



**KrantiguruShyamjiKrishnaVerma  
KACHCHHUNIVERSITY**

**BHUJ-370001**

**Ordinances and Regulations  
(Asper Guidelines of NEP 2020)  
&**

**Syllabus**

**For Programmes of**

**B. Com. Professional (3 Years)**

**&**

**B. Com. Professional Honours / Honours with Research  
(4 Years)**

*Semester - 1 and Semester - 2 syllabus*

(For the candidates to be admitted from the academic year 2024-2025 onwards)



**National Education Policy 2020**

**Ordinances for B.Com Professional =O.B.Com.(P)**

**Regulations for B.Com Professional =R.B.Com.(P)**

**O. B. Com.(P)1. Eligibility:**

For Admission: A student must have passed the Higher Secondary Examination (10+2) conducted by the Government of Gujarat and other State Government and Central Government Education Board.

**O.B.Com.(P) 2.Duration:**

**Credit Framework under Three/Four -Years UG Programme with Multiple Entry and Multiple Exit Options:**

UGC has formulated a student centric Three/Four-year Bachelor's Degree Programme. Curriculum and Credit Framework for the Undergraduate Degree Programmes incorporating a choice-based credit system for students, multidisciplinary approach and multiple entry and exit options has also been created. It focuses on major and minor subjects as per the choices of exploring learning in different institutions.

The final credit framework for different level under Three/Four-year UG programme with multiple entry and exit options as per the UGC norms (with 10% variation on higher side) are given below, which should be strictly implemented by all universities:

**Credit Framework for 3 Years/4 Years UG Programme**

NCrF Credit Levels	Qualification Title	Credit Requirements	No. Of Semesters	Year
4.5	UG Certificate	44	2	1
5.0	UG Diploma	88	4	2
5.5	Three Year Bachelor's Degree	132	6	3
6.0	Bachelor's Degree Honours OR Bachelor's Degree Honours with Research	176	8	4

I. The course period of Undergraduate Certificate is of one year. This one academic year is comprised of Two Semesters viz. Odd and Even semester. Odd semester (I) shall be from June / July to October / November and Even Semester (II) shall be from November / December to April / May. There shall not be less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in



a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.

II. The course period of Undergraduate Diploma is of two academic years which are comprised of four semesters. Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III) shall be from June / July to October / November and Even Semesters (II, IV) shall be from November / December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.

III. The course period of three years Undergraduate Degree Programme is of three years. Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III, V) shall be from June / July to October / November and Even Semesters (II, IV, VI) shall be from November / December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.

IV. The course period of four years Undergraduate Degree Programme is of four years U.G. Each academic year shall comprise of Two Semesters viz. Odd and Even semesters. Odd semesters (I, III, V, VII) shall be from June/July to October/November and Even Semesters (II, IV, VI, VIII) shall be from November/December to April/May. There shall be not less than 90 working days in each semester. A candidate can avail maximum of 14 Semester (7 Years), in a continuous stretch of 7 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.



<b>Year Wise Distribution of Total Credits among Different Courses (As per UGC norms)</b>				
<b>Sr. No.</b>	<b>Category of Course</b>	<b>Credit Requirement</b>		
		<b>3-Years' UG Programme (Bachelor's Degree)</b>	<b>4-Years' UG Programme (Bachelor's Degree-Honours)</b>	<b>4-Years' UG Programme (Bachelor's Degree Honours with Research)</b>
1	Major(Core) Courses(With Internship)	68	92	92
2	Minor(Elective) Courses	24	32	32
3.	Multidisciplinary /Interdisciplinary/ Allied Courses	12	12	12
4.	AEC (Ability Enhancement Courses)	10	10	10
5.	SEC (Skill Enhancement Courses)	10	10	10
6.	VAC(Value Added Courses) including (IKS) Indian Knowledge System	08	08	08
7.	Dissertation/Research Project	-	12 (On-The-Job Training)	12 (Research Project)
	<b>Total Credits</b>	132	176	176

It will not be mandatory to opt for fourth year for all those students who are taking admission in first year of Four Years UG Degree Programme (FYUGP) with effect from Academic Year 2024-25. The Fourth Year Honours/ Honours with Research Programme (Level 6.0) will begin with specific quality standards, effective from Academic year 2027-28.

### **O.B.Com. (P) 3.Areas of Specialization:**

#### **(Discipline Specific Courses: Major Courses)**

Candidates will be offered a Major (specialization/Principal) subject

#### **Advance Accounting and Auditing**

### **O.B.Com.4. (P) The National Education Policy 2020 System:**

All Programmes shall be run on National Education Policy 2020. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

The National Education Policy (NEP) 2020 (hereafter referred to as NEP or Policy) recognizes that higher education plays an extremely important role in promoting human



as well as societal well-being and in developing India as envisioned in its Constitution a democratic, just, socially conscious, cultured, and humanenation upholding liberty, equality, fraternity, and justice for all. It notes that "given the 21-century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals".

The NEP 2020 states, "Assessments of educational approaches in undergraduate education that integrate the humanity standarts with Science, Technology, Engineering and Mathematics(STEM) have consistently shown positive learning outcomes, including increased creativity and innovation, critical thinking and higher-orderthinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning and mastery of curriculum crossfields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning"

Further, it also recommends that "the undergraduate degree will be of either 3 or 4 year duration, with multiple exit options within this period,with appropriate certifications, e.g. a UG certificate after completing 1 year in a discipline or field including vocational and professional areas or a UG diploma after 2 years of study or a Bachelor's degree after a 3-year programme. The 4-year multidisciplinary Bachelor's programme, however, shall be the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on the chosen major and minors as per the choices of the student".

In accordance with the NEP 2020, the UGC has formulate the new student-centric Curriculum and Credit Frame work for Undergraduate Programmes(CCFUP) incorporating a flexible choice-based credit system, multidisciplinary approach, and multiple entry and exit options. This will facilitate students to pursue their career path by choosing the subject/field of their interest.

### **O.B.Com.(P) 5.CoursesinProgrammes:**

The B.Com programme consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is in many cases, variably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of Courses suggested for the B.Com Professional programme.



**Table: Credit Structure for Bachelor of Commerce(B.Com. Professional)–**

**Honours with and without Research**

**Arrangement of Credit Distribution Frame work for three/four years Honours/Honours with Research Degree Programme with Multiple Entry and Exit Options for all the institutions:**

(AsperGRNo:KCG/admin/2023-24/0607/kh.1,Sachivalaya,Gandhinagar,Date-11/07/2023)

