NIRMALA MEMORIAL FOUNDATION COLLEGE O
COMMERCE AND SCIENCE (AUTONOMOUS)
NAAC Reaccredited 'B++' Grade

Affiliated to the

UNIVERSITY OF MUMBAI

Program: Bachelor of Commerce (Accounting and Finance)

S.Y.B. Com (Accounting and Finance)

Semester III and Semester IV

Choice Based Credit System (CBCS) with effect

from the Academic year 2026-2027

Academic Council No:

Agenda No.

Course Structure

		Semester- III		Semester- IV	
Verticals		**Subject**	**Credits**	**Subject**	**Credits**
Vertical 1	**Major Subjects**	Financial Accounting III	**4**	Financial Accounting IV	**4**
		Cost Accounting - III	**4**	Management Accounting -	**4**
Vertical 2 (ANY ONE BASED ON MAJOR)	**Minor Subject**	Commerce & Management (Introduction to Management - I)	**4**	Commerce & Management (Indian Financial System)	**4**
Vertical 3	**Open Elective**	Corporate Law - I	**2**	Corporate Law - II	**2**
Vertical 4 (ANY ONE BASED ON MAJOR)	**VSC/SEC**	Taxation II (Direct Tax) (VSC)	**2**	Taxation III (ITR Filling) (SEC)	**2**
Vertical 5	**AEC**	Hindi Bhasha: Vyavaharik Prayog Ability Enhancement Course	**2**	Hindi Bhasha:Kaushal Ke Aadhar Ability Enhancement Course	**2**
Vertical 6	**FP / CEP**	FP	**2**	CEP	**2**
Vertical 6	**CC**	CC	**2**	CC	**2**
		Total credits	**22**		**22**

SEM - III

Vertical-I



Program: B.Com (Accounting and Finance)				Semester: III	
Course: FINANCIAL ACCOUNTING - III				Course Code: NUAF301	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60

Learning Objectives:

1. To enable students to understand the preparation of final accounts of partnership concerns.
2. To equip students with an understanding of piecemeal distribution of cash among the partners.
3. To enable students to comprehend the amalgamation of firms and the synergies that follow.
4. To provide insights into the conversion of partnership firms into limited companies.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

CO1: Understand the preparation of final accounts of partnership concerns.
CO2: Understand about the piecemeal distribution of cash among the partners.
CO3: Understanding on amalgamation of firms..
CO4: Develop the knowledge about sale of partnership and conversion into a limited Company.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year	18
2	Piecemeal Distribution of Cash	12
3	Amalgamation of Firms	18
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	12
Total		60

Unit	Topic	No. of Hours/Credits
Module 1 **Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year**	1.1 Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year 1.2 Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales other given basis 1.3 Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and 1.4 Apportionment of other expenses based on time / Sales other given basis Excluding Questions where admission / retirement / death takes place in the same year 1.5 Salary, Commission to Partners Interest on Loan	**18**
Module 2 **Piecemeal Distribution of Cash**	2.1 Excess Capital Method only 2.2 Asset taken over by a partner 2.3 Treatment of past profits or past losses in the Balance sheet 2.4 Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual 2.5 Treatment of secured liabilities 2.6 Treatment of preferential liabilities like Govt. dues / labour dues etc Excluding: Insolvency of partner and Maximum Loss Method	**12**
Module 3 **Amalgamation of Firms**	3.1 Realization method only 3.2 Calculation of purchase consideration 3.3 Journal/ledger accounts of old firms 3.4 Preparing Balance sheet of new firm 3.5 Adjustment of goodwill in the new firm 3.6 Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding: Common transactions between the amalgamating firms.	**18**

Module 4 Conversion / Sale of a Partnership Firm into a Ltd. Company	4.1 Realisation method only 4.2 Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. 4.3 Preparing Balance sheet of new company	**12**

Reference Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi.

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/PSO **CO**	**PO1 (Core Concepts)**	**PO2 (Ethics & Digital Skills)**	**PO3 (Financial Analysis)**	**PO4 (Communication Skills)**	**PO5 (Life long Learning & Community)**	**PSO1 (Accounting Applications)**	**PSO2 (Tax Skills)**	**PSO3 (Software Use)**	**PSO4 (Financial Systems)**	**PSO5 (Interdisciplinary & Social Skills)**
CO1	3	1	2	1	2	3	1	1	2	2
CO2	3	1	3	1	2	3	1	1	2	2
CO3	3	1	3	2	2	3	1	2	3	2
CO4	3	1	3	2	3	3	2	2	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation

1 - Weak correlation 3 - Strong correlation

(AUTONOMOUS)

B.COM (ACCOUNTING & FINANCE)

PAPER PATTERN (EXTERNAL) - PRACTICAL SUBJECTS

Marks-60 Time-2 Hours Note: 1. All questions are compulsory
2. Figures to the right indicate full marks.

