

AC –  
Item No. –

**Tolani College of Commerce  
(Autonomous)**



**Title of the Course: Financial Accounting and Auditing - VII  
(Financial Accounting)**

**Semester – V**

**Programme: Bachelor of Commerce (B.Com.)**

**Syllabus for 4 Credit Course from the Academic Year 2024-2025**

## Name of the Course: Financial Accounting and Auditing- VII (Financial Accounting)

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	<p>Financial Accounting is a specific branch of accounting that involves the process of recording, summarizing, and reporting various transactions resulting from business operations over a period of time.</p> <p>Financial Accounting plays a crucial role in the business world, serving several important purposes like Investment Decisions, Financial Reporting, Transparency, Accountability, Comparability and Valuation.</p>
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<p><b>Course Objectives:</b> The objective of this course is to:</p> <ol style="list-style-type: none"> <li>1. learn preparation and presentation of final accounts of a company as per Schedule III of the Companies Act.</li> <li>2. learn how the companies restructure their Balance Sheet by altering share capital or reducing it and its accounting treatments.</li> <li>3. gain a comprehensive understanding of presentation, valuation and accounting treatment of financial instruments.</li> <li>4. understand the concept and accounting procedure of underwriting of shares and debentures and its significance in raising finance.</li> </ol>	
7	<p><b>Course Outcomes:</b> After completion of the course the learners will be able to:</p> <ol style="list-style-type: none"> <li>1. prepare and present the final accounts of a company as per Schedule III of Companies Act.</li> <li>2. apply the accounting procedure of internal reconstruction and restructure the financial statements of a Company.</li> <li>3. prepare Investment accounts of financial instruments after applying the accounting procedure as stated under AS 13.</li> <li>4. determine the net liability of underwriters and record accounting transactions for underwriting of shares and debentures.</li> </ol>	

**Module 1: Preparation of Final Accounts of Companies (15 Hours)****1. Provision of Companies Act, 2013:**

- Annual General Meeting (AGM)
- Accounting Year
- Balance Sheet & Profit and Loss
- Vertical format of Final Accounts and Notes to Accounts

**2. Schedule III of Companies Act, 2013:**

- Introduction
- General Instructions for preparation of Balance Sheet and Profit & Loss Account
- Part I – Form of Balance Sheet
- Part II – Form of Profit and Loss
- Guidance by ICAI
- Format for preparing Notes to Accounts

**3. Adjustments:**

- Year-end Adjustments and adjustments as per Accounting Standards
- Provision for Income Tax, Income Tax payments and Tax due of Assessment
- Prior Period Expenses or Incomes
- Annual/Final, Interim, Unpaid and Unclaimed Dividends, Corporate Dividend Tax
- Managerial Remuneration and Transfer to Reserves
- Calls-in-Arrears and Share Forfeited Account

**4. Illustrations:**

- Notes to accounts
- Profit and Loss and Balance Sheet and adjustments

**Module 2: Internal Reconstruction (15 Hours)****1. Introduction:**

- Need for Internal Reconstruction
- Internal Reconstruction V/s. External Reconstruction

**2. Reconstruction Scheme and Legal Procedure:**

- Alteration of Share Capital
- Variation of Shareholder's Rights
- Reduction of Share Capital
- Compromise/Arrangement

**3. Accounting Procedure:**

- Accounting situations
- Entries on Internal Reconstruction

- Pro-forma Capital Reduction/Reconstruction Account
- Balance Sheet after reconstruction

**4. Illustration:**

- Journal, Capital Reduction Account and Balance sheet

**Module 3: Investment Accounting (w.r.t. AS-13) (15 Hours)**

**1. Accounting for Investment in Debentures and Bonds:**

- Basic Concepts
- Format for Investment Account
- Accounting Entries in Journal

**2. Accounting for Investment in Equity Shares:**

- Basic Concepts
- Recording Transactions in Investment Account

**3. Illustrations:**

- Bonds and Debentures
- Shares

**Module 4: Underwriting of Shares and Debentures (15 Hours)**

**1. Introduction to Underwriting:**

- Underwriting Commission
- Underwriters
- Sub-Underwriters
- Brokers
- Manager to Issues

**2. Types of Underwriting:**

- Open or Conditional Underwriting
- Firm Underwriting
- Full and Partial Underwriting
- Sole and Joint Underwriting
- Marked and Unmarked Underwriting

**3. Liability of the Underwriters:**

- Gross Liability
- Net Liability

**4. Accounting Treatment and Illustration:**

- Normal and Firm Underwriting
- Journal Entries

9	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Dr. Goyal, V.K., Corporate Accounting, 1<sup>st</sup> Edition, Excel Books Publication P Ltd. 2007, New Delhi.</li> <li>2. Dr. Maheshwari, SN &amp; SK, Corporate Accounting, 5<sup>th</sup> Edition, Vikas Publication House Pvt. Ltd., New Delhi.</li> <li>3. Ghosh, T.P., Financial Accounting for Manager, 4th Edition, Taxmann's, 2009, New Delhi.</li> <li>4. Goyal, Bhushan Kumar, Corporate Accounting, 1<sup>st</sup> Edition, International Book House Pvt. Ltd., 2013, New Delhi.</li> <li>5. Goyal, Bhushan Kumar, Corporate Accounting, 4<sup>th</sup> Edition, International Book House Pvt. Ltd., 2017, New Delhi.</li> <li>6. Tulsian, P.C., Corporate Accounting, 1<sup>st</sup> Edition, Tata Mc Graw Hill Publishing Co. Ltd., 2007, New Delhi.</li> </ol>														
10	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>													
11	<p><b>Continuous Evaluation through:</b></p> <table border="1"> <thead> <tr> <th data-bbox="240 961 756 1098">Sub-components</th> <th data-bbox="756 961 980 1098">Maximum Marks</th> <th data-bbox="980 961 1208 1098">Conditions for passing</th> </tr> </thead> <tbody> <tr> <td data-bbox="240 1098 756 1346">1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="756 1098 980 1346">15</td> <td data-bbox="980 1098 1208 1841" rowspan="4">A learner must be present for each of the sub-components.</td> </tr> <tr> <td data-bbox="240 1346 756 1596">2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="756 1346 980 1596">15</td> </tr> <tr> <td data-bbox="240 1596 756 1745">3) MCQ Based Test</td> <td data-bbox="756 1596 980 1745">10</td> </tr> <tr> <td data-bbox="240 1745 756 1841">Total</td> <td data-bbox="756 1745 980 1841">40</td> </tr> </tbody> </table>		Sub-components	Maximum Marks	Conditions for passing	1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.	2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	3) MCQ Based Test	10	Total	40	
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3) MCQ Based Test	10														
Total	40														

12	<b>Format of Question Paper:</b>	
	<b>Format of Question Paper for Semester End Examination (SEE)</b>	
	<b>Maximum Marks: 60</b>	<b>Duration: 2 hours</b>
	<b>Note: All questions are compulsory.</b>	
	<b>Q1. A) Practical Question (Module 1)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q1. B) Practical/ Theory Question (Module 1)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 1)</b>	<b>(8 marks)</b>
	<b>Q2. A) Practical Question (Module 2)</b>	<b>(15 marks)</b>
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	<b>Q2. B) Practical/ Theory Question (Module 2)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 2)</b>	<b>(8 marks)</b>
	<b>Q3. A) Practical Question (Module 3)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q3. B) Practical/ Theory Question (Module 3)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 3)</b>	<b>(8 marks)</b>
	<b>Q4. A) Practical Question (Module 4)</b>	<b>(15 marks)</b>
<b>OR</b>		
<b>Q4. B) Practical/ Theory Question (Module 4)</b>	<b>(7 marks)</b>	
<b>C) Practical/ Theory Question (Module 4)</b>	<b>(8 marks)</b>	
<b>Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.</b>		

**Signatures of Team Members**

Sr. No.	Name	Signature
1.	Ms. Jayalakshmi Singh	
2.	Mr. Abhilash Ashokan	

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Knowledge is Supreme

**Title of the Course: Financial Accounting and Auditing - VIII  
(Cost Accounting)**

**Semester - V**

**Programme: Bachelor of Commerce (B.Com.)**

**Syllabus for 4 Credit Course from the Academic Year 2024-2025**

## Name of the Course: Financial Accounting and Auditing- VIII (Cost Accounting)

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Cost accounting is a vital branch of accounting that focuses on recording, analyzing and managing costs within a business. The course emphasis on different types of cost. Its application spans across industries such as manufacturing, retail, healthcare, and services, where precise cost information is crucial for pricing, budgeting, and performance evaluation.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 marks Semester End Examination 60 marks
6	<b>Course Objectives:</b> The objective of this course is to:	<ol style="list-style-type: none"> <li>1. understand the scope of cost accounting, elements of cost, classification of stock, decision making and control .</li> <li>2. understand the principles of material cost accounting, covering inventory valuation and cost control.</li> <li>3. understand the overview of statutory requirement, system of wage payment and allocation of overheads.</li> <li>4. understand the classification of cost on the basis of direct and indirect cost</li> </ol>
7	<b>Course Outcomes:</b> After completion of the course the learners will be able to:	<ol style="list-style-type: none"> <li>1. explain the cost accounting concepts and elements of cost.</li> <li>2. compute stock levels and value of inventory using First In First Out and Weighted Average methods.</li> <li>3. ascertain the Labour turnover, remuneration scheme, Labour hour rate, allocation and absorption of overheads.</li> <li>4. ascertain the output costing and unit costing to prepare element wise cost sheet and to ascertain profit</li> </ol>

<b>8</b>	<b>Module 1: Introduction to Cost Accounting (15 Hours)</b>
	<ul style="list-style-type: none"> <li>• Objectives and Scope of Cost Accounting.</li> <li>• Cost Centers and Cost Unit.</li> <li>• Cost Classification for Stock Valuation, Profit Measurement, Decision Making and Control</li> <li>• Coding System.</li> <li>• Element of Cost.</li> <li>• Cost Behavior Pattern, Separating the Components of Semi-Variable Cost.</li> <li>• Simple Practical Problems</li> </ul>
	<b>Module 2: Material Cost (15 Hours)</b>
	<ul style="list-style-type: none"> <li>• Procurement Procedure- Store Procedure and Documentation in Respect of Receipt and issue of Stock, Stock verification.</li> <li>• Inventory Control- Technique of Fixing of minimum, Maximum and Reorder Levels, Economic</li> <li>• Order Quantity, ABC Classification; Stocktaking and Perpetual Inventory. Inventory Accounting – Calculation of EOQ.</li> <li>• Raw Material Turn Over Ratio.</li> <li>• Preparation of Stock ledger and valuation of Inventories, based on FIFO and weighted average cost.</li> </ul>
	<b>Module 3: Labour and Overheads Cost (15 Hours)</b>
<ul style="list-style-type: none"> <li>• Attendance and Payroll Procedure, Overview of Statutory Requirements, Overtime, Idel Time and Incentives.</li> <li>• Labour Turn-Over.</li> <li>• Utilization of Labour, Direct and Indirect Labour, Charging of Labour Cost, Identifying Labour Hours with Work Orders or Batches or Capital Jobs.</li> <li>• Efficiency Rating Procedures.</li> </ul>	
<b>Module 4: Classification of Cost and Cost Sheet (15 Hours)</b>	
<ul style="list-style-type: none"> <li>• Classification of Cost and Cost Sheet.</li> <li>• Cost Unit, Cost Center.</li> <li>• Profit Center, Investment Center.</li> <li>• Cost Sheet, Total Cost, Unit Cost.</li> <li>• Different Cost for Different Purpose.</li> </ul>	

9	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Arora, M.N. Cost and Management Accounting. 1st ed., Himalaya Publication, 2004, Kolkata.</li> <li>2. Agarwal, N.K., and Deepali Jain. Cost Accounting: Concepts and Methods. 1st ed., Asian Books Private Ltd., 2008, New Delhi.</li> <li>3. Athma, Prashanta. Costing Management Accounting. 1st ed., Himalaya Publishing House, 2011, Mumbai.</li> <li>4. Arora, M.N. Cost and Management Accounting. 1st ed., Himalaya Publishing House, 2004, Mumbai.</li> <li>5. Saxena, V.K., and C.D. Vashisht. Cost and Management Accounting. 2nd ed., Sultan &amp; Sons, 2006, New Delhi.</li> <li>6. Tulsian, P.C. Practical Costing. Vikas Publications House Ltd., 2000, New Delhi.</li> </ol>													
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Total	<b>40</b>													

12	<b>Format of Question Paper:</b>	
	<b>Format of Question Paper for Semester End Examination (SEE)</b>	
	<b>Maximum Marks: 60</b>	<b>Duration: 2 hours</b>
	<b>Note: All questions are compulsory.</b>	
	<b>Q1. A) Practical Question (Module 1)</b>	<b>(15 marks)</b>
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<b>Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.</b>		

Signatures of Team Members

Sr. No.	Name	Signature
1.	Ms. Jayalakshmi Singh	
2.	Ms. Suman Pareek	
3.	Ms. Shweta Ghule	

Annexure 3

AC –

Item No. –

**Programme: Bachelor of Commerce (B.Com.)**

**Title of the Course: Macro-Economic Aspects of India (Semester V)**

**Syllabus for 3 credit Course For the academic year 2024-2025**

**Name of the Course: Macro-Economic Aspects of India**

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course is designed to provide students with a comprehensive understanding of the macro-economic aspects of India, focusing on key economic indicators, policies, and challenges.
2	<b>Vertical:</b>	Core
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	3 credits
5	<b>Hours Allotted:</b>	45 Hours
6	<b>Marks Allotted:</b>	100 marks
7	<b>Course Objectives:</b> By end of this course student should be: 8) able to comprehend the key economic reforms introduced in India and analyze the current state of the health and education sectors in India. 9) able to understand the importance of agriculture pricing, finance, and marketing. 10) to grasp changes in the industrial sector especially in the context of disinvestment of public sector enterprises and the emphasis on micro, medium and small enterprises 11) able to understand the changes in the banking and financial sectors, including money market and capital market reforms.	
8	<b>Course Outcomes:</b> Upon completion of this course students will be: 8) to demonstrate a thorough understanding of the recent economic reforms in India. 9) to critically analyse the status of the health and education sectors, 10) able to have a holistic perspective on the dynamics of agriculture, industry, and the service sector in India, enabling them to discuss the intricate relationships and potential synergies among these sectors. 11) able to develop the ability to assess the impact of banking and financial reforms on economic stability, understand the functioning of money and capital markets, and articulate the role of these markets in fostering economic growth and development.	

9	<b>Module I: Macro Economic overview of India (15 hours)</b>
	<ul style="list-style-type: none"> <li>• Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health, and family welfare.</li> <li>• Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes.</li> <li>• Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.</li> </ul>
	<b>Module 2: Agriculture During Post Reform Period (15 hours)</b>
	<ul style="list-style-type: none"> <li>• National Agricultural Policy 2000: Objectives, features, effectiveness, and revisions in the policy.</li> <li>• Agricultural pricing and agricultural finance.</li> <li>• Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments.</li> </ul>
	<b>Module 3: The Industry and Service Sector During Post Reform Period (15 hours)</b>
<ul style="list-style-type: none"> <li>• Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007.</li> <li>• Challenges and Transformations in Indian Manufacturing: infrastructure constraints, access to finance, and global competition- Industry 4.0 in Indian manufacturing</li> <li>• Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry</li> </ul>	
<b>Module 4 Banking and Financial Market (15 hours)</b>	
<ul style="list-style-type: none"> <li>• Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry.</li> <li>• Money Market – Structure, Limitations and Reforms.</li> <li>• Capital Market – Structure, Growth and Reforms.</li> </ul>	
10	<p>References:</p> <p>13) A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher</p> <p>14) Gaurav Dutt &amp; Ashwini Mahajan, (2016) Indian Economy, S.Chand&amp; company PVT LTD New Delhi</p> <p>15) Misra and Puri- Indian Economy Himalaya Publishing House – Delhi</p> <p>16) RuddarDatt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi.</p>

11	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>	
12	<b>Continuous Evaluation through:</b>		
	Sub-components	Maximum Marks	Minimum Passing Marks in Each of the Sub-components
	1) Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.	15	A learner must be present for each of the sub-components.
	2) Book review. The book selected must be approved by the teacher. A report of 1000 words must be submitted.	15	
	3) MCQ Based Test	10	
	Total	40	
13	<b>Format of Question Paper:</b> for the final examination		

### Question Paper Pattern for Semester End Examination (SEE)

**Maximum Marks: 60**

**Duration: 2 hours.**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions	Maximum Marks	From
1)	<b>Attempt any 1 question out of the following 3:</b>	15 marks	Module I
	a) Full length question		
	b) Three Notes (5 Marks Each)		
	c) Application/Numerical Question		
2)	<b>Attempt any 1 question out of the following 3:</b>	15 marks	Module II
	a) Full length question		
	b) Three Notes (5 Marks Each)		
	c) Application/Numerical Question		
3)	<b>Attempt any 1 question out of the following 3:</b>	15 marks	Module III
	a) Full length question		
	b) Three Notes (5 Marks Each)		
	c) Application/Numerical Question		
4)	<b>Attempt any 1 question out of the following 3:</b>	15marks	Module IV
	a) Full length question		
	b) Three Notes (5 Marks Each)		
	c) Application/Numerical Question		

AC –

Item No. –

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**Title of the Course:**

**Commerce V – Marketing**

**Programme: Bachelor of Commerce (B.Com.) Semester – V**

**Syllabus for 4 Credits Course**

**From the academic year: 2024-2025**

## Name of the Course: Commerce V – Marketing

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course provides learners with an overview of the marketing function with an emphasis on creating value through marketing, market research, consumer behavior, pricing strategies, marketing channels, and various methods of promotion.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to: <ol style="list-style-type: none"> <li>1. Make the learners acquainted with marketing concepts, significance, scope and its evolution.</li> <li>2. Familiarise the learners with the marketing mix.</li> <li>3. Understand the various decision areas within marketing and the tools and methods used by marketing managers for making decisions.</li> <li>4. Make the learners aware about recent trends and challenges in marketing.</li> </ol>	
7	<b>Course Outcomes:</b> After the completion of the course, the learners will be able to: <ol style="list-style-type: none"> <li>1. Critically evaluate the marketing functions and role it plays in achieving organisational success.</li> <li>2. Evaluate how marketing strategies align with corporate strategies.</li> <li>3. Demonstrate various marketing strategies, pricing and channel decisions.</li> <li>4. Apply key marketing tools to solve marketing problems and evaluation of market performance and recent trends in marketing.</li> </ol>	

<b>8</b>	<p><b>Module 1: Introduction to Marketing</b></p> <ul style="list-style-type: none"> <li>● <b>Marketing</b> - Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing</li> <li>● <b>Marketing Research</b> - Concept, Features, Process Marketing Information System- Concept, Components Data Mining- Concept, Importance</li> <li>● <b>Consumer Behaviour</b> - Concept, Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation <b>Customer Relationship Management</b> - Concept, Techniques Market Targeting - Concept, Five patterns of Target market Selection</li> </ul> <hr/> <p><b>Module 2: Product and Pricing Decisions</b></p> <ul style="list-style-type: none"> <li>● <b>Marketing Mix</b> - Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components Brand Equity- Concept, Factors influencing Brand Equity</li> <li>● <b>Packaging</b> - Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance &amp; Challenges</li> <li>● <b>Pricing</b> - Concept, Objectives, Factors influencing Pricing, Pricing Strategies</li> </ul> <hr/> <p><b>Module 3: Distribution and Promotion Decisions</b></p> <ul style="list-style-type: none"> <li>● <b>Physical Distribution</b> - Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional &amp; Contemporary Channels) Supply Chain Management-Concept, Components of SCM</li> <li>● <b>Promotion</b> - Concept, Importance, Elements of Promotion mix <i>Integrated Marketing Communication (IMC)</i>- Concept, Scope, Importance</li> <li>● <b>Sales Management</b> - Concept, Components, Emerging trends in selling, <i>Personal Selling</i> - Concept, Process of personal selling, Skill Sets required for Effective Selling</li> </ul> <hr/> <p><b>Module 4: Key Marketing Dimensions</b></p> <ul style="list-style-type: none"> <li>● <b>Marketing Ethics</b> - Concept, Unethical practices in marketing, General role of consumer organizations in Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Niche Marketing Ethics</li> <li>● <b>Rural Marketing</b> - Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance</li> </ul>
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- **Challenges** faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing  
Factors contributing to Success of brands in India with suitable examples. Reasons for failure of brands in India with suitable examples.

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**Signatures of Team Members**

Sr. No.	Name	Signature
1.	Dr. Sadhana Venkatesh	
2.	Ms. Jyoti Ghosh	

AC –

Item No. –

**Tolani  
College of  
Commerce  
(Autonomous)**



Knowledge is Supreme

**Title of the Course:**

**Export Marketing**

**Programme: Bachelor of Commerce (B.Com.) Semester – V**

**Syllabus for 4 Credits Course**

**From the academic year: 2024-2025**

## Name of the Course: Export Marketing

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course provides a comprehensive understanding of export marketing, covering theoretical concepts and practical applications. The learners will understand the significance of exports, global trade dynamics, India's Foreign Trade Policy, and available incentives for exporters.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to:	<ol style="list-style-type: none"> <li>1. Provide learners with a comprehensive understanding of the concepts of export marketing including its significance and challenges.</li> <li>2. Familiarise the learners with the global framework for export marketing.</li> <li>3. Impart knowledge about India's Foreign Trade Policy (FTP)</li> <li>4. Educate learners about export incentives and assistance available to Indian exporters and various schemes aimed at promoting exports</li> </ol>
7	<b>Course Outcomes:</b> After the completion of the course, the learners will be able to:	<ol style="list-style-type: none"> <li>1. Understand the fundamental concepts of export marketing and identify the requirements of export marketing.</li> <li>2. Identify the impact of global framework on export marketing.</li> <li>3. Comprehend the details of the Foreign Trade Policy and analyse the benefits enjoyed by Indian exporters.</li> <li>4. Demonstrate knowledge of financial incentives and institutional support available to Indian exporters and understand how to develop strategies.</li> </ol>

<b>8</b>	<p><b>Module 1: Introduction to Export Marketing</b></p> <ul style="list-style-type: none"> <li>● <b>Concept of Export Marketing:</b> Meaning, Features of Export Marketing, Importance of Exports for a Nation and a Firm, Distinction between Domestic Marketing and Export Marketing</li> <li>● <b>Challenges and Considerations in Export Marketing:</b> Factors influencing Export Marketing, Risks involved in Export Marketing, Problems of India's Export Sector</li> <li>● <b>Trends in India's Exports:</b> Major merchandise/commodities exports of India (since 2015), Services exports of India (since 2015), Region-wise India's Export Trade (since 2015)</li> </ul>
	<p><b>Module 2: Global Framework for Export Marketing</b></p> <ul style="list-style-type: none"> <li>● <b>Trade Barriers:</b> Meaning, Types of Tariff Barriers and Non-Tariff barriers, Distinction between Tariff and Non-Tariff barriers</li> <li>● <b>Trading Blocs/Economic Groupings and WTO:</b> Major Economic Groupings of the World, Positive and Negative Impact of Regional Economic Groupings, Agreements of World Trade Organisation (WTO)</li> <li>● <b>Overseas Market:</b> Need for Overseas Market Research, Market Selection Process, Determinants of Foreign Market Selection</li> </ul>
	<p><b>Module 3: India's Foreign Trade Policy</b></p> <ul style="list-style-type: none"> <li>● <b>Foreign Trade Policy (FTP) 2015-20:</b> Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP</li> <li>● <b>Regulatory Framework and Trade Policies in Indian Foreign Trade:</b> Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports</li> <li>● <b>Benefits to Special Exporters:</b> Benefits to Status Holders &amp; Towns of Excellence, Common benefits for EHTP, BTP and STP, Benefits enjoyed by (IIAs) Integrated Industrial Areas (SEZ), EOU, AEZ</li> </ul>
	<p><b>Module 4: Export Incentives and Assistance</b></p> <ul style="list-style-type: none"> <li>● <b>Financial Incentives available to Indian Exporters:</b> Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre (IRMAC),</li> <li>● <b>Institutional Assistance to Indian Exporters:</b> Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) &amp; Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)</li> <li>● <b>Schemes:</b> Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme, Duty Drawback (DBK), IGST Refund for Exporters</li> </ul>

9	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Aswathappa K., International Business, McGraw-Hill Education (India) Pvt. Ltd., 7th edition, 2020</li> <li>2. C. Rama Gopal, Export Import Procedures - Documentation and Logistics, New Age International Publishers, 2006, Reprint January 2016</li> <li>3. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, 21<sup>st</sup> Edition, 2019</li> <li>4. Mary C. Gilly and et al., International Marketing, Tata McGraw-Hill Co. Ltd., 18<sup>th</sup> edition, 2020</li> <li>5. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, Cengage Learning, 11<sup>th</sup> edition, 2022</li> <li>6. M. I. Mahajan, Export Policy Procedures &amp; Documentation, Snow White Publications Pvt. Ltd., 26th edition, 2015</li> <li>7. P.K.Vasudeva, International Marketing, Excel Books, 3<sup>rd</sup> edition, 2006</li> <li>8. R.L.Varshney and B. Bhattacharya, International Marketing Management: An Indian Perspective, Sultan Chand &amp; Sons, 24th edition, 2012</li> <li>9. T.A.S. Balagopal, Export Management, Himalaya Publishing House, 22<sup>nd</sup> edition, 2016</li> <li>10. Usha Kiran Rai, Export-Import and Logistics Management, PHI Learning Pvt. Ltd., 2<sup>nd</sup> edition, 2010</li> </ol>												
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2.	Ms. Jyoti Ghosh	

AC –

Item No. –

Tolani  
College of  
Commerce  
(Autonom  
ous)



Knowledge is Supreme

**Title of the Course:**

**Marketing Research**

**Programme: Bachelor of Commerce (B.Com.) Semester – V**

**Syllabus for 4 Credits Course**

**From the academic year: 2024-2025**

## Name of the Course: Marketing Research

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Research Methodology is a pivotal subject in commerce and related domains, intended to equip students with the necessary skills and knowledge for conducting research. It serves as a fundamental element in grasping the systematic processes essential for effective research, making it a crucial component in academic and professional development.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to:	<ol style="list-style-type: none"> <li>1. Enhance the abilities of learners to undertake research in business &amp; social sciences.</li> <li>2. Enable the learners to understand, develop and apply the fundamental skills in formulating research problems.</li> <li>3. Enable the learners in understanding and developing the most appropriate methodology for their research.</li> <li>4. Make the learners familiar with the basic statistical tools and techniques applicable for research.</li> </ol>
7	<b>Course Outcomes:</b> After the completion of the course, the learners will be able to:	<ol style="list-style-type: none"> <li>1. Gain proficiency in locating and selecting relevant research papers, and develop the skills to independently write well-structured research papers.</li> <li>2. Develop a solid understanding of various research types, the purposes behind conducting research, the step-by-step research process, and different methods for designing studies and selecting samples.</li> <li>3. Acquire knowledge on measurement and scaling techniques, as well as the ability to conduct quantitative data analysis, enabling effective interpretation and presentation of research findings.</li> <li>4. Attain a basic awareness of data analysis and hypothesis testing procedures, providing a foundation for critical evaluation and interpretation of research results.</li> </ol>

<b>8</b>	<b>Module 1: Introduction to Marketing Research</b>
	<ul style="list-style-type: none"> <li>● <b>Marketing Research-</b> Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research</li> <li>● Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional</li> <li>● <b>Marketing Information System-</b> Definition, components, essentials of a good MIS, Concept of Decision Support System- Components, Importance <i>Data Mining-</i> concept, importance</li> </ul>
	<b>Module 2: Planning Research</b>
	<ul style="list-style-type: none"> <li>● <b>Research Design-</b> concept, importance, types Hypothesis- concept, types, importance</li> <li>● <b>Questionnaire-</b> concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire</li> <li>● <b>Sampling-</b> concept, terms in sampling, techniques of sampling, essentials of good sampling</li> </ul>
	<b>Module 3: Data Collection</b>
<ul style="list-style-type: none"> <li>● <b>Primary data-</b>concept, merits, demerits, methods</li> <li>● <b>Secondary data-</b> concept, merits, demerits, sources</li> <li>● <b>Qualitative and Quantitative research-</b> concept, features, Qualitative v/s Quantitative research, Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance</li> </ul>	
<b>Module 4: Data Processing, Analysis, Reporting</b>	
<ul style="list-style-type: none"> <li>● <b>Stages in Data processing</b> Editing- meaning, Objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods</li> <li>● <b>Data Analysis &amp; Interpretation</b> Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages</li> <li>● <b>Report Writing-</b> concept, types, contents, essentials, use of visual aids in research report</li> </ul>	

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<b>Sr. No.</b>	<b>Name</b>	<b>Signature</b>
1.	Dr. Sadhana Venkatesh	
2.	Ms. Jyoti Ghosh	

**Revised Syllabus of Courses of B.Com. Programme at Semester V  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**2. Computer Systems and Applications Paper - I**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<p data-bbox="320 185 954 219"><b>Data Communication, Networking and Internet</b></p> <p data-bbox="320 230 1401 304"><b>a)</b> Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p data-bbox="320 309 807 342"><b>b)</b> Network Basics and Infrastructure</p> <ul data-bbox="360 347 1401 622" style="list-style-type: none"> <li>• Definition, Types (LAN, MAN, WAN) Advantages.</li> <li>• Network Structures – Server Based, Client server, Peer to Peer.</li> <li>• Topologies – Star, Bus, Ring.</li> <li>• Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared.</li> <li>• Network Hardware: Hubs, Bridges, Switches, Routers.</li> <li>• Network Protocols – TCP/IP, OSI Model.</li> </ul> <p data-bbox="320 627 472 660"><b>c)</b> Internet</p> <ul data-bbox="360 665 1401 1021" style="list-style-type: none"> <li>• Definition, Types of connections, sharing internet connection, Hot Spots.</li> <li>• Services on net- WWW, Email-Blogs.</li> <li>• IP addresses, Domain names, URLs, Hyperlinks, Web Browsers</li> <li>• Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines.</li> <li>• Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses.</li> <li>• Cyber Crime, Hacking, Sniffing, Spoofing</li> </ul>
2	<p data-bbox="320 1030 608 1064"><b>Database and MySQL</b></p> <p data-bbox="320 1068 1401 1142"><b>a) Introduction :</b>To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p data-bbox="320 1146 1401 1615"><b>b) MySQL Basics :</b>Statements (Schema Statements, Data statements, Transaction statements), names (table &amp; column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>
3	<p data-bbox="320 1624 608 1657"><b>Database and MySQL</b></p> <p data-bbox="320 1662 1401 1809"><b>a) MySQL Simple queries :</b> TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, &lt;, &gt;, &lt;&gt;, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.</p> <p data-bbox="320 1814 1401 1888"><b>b) Multi-table queries:</b>Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).</p> <p data-bbox="320 1892 1401 2029"><b>c) Nested Queries (Only up to two levels) :</b>Using sub queries, sub query search conditions, sub queries &amp; joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>

Sr. No.	Modules / Units
4	Spread Sheet
	<p><b>a) Creating and Navigating worksheets and adding information to worksheets</b></p> <ul style="list-style-type: none"> <li>• Types of data, entering different types of data such as texts, numbers, dates, functions.</li> <li>• Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo.</li> <li>• Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows.</li> <li>• Find and replace values. Spell check.</li> <li>• Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.</li> </ul> <p><b>b) Multiple Spreadsheets</b></p> <ul style="list-style-type: none"> <li>• Adding, removing, hiding and renaming worksheets.</li> <li>• Add headers/Footers to a Workbook. Page breaks, preview.</li> <li>• Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks).</li> </ul> <p><b>c) Functions</b></p> <ul style="list-style-type: none"> <li>• Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE</li> <li>• Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE</li> </ul> <p><b>d) Data Analysis</b></p> <ul style="list-style-type: none"> <li>• Sorting, Subtotal.</li> <li>• Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.</li> </ul>

**Note :**

- a) Theory 03 lectures per week.
- b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- c) 10 Practical's are to be completed in each semester.

**Semester V**

Topic	Number of Practical's
Word processing	01
Spread sheet	03
MySQL	06

Minimum 6 practical's are to be recorded in the journal in the Semester V  
 [Minimum 4 on SQL, 2 on MS-Excel]

AC –  
Item No. –

**Tolani College of Commerce  
(Autonomous)**



**Title of the Course: Direct and Indirect Taxes Paper-I  
(Direct Tax)**

**(Semester – V)**

**Programme: Bachelor of Commerce (B.Com.)**

**Syllabus for 4 Credit Course from the Academic Year 2024-2025**

**Name of the Course: Direct and Indirect Taxes Paper-I (Direct Tax)**

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course covers the study of taxation principles, regulations, and practices related to direct taxes imposed on individuals and businesses.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to:	<ol style="list-style-type: none"> <li>1. enable the learners to learn principles and concepts of Taxation.</li> <li>2. enable the learners to gain provisional and procedural knowledge about Income Tax Law in force for relevant accounting year.</li> <li>3. gain knowledge about preparation of computation of incomes and submission of Income Tax Return under the Income Tax Act, 1961.</li> <li>4. enable the students to compute the net total taxable income of an individual.</li> </ol>
7	<b>Course Outcomes:</b> After completion of the course the learners will be able to:	<ol style="list-style-type: none"> <li>1. determine the residential status of an individual and scope of total income.</li> <li>2. compute Salary Income, Income from House Property, short-term and long-term capital gains of an Individual assessee as well as Business Income of an Individual who is involved in Business and Profession.</li> <li>3. have a basic overview about various deduction under sec 80.</li> <li>4. compute gross total income of an Individual assessee after taking into account deduction u/s 80. and will have a basic overview of Individual return filing.</li> </ol>

<b>8</b>	<b>Module 1: Basic Terms &amp; Scope of Total Income &amp; Residential Status (15 hours)</b>
	<ul style="list-style-type: none"> <li>● Assessee, Assessment, Assessment Year, Annual value, Business,</li> <li>● Capital Assets, Income, Person, Previous Year, Transfer</li> <li>● Scope of Total Income (S: 5)</li> <li>● Residential Status (S: 6) for Individual assessee</li> </ul>
	<b>Module 2: Heads of Income (S: 14) (15 hours)</b>
	<ul style="list-style-type: none"> <li>● Salary (S: 15 to 17)</li> <li>● Income from House Properties (S: 22 to 27)</li> <li>● Profit and Gain from Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.</li> <li>● Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only</li> <li>● Income from Other Sources (S: 56 to S: 59)</li> <li>● Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources</li> </ul>
	<b>Module 3: Deduction from Total Income (15 hours)</b>
	<ul style="list-style-type: none"> <li>● S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA</li> </ul>
	<b>Module 4: Computation of Total Income for Individual &amp; Return Filing (15 hours)</b>
<ul style="list-style-type: none"> <li>● Total Income for Individual</li> <li>● Return Filing – Types of Return &amp; Provisions relating to filing of returns (Sec 37 to Sec 48)</li> </ul>	

**Notes:**

- The Syllabus is restricted to study of sections, specifically mentioned rules and notifications only.
- All modules / units include Computational problems / Case Study.
- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

9	<p><b>Reference Books:</b></p> <p>1) Singhania, Vinod K., and Kapil Singhania. Students' Guide to Income Tax Including GST. Taxmann Publications, 2020.</p> <p>2) Girish Ahuja, and Ravi Gupta. Direct Taxes Law &amp; Practice: As Amended by Finance Act, 2021. Bharat Law House Pvt. Ltd., 2021.</p> <p>3) T.N. Manoharan, and G. R. Hari. Direct Taxes Ready Reckoner. Snow White Publications Pvt. Ltd., 2020.</p> <p>4) Dr. Sanjiv Agarwal, and CA Ravi Gupta. Direct Taxes Law &amp; Practice. Bharat Law House Pvt. Ltd., 2019.</p> <p>5) Dr. Girish Ahuja, and Dr. Ravi Gupta. Direct Taxes Law &amp; Practice. Bharat Law House Pvt. Ltd., 2020.</p> <p>6) Dr. Girish Ahuja, and Dr. Ravi Gupta. Textbook on Income Tax Law. Bharat Law House Pvt. Ltd., 2021.</p> <p>7) V.P. Gaur, and Ravi Gupta. Direct Taxes Law and Practice. Commercial Law Publishers (India) Pvt. Ltd., 2020.</p> <p>8) Dr. H.C. Mehrotra, and Dr. S.P. Goyal. Students Guide to Income Tax Including GST (For FY 2020-21). Allahabad Law Agency, 2021.</p> <p>9) Vinod K. Singhania, and Kapil Singhania. Direct Taxes Law and Practice. Taxmann Publications, 2020.</p> <p>10) Dr. Vinod K. Singhania, and Kapil Singhania. Direct Taxes Ready Reckoner. Taxmann Publications, 2020.</p>													
10	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>												
11	<p>Continuous Evaluation through:</p> <table border="1" data-bbox="240 1203 1230 1879"> <thead> <tr> <th data-bbox="240 1203 834 1318">Sub-components</th> <th data-bbox="834 1203 1003 1318">Maximum Marks</th> <th data-bbox="1003 1203 1230 1318">Conditions for passing</th> </tr> </thead> <tbody> <tr> <td data-bbox="240 1318 834 1493">1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="834 1318 1003 1493">15</td> <td data-bbox="1003 1318 1230 1879" rowspan="4">A learner must be present for each of the sub-components.</td> </tr> <tr> <td data-bbox="240 1493 834 1696">2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</td> <td data-bbox="834 1493 1003 1696">15</td> </tr> <tr> <td data-bbox="240 1696 834 1791">3) MCQ Based Test</td> <td data-bbox="834 1696 1003 1791">10</td> </tr> <tr> <td data-bbox="240 1791 834 1879">Total</td> <td data-bbox="834 1791 1003 1879">40</td> </tr> </tbody> </table>	Sub-components	Maximum Marks	Conditions for passing	1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.	2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar	15	3) MCQ Based Test	10	Total	40	
Sub-components	Maximum Marks	Conditions for passing												
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2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar	15													
3) MCQ Based Test	10													
Total	40													

**12 Format of Question Paper:****Format of Question Paper for Semester End Examination (SEE)****Maximum Marks: 60****Duration: 2 hours**

Note: All questions are compulsory.

Question no.	Particulars	Marks
Q-1	<b>Attempt the following</b> A (Theory/Practical Question) B (Theory/Practical Question) <b>OR</b> C (Theory/Practical Question) D (Theory/Practical Question)	08 Marks 07 Marks  08 Marks 07 Marks
Q-2	<b>Attempt the following</b> A (Theory/Practical Question) B (Theory/Practical Question) <b>OR</b> C (Theory/Practical Question) D (Theory/Practical Question)	08 Marks 07 Marks  08 Marks 07 Marks
Q-3	<b>Attempt the following</b> A (Theory/Practical Question) B (Theory/Practical Question) <b>OR</b> C (Theory/Practical Question) D (Theory/Practical Question)	08 Marks 07 Marks  08 Marks 07 Marks
Q-4	<b>Attempt the following</b> A (Theory/Practical Question) B (Theory/Practical Question) <b>OR</b> C Short notes (Any 3 out of 5)	08 Marks 07 Marks  15 Marks

**Note:** Theory/Practical question of 7 & 8 Marks can be Three Question of 5 each or One Question of 15 Marks or Two Question of 10 & 5 Marks each.

**Signatures of Team Members**

Sr.No.	Name	Signature
1.	Ms. Jayalakshmi Singh	
2.	Mr. Shaji Kutty	