NCrF Credit Level	Semester	Major (Core)	Minor (Elective)	Multi/Inter-disciplinary	AEC	SEC/ Internship	VAC/ IKS	RP/ OJT	Total Credit per Semester	Qualification/ Certificate
4.5 First Year	I	8	4	4	2	2(SEC)	2 (IKS)	-	22	UG Certificate
	II	8	4	4	2	2(SEC)	2 (VAC)	-	22	
<b>1<sup>st</sup>Year Total Credits</b>		<b>16</b>	<b>8</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>44</b>	
<b>Exit1:Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in Corespecific NSQF defined course OR continue with Major and Min or course for the next NCrF credit level</b>										
5.0 Second Year	III	12	-	4	2	2(SEC)	2( IKS)	-	22	UG Diploma
	IV	12	4	-	2	2(SEC)	2 (VAC)	-	22	
<b>2<sup>nd</sup>Year Total Credits</b>		<b>40</b>	<b>12</b>	<b>12</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>88</b>	
<b>Exit2:Award of UG Diploma in Major course with 88 credits with additional 4 credits of Summer Internship in corespecific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level</b>										
5.5 Third Year	V	12	8	-	-	2(SEC)	-	-	22	UG Degree
	VI	12	4	-	2	4 (Internship)	-	-	22	
<b>3<sup>rd</sup>Year Total Credits</b>		<b>64</b>	<b>24</b>	<b>12</b>	<b>10</b>	<b>14</b>	<b>8</b>	<b>-</b>	<b>132</b>	
<b>Award of UG Degree in Major course with 132 credits and Internship in corediscipline OR continue with Major and Minor course for the next NCrF credit level</b>										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (OJT)	22	UG Honours Degree
	VIII	12	4	-	-	-	-	6 (OJT)	22	
<b>4<sup>th</sup> Year Total Credits</b>		<b>88</b>	<b>32</b>	<b>12</b>	<b>10</b>	<b>14</b>	<b>8</b>	<b>12</b>	<b>176</b>	
<b>Award of UG Honours Degree in Major course with total 176 credits</b>										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (RP)	22	UG Honours With Research Degree
	VIII	12	4	-	-	-	-	6 (RP)	22	
<b>4<sup>th</sup> Year Total Credits</b>		<b>88</b>	<b>32</b>	<b>12</b>	<b>10</b>	<b>14</b>	<b>8</b>	<b>12</b>	<b>176</b>	
<b>Award of UG Honours with Research Degree in Major course with total 176 credits</b>										

**Abbreviation:** AEC(Ability Enhancement Course); IKS(Indian Knowledge System); NCrF(National Credit Framework); NSS(National Service Scheme); NCC(National Cadet Corps); NSQF(National Skills Qualification Framework); OJT(On-the Job Training); SEC(Skills Enhancement Course); RP(Research Project); VAC(Value Added Course), ODL(Open and Distance Learning)



**The Semester Wise and Broad Category Wise Distribution of Credit for Under Graduate Programme**

<b>Semester– I</b>		
<b>CourseType</b>	<b>CourseNo.</b>	<b>Credit</b>
Disciplinary Specific Courses-Major Professional	DSC-MP 101 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 102 A	4
Minor Courses	MICP 101 A	4
Interdisciplinary/ Multidisciplinary Specific Courses Professional	IDP/MDP101 A	4
Ability Enhancement Courses – MIL Professional/Communication skills	AECP 101 A	2
Skill Enhancement Courses Professional	SECP 101 A/B/C	2
Common Value-Added Courses Professional	CVACP 101A/B	2
<b>Total Credits</b>		<b>22</b>
<b>Semester– II</b>		
<b>CourseType</b>	<b>CourseNo.</b>	<b>Credit</b>
Disciplinary Specific Courses-Major Professional	DSC-MP 201 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 202 A	4
Minor Courses Professional	MICP 201A	4
Interdisciplinary/ Multidisciplinary Specific Courses Professional	IDP /MDP 201A	4
Ability Enhancement Courses-MIL/Communication skills	AECP 201 A	2
Skill Enhancement Courses	SECP 201 A/B/C	2
Common Value-Added Courses	CVAC201 A/B	2
<b>TotalCredits</b>		<b>22</b>



## **EXIT AFTER TWO SEMESTERS (AFTER ONE YEAR) AWARDING UG CERTIFICATE:**

- (1) Students in existing programme after securing 48 (44+4 internship) credits shall be awarded UG certificate at the time of exit after successful completion of two semesters of first year in the relevant Discipline / Subject provided they secure 4 credits in work based vocational courses offered during summer term of internship/Apprenticeship in addition to 6 credits from skill-based courses earned during 1<sup>st</sup> and 2<sup>nd</sup> Semester.

**4 Credits in work based vocational courses:** Students shall have to earn 4 credits in work based vocational courses offered during the summer term or Internship/Apprenticeship. Students can undertake this vocational training from any one of the Following.

- 1) Any Registered Chartered Accountant Firm
- 2) Any Registered Insurance company
- 3) Any Registered Bank
- 4) Any Registered Organization
- 5) Vocational training from Any Registered Higher Educational Institute
- 6) Any Other Institute of Similar Nature

- (2) A student shall have to earn credits for said purpose as per the norms of UGC. In this context 1 credit is equal to 45 working hours here 4 credits are allotted hence student shall have to work for 180 hours to earn such credit

- (3) This vocational training would commence after University examination of 2<sup>nd</sup> Semester.

- (4) This Certificate awarding provision, college should bring to the notice of students who are desire to take exit after successful completion of Semester I and Semester 2.

- (5) Students shall have to acquire vocational training completion certificate from respective host Institute/Organization from where he/she has obtained Vocational Training.

- (6) A report of such credits earned by the students shall be sent by the respective college to the Examination section of the Kachchh University as per the system developed by the Kachchh University.

- (7) If possible, for such kind of Internship/Apprenticeship college should undertake MOUs with relevant organizations/Institutes. A college may take the assistance of alumnus for stated training programme.

- (8) The registration of student shall be for the period of 7 years from the date of his/her registration.





- (9) It shall be legitimate right of the student to get re-entry in Semester 3 within 3 years and complete the degree programme within the stipulated period of 7 years. These 7 years shall be calculated from the date of registration.
- (10) If stated Vocational Training is not done by the student and she/he has discontinued his/her study after successful completion of Semester 1 and Semester 2, he/she is entitled to get re-entry in Semester 3 within prescribed duration/period. He/She will not have any claim to obtained U.G. Certificate.
- (11) On completion of registration period of 7 years student shall have to re-register with the Kachchh University and shall require to pay re-registration fee as per the prevailing norms of the Kachchh University.
- (12) A result of 2<sup>nd</sup> Semester shall not be declared by Kachchh University until the completion of stated Internship/Apprenticeship. (it is applicable to those students who has shown desire to get exit after Semester 2 with consent for such training)
- (13) A student who has successfully completed Semester 1, Semester 2 and Internship /Apprenticeship, information pertaining to U.G. Certificate along with earned 4 credits shall be disclosed in the Mark sheet of 2<sup>nd</sup> Semester of the respective students.
- (14) A certificate pertaining to Internship / Apprenticeship shall be provided by the Host Institute on its letter head duly signed by competent/authorized authority.
- (15) A copy of Internship/Apprenticeship certificate obtained by the student on successful completion of stated Internship/Apprentice ship should retain by the respective college as part of office record.
- (16) A specimen of Internship/Apprenticeship Certificate



**To whom it may concern**

This is to certify that (Mr/Ms/Mrs) \_\_\_\_\_  
\_\_\_\_\_ (Full name of the student as per admission form) student  
of \_\_\_\_\_ (name of the college in full) has successfully  
completed summer Internship/Apprentice ship of 180 hours in the field  
of \_\_\_\_\_ (name of the subject) from \_\_\_ to \_\_\_ Under the guidance of  
\_\_\_\_\_ (name of the guide)

During the period of his/her Internship/Apprenticeship programme with us, he/she had been exposed to different processes and was found diligent, hardworking and inquisitive.

We wish him/her every success in his/her life and career.

For (Name of the company)

Authorized Signature



<b>Semester-III</b>		
<b>CourseType</b>	<b>CourseNo.</b>	<b>Credit</b>
DisciplinarySpecificCourses-MajorProfessional	DSC-MP 301A	4
DisciplinarySpecificCourses-MajorProfessional	DSC-MP 302 A	4
DisciplinarySpecificCourses-MajorProfessional	DSC-MP 303 A	4
Interdisciplinary/ MultidisciplinarySpecific CoursesProfessional	IDP/MDP 301A	4
AbilityEnhancementCourses ;MIL/Communicationskills	AEC301 A/B/C	2
SkillEnhancementCourses	SEC301 A/B	2
CommonValue-Added Courses	CVAC(ICS)301 A/B	2
<b>TotalCredits</b>		<b>22</b>
<b>Semester-IV</b>		
<b>CourseType</b>	<b>CourseNo.</b>	<b>Credit</b>
DisciplinarySpecificCourses-MajorProfessional	DSC-MP 401 A	4
DisciplinarySpecificCourses-MajorProfessional	DSC-CP 402 A	4
DisciplinarySpecificCourses-MajorProfessional	DSC-MP 403 A	4
MinorCoursesProfessional	MICP 401A/B/C/D	4
AbilityEnhancementCourses	AEC401 A/B	2
SkillEnhancementCourses	SEC401 A/B	2
CommonValue-Added Courses	CVAC401A/B	2
<b>TotalCredits</b>		<b>22</b>



## **EXIT AFTER FOUR SEMESTERS: (AFTER TWO YEARS) AWARDING UG DIPLOMA:**

- 1) Students in existing programme after securing 92 (88+4) internship credits shall be awarded UG Diploma at the time of exit after successful completion of four semesters of second year in there levant Discipline / Subject provided they secure 4 credits in workbased vocational courses offered during summer term of internship/Apprenticeship.

4 Credits in work based vocational courses: Students shall have to earn 4 credits in work based vocational courses offered during the summer term of Internship/Apprenticeship. Students can under take this vocational training from anyone of the Following.

- 1) Any Registered Chartered Accountant Firm
- 2) Any Registered Insurance company
- 3) Any Registered Bank
- 4) Any Registered Organization
- 5) Vocational training from Any Registered Higher Educational Institute
- 6) Any Other Institute of Similar Nature

2) A student shall have to earn credits for said purpose as per the norms of UGC. In this context 1 credit is equal to 45 working hours here 4 credits are allotted hence student shall have to work for 180 hours to earn such credit

3) This vocational training would commence after University examination of 4<sup>th</sup> Semester.

4) This Diploma awarding provision, college should bring to the notice of students who are desire to take exit after successful completion of Semester 1 and Semester 2.

5) Students shall have to acquire vocational training completion certificate from respective host Institute/Organization from where he/she has obtained Vocational Training.

6) A report of such credits earned by the students shall be sent by the respective college to the Examination section of the Kachchh University as per the system developed by the Kachchh University.

7) If possible, for such kind of Internship/Apprenticeship colleges should undertake MOUs with relevant organizations/Institutes. A college may take the assistance of alumnus for stated training programme.

8) The registration of student shall be for the period of 7 years from the date of his/her registration.

9) It shall be legitimate right of the student to get re-entry in Semester 5<sup>th</sup> within 2 years and complete the degree programme within the stipulated period of 7 years.

These 7 years shall be calculated from the date of registration.



- 10) If stated Vocational Training is not done by the student and she/he has discontinued his/her study after successful completion of Semester 3 and Semester 4, he/she is entitled to get re-entry in Semester 5 within prescribed duration/period. He/She will not have any claim to obtained U.G.Certificate.
- 11) On completion of registration period of 7 years student shall have to re-register with the Kachchh University and shall require to pay re-registration fee as per the prevailing norms of the Kachchh University.
- 12) A result of 4<sup>th</sup> Semester shall not be declared by Kachchh University until the completion of stated Internship/Apprenticeship.(it is applicable to those students who has shown desire to get exit after Semester 2 with consent for such training)
- 13) A student who has successfully completed Semester 3, Semester 4 and Internship / Apprenticeship, information pertaining to U.G.Diploma along with earned 4 credits shall be disclosed in the Marksheet of 4<sup>th</sup> Semester of the respective students.
- 14) A Diploma pertaining to Internship/Apprentice ship shall be provided by the Host Institute on its letter head duly signed by competent/authorized authority.
- 15) A copy of Internship/Apprenticeship certificate obtained by the student on successful completion of stated Internship/Apprenticeship should retain by the respective college as part of office record.
- 16) A specimen of Internship/Apprenticeship Certificate

**To whom it may concern**

This is to certify that (Mr/Ms/Mrs) \_\_\_\_\_  
 \_\_\_\_\_ (Full name of the student as per admission form) student of  
 \_\_\_\_\_ (name of the college in full) has successfully completed sum  
 \_\_\_\_\_ mer Internship/Apprenticeship of 180 hours in the field of \_\_\_\_\_ (name of the subject  
 \_\_\_\_\_) from \_\_\_\_\_ to under the guidance of \_\_\_\_\_ (name of the guide)

During the period of his/her Internship/Apprenticeship programme with us, he/she had been exposed to different processes and was found diligent, hardworking and inquisitive.

We wish him/her every success in his/her life and career.

For (Name of the company)

Authorized Signature



Semester-V		
CourseType	CourseNo.	Credit
Disciplinary Specific Courses-Major Professional	DSC-MP 501 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 502 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 503 A	4
Minor Courses Professional	MICP 501A/B/C	4
Minor Courses Professional	MICP 502A/B/C/	4
Skill Enhancement Courses	SEC501 A/B	2
<b>TotalCredits</b>		<b>22</b>

Semester -VI		
CourseType	CourseNo.	Credit
Disciplinary Specific Courses-Major Professional	DSC-MP 601A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 602 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 603A	4
Minor Courses Professional	MICP 601 A/B	4
Ability Enhancement Courses Professional	AECP 601 A/B	2
Skill Enhancement Courses Professional	SECP -Internship	4
<b>TotalCredits</b>		<b>22</b>



**EXIT AFTER SIX SEMESTERS:****AWARDING UG DEGREE (3 YEARS):**

- (1) Students who want to undertake 3-year U.G. Programme will be awarded U.G. Degree in the relevant Discipline/Subject by securing 132 credits.

**HONORS**

<b>Semester-VII</b>			
<b>CourseNo.</b>	<b>CourseType</b>	<b>CourseNo.</b>	<b>Credit</b>
	Disciplinary Specific Courses-Major Professional	DSC-MP 701 A	4
	Disciplinary Specific Courses-Major Professional	DSC-MP 702 A	4
	Disciplinary Specific Courses-Major Professional	DSC-MP 703 A	4
	Minor Courses Professional	MICP 701A	4
	On the job training	OJT701	6
	<b>TotalCredits</b>		<b>22</b>
<b>Semester-VIII</b>			
<b>CourseNo.</b>	<b>CourseType</b>	<b>CourseNo.</b>	<b>Credit</b>
	Disciplinary Specific Courses-Major Professional	DSC-MP 801 A	4
	Disciplinary Specific Courses-Major Professional	DSC-MP 802 A	4
	Disciplinary Specific Courses-Professional Major	DSC-MP 803 A	4
	Minor Courses Professional	MICP 801 A/B	4
	On the job training	OJT801	6
	<b>TotalCredits</b>		<b>22</b>



## HONORS WITH RESEARCH

Semester–VII		
CourseType	CourseNo.	Credit
Disciplinary Specific Courses-Major Professional	DSC-MP 701 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 702 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 703 A	4
Minor Courses Professional	MICP 701 A/B	4
Research Project	RP 701	6
<b>TotalCredits</b>		<b>22</b>
Semester–VIII		
CourseType	CourseNo.	Credit
Disciplinary Specific Courses-Major Professional	DSC-MP 801 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 802 A	4
Disciplinary Specific Courses-Major Professional	DSC-MP 803 A	4
Minor Courses Professional	MICP 801 A/B	4
Research Project	RP 701	6
<b>TotalCredits</b>		<b>22</b>

### Project/Dissertation:(Guidelines)

Abovestated DSC-MP and MICP courses should be completed in the first half of the VII<sup>th</sup> & VIII<sup>th</sup> Semester and in second half student should go with organization where project is to be done or it can be done independently.

- ii. It should be original work.
- iii. It carries 6 credits in each semester.

iv. It should be examined by the external examiner and Viva-Voce for the same is to be arranged by the examination section of Kachchh University. This work shall be of 100 marks out of which 70% marks i.e. 70 marks for Project/Dissertation preparation and 30% marks for Project/Dissertation Viva-Voce examination; where student shall have to secure 40% marks individually from Project/Dissertation preparation and from





Viva-Voce examination. That is project preparation 40% from 70 marks = 28 marks and Viva-Voce 40% from 30 marks = 12. Total 40 marks out of 100 are required for successful completion of project work.

- v. For Project/Dissertation preparation, guide shall be allotted by their respective college.
- vi. The title of Project / Dissertation can be selected from DSC-MP or MICP or IDP/MDP or AEC or SEC or CVAS or IKS.
- vii. The mechanism of Viva-Voce shall be credited by the Kachchh University.

#### **O. B. Com. (P) 6. Credits:**

An academic year is divided into two semesters. In each semester, courses are offered in 15 teaching weeks and there remaining 5 weeks are to be utilized for conduct of examinations and evaluation purposes. Each week has 30 working hours spread over 6 days a week, consisting of lectures, courses, tutorial courses, practical cum laboratory work, seminar, internship, studio activities, field practice/projects, community engagement and services.

#### **O. B. Com. (P) 7. Credits:**

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. For instance, four hour theory course per week is given four credits. Three credit to three hour theory course per week. However, in no instance the credits of a course can be greater than the hours allotted to it. For practical subjects in Commerce 1 and ½ hours of course is given one credit.

The total minimum credits, required for completing a UG-B.Com programme is 132 for 3 years UG degree programme and 176 for 4 years UG degree programme.

#### **O. B. Com. (P) 8. Course:**

Each Course is to be designed by the competent authority of the Kachchh University in the form of lectures/ tutorials/ laboratory /field work/ seminar/ practical training/ assignments/ term paper or report writing etc. to meet effective teaching and learning needs.

#### **O.B.Com. (P) 9.Examinations:**

There shall be university examinations at the end of each semester, for odd semesters in the month of October/November; for even semesters in April/May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in October / November or April / May.



## O.B.Com. (P)10. Evaluation System:

The evaluation process should be formulated to make a systematic evaluation of students' progress based on UGC guidelines. The evaluation must be designed with learner attributes in mind. These attributes have clear linkages to Programme Education Objectives and Outcomes. The evaluation consists of the following two components:

1. Continuous and Comprehensive Evaluation (CCE)-Formative
2. Semester End Evaluation (SEE)-Summative

CCE carries 50% of the total marks allotted to a subject and the other 50% being assigned to the SEE.

In each course, every credit carries 25 marks, of which 50% marks is assigned for CCE and rest 50% marks for SEE. The 50% marks assigned to the CCE is distributed between the continuous classroom evaluation and mid-term evaluation. The pattern may be as follow:

Sr. No.	Evaluation	4 credits subject s (Marks)	2 credits subject s (Marks)
1	CCE(50%)		
	Classroom & Mid-Term Evaluation	50	25
2	SEE(50%)	50	25
	<b>Total</b>	<b>100</b>	<b>50</b>

### O.B.Com. (P) 10.1 Continuous and Comprehensive Evaluation (CCE)

Subject-wise CCE will be undertaken by the concerned faculty member. The mode of evaluation will be decided by the faculty member concerned with the subject. Normally CCE consists of class participation, case analysis and presentation, need surprise assignment, tutorials, slip tests (announced/surprised), quizzes, attendance etc. or any combination of these. The students are expected to submit their answer scripts/ reports of internal evaluation within the stipulated time. Failure to do so may result in the script not being valued. Another part of CCE consists of mid-term written evaluation, which is compulsory for all students. It can be done in a scheduled manner. The duration of the mid-term evaluation shall be one hour.

### O.B.Com. (P) 10.2 Semester End Evaluation (SEE)

The SEE carries 50% of the marks assigned to a course. SEE shall be of 2 ½ hours for 4 credit course and 2 hours in case of 2 credit courses. The controller of the examination will conduct these examinations. Paper setting and evaluation will be done of 50% by the external examiners to an extent of 50% of the evaluation process. This examination shall be conducted as per schedule which shall be notified in advance.

The backlog exam will be conducted twice a year just after the result declared of the



Students shall have a second chance to clear their backlog and avoid the burden to carry forward the backlog with the next semester exam.

Appearance in all the evaluations is mandatory and no exemption can be granted except in the following case:

1. In case of inability to attend the exam due to reasons considered genuine by the controller of examination in consultation with the Director/Board.
2. In case of medical emergency, a certificate from the registered medical practitioner must be produced before the commencement of exams. The evaluation board will then take final decision on their commendation for exemption.

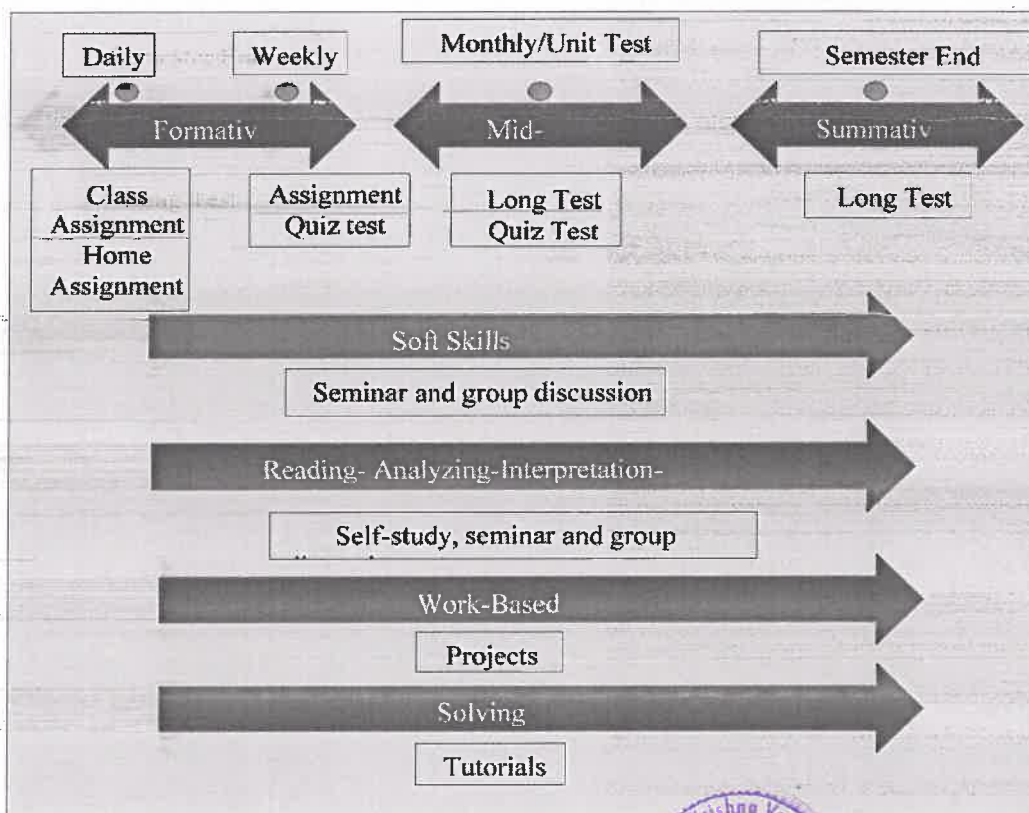
### O.B.Com. (P) 10.3 Eligibility Criteria to appear in SEE

To be able to appear for the SEE, a student must comply with the following conditions:

1. Should have at least 75% of attendance in all the courses put together
2. Should have at least 70% of attendance in each course/subject
3. Should not have any disciplinary proceeding pending against him/her
4. Should have no pending due

### O.B.Com. (P) 10.4 Continuum of Evaluation

Evaluation must be continuous which may include both formative and summative components in a timely manner for continuous feedback as follows:



### **O.B.Com. (P) 11. Passing Minimum:**

The passing minimum for CIA (Continues Internal Assessment) shall be 40% out of 50marks (i.e. 20 marks), where the candidate is required to appear for the internal test at least once. Failed candidates in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters by writing test and by submitting Assignments. The passing minimum for University or External Examinations shall be 40% out of 50 marks (i.e. 20marks)

### **O.B.Com. (P) 12. Conferment of the Bachelor's Degree:**

(i) A candidate shall be eligible for the conferment of the Degree of 3 years Bachelor of Commerce Professional (3-years B.Com. Professional) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 132 credits).

(ii) A candidate shall be eligible for the conferment of the Degree of 4 years Bachelor of Commerce Professional (Honors) (4-years B.Com. Professional) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 176 credits).

(iii) A candidate shall be eligible for the conferment of the Degree of 4 years Bachelor of Commerce Professional (Honors with Research) (4-years B.Com. Professional) in the specialized subject selected by the students, (Major subject) only if he/she has earned the minimum required credits for the programme prescribed therefore (i.e. 176 credits).

(iv) A candidate who is migrating from other university to Kachchh University where no matching specialization is offered by the University of the Migrating Students shall be given degree in commerce without disclosing specialized (Major) subject.

### **O.B.Com. (P) 13. End Semester Examinations:**

(i) The Colleges shall conduct the internal examination of all stated subjects of all semesters.

(ii) The Kachchh University shall conduct the External examination of all stated subjects of all semesters.

(iii) The examination fees for all semesters shall be decided by the Kachchh University. Time to time (fees for theory/practical/project/summer term/internship/apprenticeship)

### **O.B.Com. (P) 14. Self-Financing Stream external candidates:**

The above ordinances shall be applicable also for the candidate under going the programmes in Self-Financing Stream. The above ordinances shall be applicable to external candidates also if university offers sit.

### **O.B.Com. (P) 15. Grievance Redressal Committee:**



The College shall form a Grievance Redressal Committee for each course in each department with the Course Teacher and the HOD (HOD and Principle for single person Departments) as the members. This Committee shall solve all grievances relating to the Internal Assessment marks of the students.

**O.B.Com. (P) 16. Transfer of Credits:**

Any student migrating from other university to Kachchh University shall be given admission in Semester 3, Semester 5 and semester 7 subject to earning of minimum credits decided by the respective university of migration students.

**O.B.Com. (P) 17. Revision of Ordinances, Regulations and Curriculum:**

The University may from time to time revise, amend and change the Ordinances, the Regulations and the Curriculum, if found necessary.

The schedule of papers prescribed for various semesters and paper content is as follow:

<b>B.COM. PROFESSIONAL SEMESTER – I</b>				
CourseNo.	Course Type	Title of Course	Selection	Credits
101A	DSC-MP	Fundamentals of Accounting -1		4
102A	DSC-MP	Basics of Mathematics and Statistics-1		4
101A	MICP	Principals of Economics -1		4
101A	IDP /MDP	Business Laws -1		4
101A	AECP	Business Communication -1	(Select any one)	2
101A	SECP	Introduction to Public Administration	(Select anyone)	
101B	SECP	Personality Dynamics		2
101C	SECP	Enterpreneurship		
101A	CVACP	Environmental Education	(Select anyone)	
101B	CVACP	Ethics		2
<b>TOTAL</b>				<b>22</b>

<b>B.COM. PROFESSIONAL SEMESTER – II</b>				
Course No.	Course Type	Title of Course	Selection	Credits
201A	DSC-MP	Accountancy -2		4



202A	DSC-MP	Basics of Mathematics and Statistics-2		4
201A	MICP	Economics -2		4
201A	IDP MDP	Business Laws -2		4
201A	AACP	Business Communication-2		2
201 A	SECP	Basics of Microsoft Excel	(Select any one)	2
201 B	SECP	E-Filing		
201 C	SECP	E-Commerce		
201A	CVACP	Health and Wellness / Yoga Education	(Select any one)	2
201B	CVACP	Application of digital Technology		
		<b>TOTAL</b>		<b>22</b>





# K.S.K.V.KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### DSC-MP

#### 101A

### Fundamentals of Accounting -1

Units	Particulars	No.of Lectures\ Hours
<b>Unit1</b>	<b>Theoretical Framework</b> <ul style="list-style-type: none"> <li>➤ Accounting concepts</li> <li>➤ Accounting conventions and Principles</li> </ul> <b>Accounting process and finalization of accounts</b> Book keeping and recording of transactions with understanding of finalization process	<b>15</b>
<b>Unit2</b>	<b>Bank Reconciliation Statement</b> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Reasons of differences in bank balance and passbook balance</li> <li>➤ Preparation of bank reconciliation statement</li> <li>➤ Practical questions</li> </ul> <b>Inventories</b> <ul style="list-style-type: none"> <li>➤ Cost of inventory</li> <li>➤ Net realizable value, Basis and technique of inventory valuation and record keeping Practical questions</li> </ul>	<b>15</b>
<b>Unit3</b>	<b>Depreciation and Amortization</b> <ul style="list-style-type: none"> <li>➤ Concepts and Methods of computation and accounting treatment of depreciation</li> <li>➤ Change in depreciation method</li> <li>➤ Concept of Amortization</li> <li>➤ Practical questions</li> </ul> <b>Bills of exchange and promissory notes</b> <ul style="list-style-type: none"> <li>➤ Meaning of Bills of exchange and promissory notes and their accounting treatment</li> <li>➤ Accommodation bills</li> </ul>	<b>15</b>



<b>Unit 4</b>	<b>Preparation of Financial Accounts of Sole Proprietors</b> <ul style="list-style-type: none"> <li>➤ Elements of financial statements,</li> <li>➤ Closing Adjustment Entries, Trading Account, Profit and Loss Account and Balance Sheet of Manufacturing and Non-manufacturing entities.</li> <li>➤ Practical questions</li> </ul> <b>Financial Statements of Not-for-Profit Organizations</b> <ul style="list-style-type: none"> <li>➤ Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet,</li> <li>➤ Difference between Profit and Loss Account and Income and Expenditure Account. Preparation of Receipt and Payment Account,</li> <li>➤ Income and Expenditure Account and Balance Sheet Practical questions</li> </ul>	<b>15</b>
<b>Hours</b>	<b>Total Lectures/Hours</b>	<b>60</b>

### Objectives:

This course aims at equipping the students with the basic principles and concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

### Learning Outcomes:

After completion of the course, learners will be able to:

- Understand Concept of financial accounting, objectives and need of financial accounting;
- Demonstrate accounting process for various stakeholders;
- Prepare accounts of sole proprietors and Non-for-Profit Organisations
- Give accounting treatments of depreciation in the books of Account

### • Prepare Suggested Readings:

1. Dr. M.A. Arulanandam and Dr. K.S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehgal. Financial Accounting. Vikas Publishing House, New Delhi.
8. Bhushan Kumar Goyal and H.N. Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi





### Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation Professional (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

#### Internal Evaluation System

<b>Internal Tests</b>	<b>25 Marks</b>
Class participation /Case analysis and presentation/ assignment, tutorials/ slip tests(announced/surprised), quizzes etc.	<b>25Marks</b>
<b>Total</b>	<b>50Marks</b>

Component; the end semester examination, which will be a written-type examination of atleast 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation Professional (CCE) and to end semester examination is 50: 50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks(UnitNo.1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10marks(UnitNo.2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10marks(UnitNo.3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks(UnitNo.4)	(10)
Q.5	Objective Questions (Equal weightage from all modules from Unit No.1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc.)	(10)
<b>Total</b>		<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### DSC-MP 102 A

#### Basics of Mathematics and Statistics-1

UNIT	Particulars	No.of Lectures\ Hours
1	<b>Ratio and Proportion, Indices and Logarithms</b> <ul style="list-style-type: none"> <li>➤ Ratio and Proportion (Business Applications related to Ration and Proportion)</li> <li>➤ Laws of Indices, Exponents and Logarithms and Anti Logarithms.</li> </ul>	15
2	<b>Equations</b> <ul style="list-style-type: none"> <li>➤ Simultaneous linear equations up to three variables</li> <li>➤ Quadratic and Cubic equations in one variable.</li> </ul> <b>Linear Inequalities with Objective Functions and Optimization w.r.t. objective function.</b>	15
3	<b>Statistical description of Data</b> <ul style="list-style-type: none"> <li>➤ Statistical Representation of Data,</li> <li>➤ Diagrammatic representation of data,</li> <li>➤ Frequency distribution,</li> <li>➤ Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart.</li> </ul> <b>Sampling</b> <ul style="list-style-type: none"> <li>➤ Meaning of population and sample, need for sampling, definition of population size and sample size</li> <li>➤ Points to be considered for determining sample size</li> </ul> Probabilistic and Non probabilistic sampling methods	15
4	<b>Measures of Central tendency and Dispersion</b> <p>Measures of Central Tendency and Dispersion: Mean Median, Mode, Mean Deviation, Quartiles and Quartile Deviation, Standard Deviation, Co-efficient of Variation, Coefficient of Quartile Deviation.</p>	15
<b>Total Lectures/Hours</b>		<b>60</b>



## COURSE OBJECTIVES

This course aims to develop and assess the quantitative skills and mathematical abilities of students pursuing commerce graduation. Overall, the course aims to equip students with the necessary quantitative skills and tools required to analyze data, make informed decisions, and solve numerical problems effectively in their professional careers as chartered accountants.

## COURSE OUT COMES

After completion of the course, learners will be able to learn

**Fundamental Mathematical Skills:** Strengthening foundational mathematical skills necessary for quantitative analysis and problem-solving in business and finance.

**Quantitative Techniques:** Learning and applying various quantitative techniques such as ratios and proportions, equations, percentages, profit and loss, and interest calculations.

**Data Interpretation:** Developing proficiency in interpreting and analyzing data presented in tables, graphs, and charts to derive meaningful conclusions.

**Financial Mathematics:** Understanding financial mathematics including time value of money, annuities, perpetuities, and their applications in financial decision-making.

**Statistical Tools:** Introduction to basic statistical tools such as measures of central tendency, dispersion, correlation, and regression analysis relevant to business scenarios.

### Suggested Readings:

1. "Statistical Methods" by S.P. Gupta

2. "Fundamentals of Mathematical Statistics" by S.C. Gupta and V.K. Kapoor

3. Elementary Algebra by S.K. Gupta

4. Quantitative Aptitude for Competitive Examinations by R.S. Aggarwal

### Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

#### Internal Evaluation System

Internal Tests	25 Marks	25 Marks
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presentation	Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
<b>Total</b>		<b>50 Marks</b>

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation Professional (CCE) and to end semester examination is 50:50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q:1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q:2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q:3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q:4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q:5	Objective Questions (Equal weightage from all modules from Unit No.1to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc.)	(10)
<b>Total</b>	<b>Total</b>	<b>(50)</b>





# K.S.K.V.KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### MICP 101A

#### Business Economics - 1

Units	Particulars	No.ofLectures\ Hours
<b>Unit1</b>	<b>Introduction to Business Economics -1</b> <ul style="list-style-type: none"> <li>➤ Meaning and scope of Business Economics</li> <li>• Basic Problems of an Economy and Role of Price Mechanism</li> </ul>	<b>15</b>
<b>Unit2</b>	<b>Theory of Demand and Supply</b> <ul style="list-style-type: none"> <li>➤ Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity</li> <li>➤ Theory of consumer's behavior – Marshallian approach and Indifference curve approach</li> <li>➤ Meaning and determinants of supply, Law of supply and Elasticity of supply.</li> <li>➤ Demand Forecasting</li> </ul> <b>Theory of Production and Cost</b> <ul style="list-style-type: none"> <li>➤ Meaning and Factors of production</li> <li>➤ Laws of Production – The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium</li> <li>• Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.</li> </ul>	<b>15</b>
<b>Unit3</b>	<b>Price Determination in Different Markets</b> <ul style="list-style-type: none"> <li>➤ Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly, Price determination in these markets.</li> </ul>	<b>15</b>
<b>Unit4</b>	<b>Determination of National Income</b> <ul style="list-style-type: none"> <li>➤ Concepts of GDP and NDP –Sectoral composition of national Income</li> <li>➤ GDP at factor price and constant prices</li> <li>➤ Concept of GNP and NNP</li> <li>➤ Factor cost and National Income –Per capita income, Disposable Income and personal disposable income</li> <li>➤ Measurement of National Income</li> <li>➤ Difficulties in Measurement of National Income</li> <li>➤ Trends in India's GDP and Per capita GDP Since Independence</li> </ul> <b>Business Cycles</b> <ul style="list-style-type: none"> <li>➤ Meaning</li> <li>➤ Phases</li> <li>➤ Features:</li> </ul> Causes behind these Cycles.	<b>15</b>
<b>Total Lectures/Hours</b>		<b>60</b>



### Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation Professional (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

#### Internal Evaluation System

Internal Tests	<b>25 Marks</b>
Class participation /Case analysis and presentation/ assignment, tutorials/sliptests(announced/surprised), quizzes etc.	<b>25 Marks</b>
<b>Total</b>	<b>50 Marks</b>

Component, the end semester examination, which will be a written-type examination of atleast 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation Professional (CCE) and to end semester examination is 50:50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	<b>(10)</b>
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	<b>(10)</b>
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	<b>(10)</b>
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	<b>(10)</b>
Q.5	Objective Questions (Equal weightage from all modules from Unit No. 1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc.)	<b>(10)</b>
<b>Total</b>		<b>(50)</b>





# K.S.K.V. KACHCHH UNIVERSITY

## Bachelor of Commerce

### Semester-I

#### IDP / MDP 101 A

#### Legal Aspect of Business

Unit	Particulars	No. of Lectures\ Hours
1	<b>Indian Regulatory Framework</b> <ul style="list-style-type: none"> <li>➤ Overview of regulatory authorities and their roles in India.</li> <li>➤ Importance of regulation in business and finance.</li> <li>➤ Various regulatory bodies in India governing commerce</li> </ul>	15
2	<b>The Indian Contract Act, 1872</b> An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract	15
3	<b>The Sale of Goods Act, 1930</b> Formation of the contract of sale, Conditions and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights.	15
4	<b>The Indian Partnership Act, 1932</b> ➤ General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm. <b>The Limited Liability Partnership Act, 2008</b> Introduction covering nature and scope, Essential features, characteristics of LLP; Incorporation and differences with other forms of organizations.	15

### COURSE OBJECTIVES

This course aims at equipping the students with the basic principles and concepts of business laws. The course helps to learners to acquire conceptual knowledge on contracts and laws governing commerce in India; to impart skills for recording various kinds of business transactions and understanding their legal consequences.

### Learning Outcomes:

These learning outcomes are designed to provide a solid foundation in business laws, preparing students for further studies in accounting, commerce, law, and related fields, and also enabling them to navigate legal challenges effectively in their professional careers.

### Suggested Readings:

1. Business Laws for CA Foundation by Munish Bhandari
2. Business Laws for CA Foundation by Preeti Aggarwal and V.K. Aggarwal
3. Business Laws, Ethics and Communication for CA Foundation by B Saravana Prasath



### Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation Professional (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

#### Internal Evaluation System

Internal Tests	<b>25 Marks</b>
Class participation /Case analysis and presentation/ assignment,tutorials/sliptests(announced/surprised),quizzes etc.	<b>25Marks</b>
<b>Total</b>	<b>50Marks</b>

Component, the end semester examination, which will be a written-type examination of atleast 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation Professional (CCE) and to end semester examination is 50: 50.

The external evaluation pattern would be based on the written examination taken at the end of these semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

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Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No.3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Objective Questions (Equal weightage from all modules from Unit No.1to Unit No: 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc.)	(10)
<b>Total</b>		<b>(50)</b>







**KrantiguruShyamjiKrishnaVerma**  
**KACHCHHUNIVERSITY**

**BHUJ-370001**

**Ordinances and Regulations**  
**(Asper Guidelines of NEP 2020)**

**&**

**Syllabus**

**For Programmes of**

**B. Com. Professional SEM – 2 (3 Years)**

**&**

**B. Com. Professional Honours / Honours with Research**  
**(4 Years)**



<b>B.COM. (Professional) SEMESTER - II</b>				
<b>Course No.</b>	<b>Course Type</b>	<b>Title of Course</b>	<b>Selection</b>	<b>Credits</b>
201	DSC-MP	Accountancy -2		4
202	DSC-MP	Basics of Mathematics and Statistics 2		4
201	MICP	Economics-2		4
201	IDP/MDP	Business Laws - 2		4
201	AACP	Business Communication – 2		2
201 A	SECP	Basics of Excel	<b>(Select any one)</b>	2
201 B	SECP	E-Filing		
201 C	SECP	E – Commerce		
201A	CVACP	Health & Wellness / Yoga Education	<b>(Select any one)</b>	2
201B	CVACP	Application of Digital Technology		
		<b>TOTAL</b>		<b>22</b>





**K.S.K.V. KACHCHH UNIVERSITY**  
**Bachelor of Commerce- Professional**  
**Semester-II**  
**DSC-MP 201**  
**Accountancy - 2**

Units	Particulars	No. of Lectures \ Hours
<b>Unit 1</b>	<b>Accounts from Incomplete Records- Single Entry System (excluding preparation of accounts based on ratios)</b> Meaning of Incomplete Records, Reasons of Incompleteness and Its Limitations, Ascertainment of Profit or Loss, Preparing Trading and Profit and Loss Account and the Balance Sheet, Conversion Method only <b>Accounts for Partnership and LLP</b> Final Accounts of Partnership Firms and LLPs (ii) Admission, Retirement and Death of a Partner including Treatment of Goodwill (iii) Dissolution of partnership firms and LLPs including piecemeal distribution of assets.	<b>15</b>
<b>Unit 2</b>	<b>Company Accounts(Accounting for shares and debentures)</b> Definition of shares and debentures (ii) Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares (iii) Redemption of preference shares and debentures (excluding purchase and redemption of own debentures and sinking fund method) (iv) Accounting for Bonus Issue and Right Issue	<b>15</b>
<b>Unit 3</b>	<b>Accounting for Consignment</b> Introduction, Meaning and Features of consignment Consignment, Sale and Goods sent on Sale or Return The Process and Different terminologies of consignment Terms and conditions of Consignment Agreements Consignment transactions and Ledger Accounts Accounting treatments in the books of the Consignor and Consignee	<b>15</b>
<b>Unit 4</b>	<b>Accounting for Joint Venture</b> Introduction- Meaning and characteristics of Joint Venture Accounting procedure for Joint Venture transactions Various methods for Joint Venture Accounting- Recording Joint Venture transactions by only one partner Recording Joint Venture transactions by all partner Joint Venture for goods sending on consignment Independent books for Joint Venture when a separate Joint Bank Accounting is used Memorandum Joint Venture Account	<b>15</b>
	<b>Total Lectures / Hours</b>	<b>60</b>



### Objectives:

This course aims at equipping the students with the basic principles and concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

### Learning Outcomes:

After completion of the course, learners will be able to:

- Understand Concept of financial accounting, objectives and need of financial accounting;
- Demonstrate accounting process for various stakeholders;
- Prepare accounts of partnership firms and concept LLP
- Give accounting treatments in the books of the Consignor and Consignee
- Prepare joint venture accounts with various methods

### Suggested Readings:

12. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
13. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
14. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
15. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
16. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
17. S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
18. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
19. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
20. Goldwin Alderman and Sanyal, Financial Accounting, Cengage Learning.
21. Tulsian, P.C. Financial Accounting, Pearson Education.
22. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

### Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

#### Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
<b>Total</b>	<b>50 Marks</b>



Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Objective Questions (Equal weightage from all modules from Unit No.1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc.)	(10)
<b>Total</b>		<b>(50)</b>





**K.S.K.V. KACHCHH UNIVERSITY**  
**Bachelor of Commerce - Professional**  
**Semester-II**  
**DSC-MP 202**

**Basics of Mathematics and Statistics - 2**

UNIT	Particulars	No. of Lectures \ Hours
1	<p><b>Mathematics of Finance</b>            (Simple Interest (ii) Compound interest (iii) Depreciation (iv) Effective Rate of Interest (v) Present Value (vi) Net Present Value (vii) Future Value (viii) Perpetuity (ix) Annuities © The Institute of Chartered Accountants of India (x) Sinking Funds (xi) Valuation of Bonds (xii) Calculating of EMI (xiii) Calculations of Returns: a) Nominal Rate of Return b) Effective Rate of Return c) Compound Annual Growth Rate (CAGR)</p> <p><b>Probability and Permutations &amp; Combinations</b>            Introduction ,Random Experiment ,Classical Definition of Probability ,Statistical Definition of Probability ,Operations on Events: Set Theoretic Approach to Probability ,Axiomatic or Modern Definition of Probability ,Addition Theorems ,Conditional Probability and Compound Theorem of Probability ,Random Variable- Probability Distribution ,Expected Value of a Random Variable ,Basic concepts of probability, Permutations and Combinations: Introduction, the Factorial, Permutations, results, Circular Permutations, Permutations with restrictions, Combinations with standard results.</p>	15
2	<p><b>Correlation and Regression</b>            Introduction ,Bivariate Data, Correlation Analysis, Measures of Correlation ,Regression Analysis ,Properties of Regression Lines ,Review of Correlation and Regression Analysis ,Additional Question Bank</p> <p><b>Index Numbers</b>            Introduction, Issues Involved , Construction of Index Number ,The Institute of Chartered Accountants of India ,Usefulness of Index Numbers ,Deflating Time Series using Index Numbers , Shifting and Splicing of Index Numbers ,Test of Adequacy ,Additional Question Bank</p>	15