Question no.	Particulars	Marks
Q1	Objectives (MCQs/True or False)	15
Q2	Practical question	15
Q3	Practical question	15
Q4	Practical question OR Short notes	15
	Total	**60**

Note: Full length questions of 15 marks may be divided into two sub-questions of 7 or 8 and 10 or 5 marks.

PAPER PATTERN (INTERNAL) -PRACTICAL SUBJECTS

Particulars	Marks
Class test	20
Assignment / Certificate Course	10

Class participation	10
Total	**40**

Marks-40



Program: B.Com (Accounting and Finance)				Semester: III	
Course: Cost Accounting – III				Course Code: NUAF306	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60

Learning Objectives:

1. To provide students with knowledge of advanced costing methods
2. To develop analytical skills for interpreting cost data and identifying areas of inefficiency, waste, and abnormal loss.
3. To integrate costing information into managerial functions such as decision-making, pricing, budgeting, and cost control.
4. To encourage comparative analysis through uniform costing and inter-firm comparison for industry benchmarking and competitiveness.
5. To prepare students for professional careers in cost accounting, project management, consultancy, auditing, and related fields.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

CO1: To define and recall fundamental concepts of Process Costing, Contract Costing, Activity-Based Costing, and Uniform Costing.
CO2: To explain the principles, procedures, and applications of different costing methods.
CO3: To apply costing techniques for preparing process accounts, contract accounts, and activity-based cost statements.
CO4: To analyze costs and performance across processes, contracts, activities, and firms for managerial decisions.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	Process Costing	20
2	Contract Costing	10
3	Activity-Based Costing	15
4	Uniform Costing and Inter-firm Comparison	15
Total		60

Unit	Topic	No. of Hours/Credits
Module 1 Process Costing	• Introduction, Features, and Importance of Process Costing • Process Accounts: Treatment of Normal Loss, Abnormal Loss, and Abnormal Gain • Valuation of Work-in-Progress and Equivalent Production • Inter-process Transfer and Inter-process Profit • Practical Problems	20
Module 2 Contract Costing	• Features and Application of Contract Costing • Treatment of Work Certified, Work Uncertified, and Retention Money • Escalation Clause and Cost-plus Contracts • Accounting for Incomplete Contracts and Transfer of Profit • Practical Problems	10
Module 3 Activity-Based Costing	• Meaning, Features, and Need for ABC • Cost Drivers, Cost Pools, and Activity-Based Overhead Rates • Comparison of ABC with Traditional Costing Methods • Application of ABC in Manufacturing and Service Industries • Decision-Making Using ABC Data • Practical Problems	15
Module 4 Uniform Costing and Inter-firm Comparison	• meaning, Objectives, Advantages and Limitations of Uniform Costing • Inter-firm Comparison: Objectives, Advantages, and Limitations • Role of Trade Associations and Industry Practices • Case Studies and Practical Illustrations	**15**

Reference Books:

- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO / PSO / CO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO 3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	1	2	1	2	3	0	1	2	2
CO2	3	1	2	1	2	3	1	1	2	2
CO 3	3	1	2	1	2	3	1	2	3	2
CO 4	3	1	2	1	2	3	1	2	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

(AUTONOMOUS)

B.COM (ACCOUNTING & FINANCE)

PAPER PATTERN (EXTERNAL) - PRACTICAL SUBJECTS

Marks-60 Time-2 Hours Note: 1. All questions are compulsory
2. Figures to the right indicate full marks.

Question no.	Particulars	Marks
Q1	Objectives (MCQs/True or False)	15

Q2	Practical question	15
Q3	Practical question	15
Q4	Practical question OR Short notes	15
	Total	**60**

Note: Full length questions of 15 marks may be divided into two sub-questions of 7 or 8 and 10 or 5 marks.

PAPER PATTERN (INTERNAL) -PRACTICAL SUBJECTS

Particulars	**Marks**
Class test	20
Assignment / Certificate Course	10
Class participation	10
Total	**40**

Vertical-II



Program: B.Com (Accounting and Finance)				Semester: III	
Course: Commerce & