. Publisher: S Chand

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Minor				
2.3	Fundamental of Financial Management	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Introduction to Financial Management and Leverage**	**15`**
	Introduction to Financial Management Introduction, Meaning, Importance , Scope and Objectives, Profit vs Value Maximization**.** The Time Value of Money: Simple Interest; Compound Interest , Present Value; Future Value Doubling Period, Annuity **Leverage** Introduction Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage	
II	**Sources of Financing and Cost of Capital**	**15**
	Sources of Financing Introduction, Needs of Finance and Sources: Long Term, Medium Term, Short-Term **Cost of Capital** Introduction Definition and Importance of Cost of Capital Measurement of Cost of Capital Weighted Average Cost of Capital	
	Total Lectures	**30**

References

1. Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
2. Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
3. Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
4. Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Open Elective				
2.4	Indian Economy / International Economy (Any One)	02	50	20	30

Indian Economy

Sr. No.	Modules / Units	No of Lectures
I	**Agricultural Sector (Post-Reform Period)**	**10**
	• Agricultural pricing. - Features - Objectives - calculation - implementation • Agricultural finance - Sources - NABARD's role • Agricultural Marketing - Marketing forms introduced by the Government	
II	**The Industry And Service Sector (Post-Reform Period)**	**10**
	• Disinvestment Policy - Objectives - Problems faced by the public sector • Micro, Small, and Medium Enterprises [MSME sector] - Classification - significance - problems - recent measures taken by Govt of India. • Service Sector - Role of service sector - Overview of Healthcare and Tourism Industry	
III	**Banking And Financial Market**	**10**
	• Banking Sector - Structure - Recent trends in Commercial banking • Money Market - overview of instruments - Reforms • Capital Market - Structure - Reforms	
	Total Lectures	**30**

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course or any other	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 1 out of 2)	10
Q2	Full Length Question (Attempt any 1 out of 2)	10
Q3	Full Length Question (Attempt any 1 out of 2)	10
	Total	30

Note:
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Open Elective				
2.4	Indian Economy / International Economy (Any One)	02	50	20	30

International Economy

Sr. No.	Modules / Units	No of Lectures
I	**Commercial Policy**	**10**
	• Commercial Trade Policy - Free trade policy & Protectionist policy - pros & cons • Tariff And Non-Tariff Barriers - Types - Case studies • International Economic Integration - Types/Stages & Objectives - European Union, ASEAN, Brexit & BRICS	
II	**Balance Of Payments And International Economic Organisation.**	**10**
	• Balance of Payment - Meaning - Structure - Types of Disequilibrium • Causes and measures to correct the disequilibrium in the Balance of Payments • World Trade Organisation - Introduction, Organisational structure - functions - agreements - TRIPS, TRIMS & GATS	
III	**Banking And Financial Market**	**10**
	• Foreign Exchange Market - Meaning - Participants - Determination of Equilibrium Rate of Exchange • Spot and Forward Exchange Rates, Arbitrage, Hedging and Speculation • Purchasing Power Parity - Absolute - Relative version - Case studies and Data observation • Types of exchange rate system - Fixed, flexible and managed flexible exchange rate - Role of RBI in foreign exchange rate management.	
	Total Lectures	**30**

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course or any other	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 1 out of 2)	10
Q2	Full Length Question (Attempt any 1 out of 2)	10
Q3	Full Length Question (Attempt any 1 out of 2)	10
	Total	30

Note:
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Open Elective				
2.5	Law of Contract / Law of Partnership including LLP (Any One)	02	50	20	30

Law of Contract

Sr. No.	Modules / Units	No of Lectures
I	**Contract: General Principles Of Contracts**	**15**
	History – Formation of Contract – Agreement and Contract – Definitions – Classification - Offer and Acceptance – Communication – Revocation – Essential elements – Invitation to Offer – Tenders. Consideration – Nudum Pactum - Essential elements – Privity of Contract and of Consideration – Exceptions – Unlawful Consideration and its effect. Contractual Ability – Electronic Documents as Web Pages – Digital Certificates as Entry Passes – Time and Place of Contract – Secured Custody of Electronic Records.	
II	**Capacity to Contract & Discharge of Contracts**	**15**
	Capacity to Contract – Minor's Agreements and its effects – Persons of unsound mind – Persons disqualified by Law. Free Consent – Coercion - Undue influence – Misrepresentation – Fraud – Mistake – Legality of Object – Void Agreements – Agreements against Public Policy – Wagering Agreements – Its exceptions – Contingent Contracts. Discharge of Contracts and its various Modes – by performance – Time and place of performance – Performance of reciprocal promises - Appropriation of Payments – Discharge by Agreement – By operation of Law – By frustration (Impossibility of Performance) – By Breach (Anticipatory and Actual). Quasi Contracts Damages	
	Total Lectures	**30**

References:

1. Law of Contract by S.S.Srivastava
2. Law of Contract by T Padma & K P C Rao
3. Law of Contract by Avtar Singh
4. Law of Contract by Dr. S.S.Shrivastava
5. Law of Contract by Ritu Gupta

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Open Elective				
2.5	Law of Contract/ Law of Partnership including LLP (Any One)	02	50	20	30

Law of Partnership including LLP

Sr. No.	Modules / Units	No of Lectures
I	**The Indian Partnership Act – 1932**	**15**
	• Concept of Partnership, Partnership and Company • Test for determination of existence for partnership Kinds of partnership • Registration and effects of non-registration of Partnership Rights and Duties of Partners • Authority and Liability of partners • Admission, Retirement and Expulsion of Partner Dissolution of Partnership	
II	**Limited Liability Partnership Act - 2008**	**15**
	Concept , Formation, Membership and Functioning of Partnership Dissolution of Partnership	
	Total Lectures	**30**

References:

- An introductory guide to Central Labour Legislation – W A Dawson
- Industrial Law – P L Malik
- Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK
- 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
- Limited Liability Partnership Act 2008

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Vocational Skill Course				
2.6	Business Statistics	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Measures of Central tendency**	**10**
	• Definition of statistics, scope of statistics in Management and financial markets • Criteria for good measures of central tendency, arithmetic mean, median mode for grouped and ungrouped data, combined and weighted mean Statistical Applications in Financial Management	
II	**Measures of Dispersion**	**10**
	• Concept of dispersion, absolute and relative measures of dispersion, range variance, standard deviation, coefficient of variation, Statistical Applications in Financial Management	
III	**Correlation and regression (for ungrouped data)**	**10**
	• Concept of correlation, positive and negative correlation, meaning of regression, two regression equations, Regression coefficients and properties Statistical Applications in Financial Management	
	Total Lectures	**30**

Reference:

- "Business Statistics: A first course" by David M Levine, Kathryn A Szabat and David F Stephan (2017) – Pearson Education
- "Business Statistics" by Robert A Donnelly Jr. (2019) - Pearson Education
- "Business Statistics: A Decision-Making Approach" by David F Groebner, Patrick W Shannon, and Philip C Fry (2018) - Pearson Education
- "Business Statistics: For Contemporary Decision Making" by Ken Black (2020) - Wiley

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	**Marks**
One test of 10 marks – Objective Test	10
Tutorial /Assignment / Open Book Test / Value Added Course/ Project / Presentation / Outreach / Internship / Case Study / Research etc.	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Module 1)	10
Q2	Full Length Question (Module 3)	10
Q3	Full Length Question (Module 3)	10
	Total	30

Note:
Each question contains 2 sub questions.
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Skill Enhancement Course				
2.7	Accounting for Managerial Decision II	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Cash Flow Analysis**	**15**
	Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)	
II	**Working Capital Management**	**15**
	Concept, Nature of Working Capital, Planning of Working Capital Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization Operating Cycle Practical Problems	
	Total Lectures	**30**

References:

1. Management Accounting: Text, Problems & Cases by Khan & Jain - Tata McGraw Hill (TMH)
2. Management Accounting & Financial Analysis by Kishore - Taxmann Allied Services
3. Advanced Cost & Management Accounting by Saxena - Sultan Chand & Sons

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Ability Enhancement Course				
2.8	Business Communication II	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Interview and Group Discussion**	**10**
	• Interviews: Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit, Online.	
II	**Meetings and Conference**	**10**
	• Meetings: Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson and the Participants, Drafting of Notice, Agenda and Resolutions. • Conference: Importance and Types, Organizing a Conference . Modern Methods: Skype and Webinar .	
III	**Public Relations**	**10**
	• Public Relations: Meaning, Functions of PR Department, External and Internal Measures of PR, Press Release & Crisis Management.	
	Total Lectures	**30**

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Project and viva-voce/ Presentation / Assignment / Case studies/Short-term course or any other	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Write in brief (any 5 out of 7) (All Modules)	10
Q2	Answer any two out of four (Module 1&2)	12
Q3	Answer any one out of two (Module 2&3)	8
	Total	30

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Value Enhancement Course				
2.9	Value Education	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Constitutional and Democratic Values**	**10**
	• Introduction to the constitution of India • Values of the constitution	
II	**Moral and Spiritual Values**	**10**
	• Values of Truth, Courage & Peace • Work Ethics & Humility	
III	**Cultural and Social values**	**10**
	• Unity in diversity – Introduction and understanding of festivals, customs & traditions. • Diversity & Inclusion, Patriotism & Family Values	
	Total Lectures	**30**

Reference:

2. M. Laxmikant (2021), Indian Polity (6th ed.) McGrawHill
3. Christie, D. J., Wagner, R. V., & Winter, D. D. N. (Eds.). (2001). Peace, conflict, and violence: Peace psychology for the 21st century. Prentice Hall/Pearson Education.
4. M K Gandhi (2009) The story of my experiments with truth, FP Classics
5. The Jataka tales
6. Panchatantra tales
7. Aesop's fables
8. Tales from Vivekananda, Advaita Ashrama,
9. Devdutt Pattanaik (2022) Indian culture, Art and Heritage (2nd ed.) Pearson
10. Shashi Tharoor (2020). The battle of belonging, Aleph Book Company
11. Charles Sophy Family Values

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	Marks
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course or any other	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 1 out of 2)	10
Q2	Full Length Question (Attempt any 1 out of 2)	10
Q3	Full Length Question (Attempt any 1 out of 2)	10
	Total	30

Note:

Equal weightage of all modules should be given in the examination question paper.

Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

No. of Courses	Semester II	Credits	Total Marks	Internal Assessment	Semester End Examination
	Co-Curricular				
2.10	Health & Wellness II	02	50	20	30

Sr. No.	Modules / Units	No of Lectures
I	**Hygiene and Diseases**	**10**
	• Introduction- Personal, Community, Medical and Culinary hygiene, • WASH (Water, Sanitation and Hygiene) programme	
II	**Psychological Fitness**	**10**
	• Causes of poor mental health • Behavioural issues: Substance abuse, alcoholism and smoking	
III	**Diet, Nutrition and Fitness**	**10**
	• The food Pyramid and the components of nutritionCarbohydrates, vitamins, minerals, protein and fat • Importance of BMI (Body Mass Index)	
	Total Lectures	**30**

SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts:

- Internal assessment 40% i.e. 20 marks
- Semester end examination 60% i.e. 30 marks

Internal Assessment **20 marks**

Description	**Marks**
One test of 10 marks – Objective Test	10
Project and viva-voce/ Assignment / Case studies/Short-term course or any other	10
Total	20

Semester end examination **30 marks**

Question No	Particulars	Marks
Q1	Full Length Question (Attempt any 1 out of 2)	10
Q2	Full Length Question (Attempt any 1 out of 2)	10
Q3	Full Length Question (Attempt any 1 out of 2)	10
	Total	30

Note:
Equal weightage of all modules should be given in the examination question paper.
Q.1,2 and 3 – 10 marks question may be divided into sub-questions of 5 and 5 marks or 7 and 3 marks, if required.

Passing criteria: Minimum 40% marks (8 out of 20) in internal and 40% marks (12 out of 30) in semester-end examination.

B.Com. (Accounting & Finance) Programme

Under Choice Based Credit, Grading and Semester System

(To be implemented Progressively from the Academic Year 2024 – 2025)

(As Per NEP 2020)

Scheme of Evaluation

The performance of the learners will be evaluated in two Components. One component will be the Internal Assessment / Continuous Evaluation component carrying 40% marks and the second component will be the Semester-wise End Examination component carrying 60% marks. The allocation of marks for the Internal Assessment / Continuous Evaluation and Semester End Examinations will be as shown below

(A) Internal Assessment / Continuous Evaluation 20 / 40 Marks

Description	Marks
One objective based online tests (multiple choice questions, practical questions) of 10 / 20 marks	10 / 20
Project or Viva - Voce or Presentation or Assignment or Group Discussion or Case Studies or Open Book Test or Internship (Any 1 / 2 of 10 marks each)	10 / 20
Total	20 / 40

(B) Semester End Examination 60 Marks

i) Duration: The examination shall be of 2 Hours.
ii) Question paper pattern

- There shall be four questions each of 15 marks.
- 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 weightage of the topic.

Exam Paper Pattern

Maximum Marks: 60
Questions to be set: 04
Duration: 2 Hours.
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	15
	Or	
Q1	Full Length Question	15
Q2	Full Length Question	15
	Or	
Q2	Full Length Question	15
Q3	Full Length Question	15
	Or	
Q3	Full Length Question	15
Q4	Full Length Question	15
	Or	
Q4	Full Length Question	15
	Total	60
	Note: Equal weightage of all modules should be given in examination question paper. 15 marks question may be divided into sub questions of 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.	

(C) Semester End Examination 30 Marks

i) Duration: The examination shall be of 1 Hour
ii) Question paper pattern

- There shall be three questions each of 10 marks.
- 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 weightage of the topic.

Exam Paper Pattern

Maximum Marks: 30
Questions to be set: 03
Duration: 1 Hour.
All Questions are Compulsory Carrying 10 Marks each.

Question No	Particulars	Marks
Q1	Full Length Question	10
	Or	
Q1	Full Length Question	10
Q2	Full Length Question	10
	Or	
Q2	Full Length Question	10
Q3	Full Length Question	10
	Or	
Q3	Full Length Question	10
	Total	30
	Note: Equal weightage of all modules should be given in the examination question paper.10 marks question may be divided into sub questions of 5 marks each if required.	

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 / Continuous Evaluation and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40 or 8 out of 20) in the Internal Assessment / Continuous Evaluation and 40% marks in Semester End Examination (i.e. 24 Out of 60 or 12 out of 30) 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 / Continuous Evaluation and Semester End Examination together.