3	<p><b>Sequence and Series</b> Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series</p> <p><b>Theoretical Distributions</b> Introduction ,Binomial Distribution ,Poisson Distribution ,Normal Distribution or Gaussian Distribution ,Additional Question Bank</p>	15
4	<p><b>Logical Reasoning</b> Number Series, Coding and Decoding and Odd Man Out, Direction Tests, Seating Arrangements, Blood Relations.</p>	15

### Objectives:

This course aims to develop and assess the quantitative skills and mathematical abilities of students pursuing commerce graduation. Overall, the course aims to equip students with the necessary quantitative skills and tools required to analyze data, make informed decisions, and solve numerical problems effectively in their professional careers as chartered accountants.

### Learning Outcomes:

After completion of the course, learners will be able to:

- To develop an understanding of the basic mathematical and statistical tools and their application in Business, Finance and Economics
- To develop logical reasoning skills and apply the same in simple problem solving

### Suggested Readings:

1. Statistical Methods by S.P. Gupta
2. Fundamentals of Mathematical Statistics by S.C. Gupta and V.K. Kapoor
3. Elementary Algebra by S.K. Gupta
4. Quantitative Aptitude for Competitive Examinations by R.S. A



## Structure of Course Examination

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### Internal Evaluation System

Internal Tests	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	25 Marks
<b>Total</b>	<b>50 Marks</b>

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50:50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so that the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:

University examination will be of 50 Marks and 150 minutes (2.30Hrs.)

Q.1	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 1)	(10)
Q.2	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 2)	(10)
Q.3	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 3)	(10)
Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Objective Questions (Equal weightage from all modules from Unit No.1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc.)	(10)
<b>Total</b>	<b>Total</b>	<b>(50)</b>







**K.S.K.V. KACHCHH UNIVERSITY**  
**Bachelor of Commerce - Professional**  
**Semester-II**  
**MICP-201**  
**Economics-2**

Units	Particulars	No. of Lectures \ Hours
<b>Unit 1</b>	<b>Overview of Indian Economy-Pre and Post liberalization</b> Before 1950- Chanakya and Nand Vansh, OECD Paper (1950-1991), Basic knowledge 1991 Onwards.	<b>15</b>
<b>Unit 2</b>	<b>Public Finance</b> a) Fiscal functions: An Overview, Centre and State Finance b) Market Failure/ Government intervention to correct market failure. c) Process of budget making: Sources of Revenue, Expenditure Management, and Management of Public Debt. d) Fiscal Policy	<b>15</b>
<b>Unit 3</b>	<b>International Trade</b> a) Theories of International Trade including theories of intra-industry trade by Krugman. b) Trade Policy – The Instruments of Trade Policy c) Trade Negotiations d) Exchange Rates and its economic effects e) International Capital Movements: Foreign Direct Investment	<b>15</b>
<b>Unit 4</b>	<b>Money and Banking</b> Money - Types, Features and Functions Banking - Definition, Functions, Utility, Principles Commercial Banks, Central Bank Measures of Credit Control and Money Market	<b>15</b>
<b>Total Lectures / Hours</b>		<b>60</b>



### Objectives:

Business Economics aims to impart foundational knowledge and understanding of economic principles and concepts relevant to business and commerce. The course objectives of Business Economics typically include:

### Learning Outcomes:

After completion of the course, learners will be able to:

- To develop an understanding of the concepts and theories of Economics and to acquire the ability for addressing application-oriented issues
- Learner will understand about Indian economics, public finance banking and money functions and international trade.

### Suggested Readings:

1. Business Economics (CA Foundation) by B. Saravanavel and P. Kalyanasundaram
2. Business Economics for CA Foundation by N.D. Kapoor
3. Business Economics (CA Foundation) by C. Paramasivan and T. Subramanian
4. Business Economics (CA Foundation) by Alok D. Gandhi and Prerna R. Gandhi

### Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

#### Internal Evaluation System

Internal Tests	25 Marks	25 Marks
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.		25 Marks
Total		50 Marks

Component, the end semester examination, which will be a written-type examination of at least 2:30 hours duration, would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50: 50.

The external evaluation pattern would be based on the written examination taken at the end of the semester. The format includes subjective, objective and applications questions so that the test of students can be done on parameters like conceptual knowledge, its application in actual sense, his or her memory and presence of mind. The structure is as under:



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Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
Q.5	Objective Questions (Equal weightage from all modules from Unit No.1 to Unit No. 4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc.)	(10)
	Total	(50)





**K.S.K.V. KACHCHH UNIVERSITY**  
**Bachelor of Commerce - Professional**  
**Semester-I**  
**IDP/MDP 201**  
**Business Laws - 2**

Unit	Particulars	No. of Lectures \ Hours
1	<b>The Companies Act, 2013</b> Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management.	15
2	<b>The Negotiable Instruments Act, 1881</b> Characteristics of Negotiable Instruments ,Definitions of Promissory Note, Bill of Exchange and Cheque ,Difference between Promissory Note, Bill of Exchange and Cheque ,Crossing – Meaning, Definition and Types of Crossing, Dishonour of Cheques (Section 138).	15
3	<b>Factories Act ,1948</b> Introduction, important, definitions, objectives, scope and applicability.	15
4	<b>Minimum Wages Act, 1948</b> Introduction, objectives of the Act, Applicability, practices.	15
	<b>Total Lectures / Hours</b>	<b>60</b>

**Objectives:**

The course aims at equipping the students with the basic principles and concepts of business laws. The course helps to learners to acquire conceptual knowledge on contracts and laws governing commerce in India, to impart skills for recording various kinds of business transactions and understanding their legal consequences.

**Learning Outcomes:**

After completion of the course, learners will be able to:

- Learner will gain knowledge of various laws which are practically useful in business life.

These learning outcomes are designed to provide a solid foundation in business laws, preparing students for further studies in accounting, commerce, law, and related fields, and also enabling them to navigate legal challenges effectively in their professional careers.



### Suggested Readings:

1. Business Laws for CA Foundation by Munish Bhandari
2. Business Laws for CA Foundation by Preeti Aggarwal and V.K. Aggarwal
3. Business Laws, Ethics and Communication for CA Foundation by B Saravana Prasath

### Structure of Course Examination

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#### **Internal Evaluation System**

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<b>Total</b>	<b>50 Marks</b>

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05 marks each	Q.4	Answer two short questions carrying 05 marks each OR Any one question which could be a long question, case study, application of concepts, practical problem etc carrying 10 marks (Unit No. 4)	(10)
any 5 out of 10	Q.5	Objective Questions (Equal weightage from all modules from Unit No.1 to Unit No.4) (any 10 out of 12 or any 5 out of 7) (It can include definitions, FIBs, True or False, one line answers, MCQs etc.)	(10)
		<b>Total</b>	<b>(50)</b>

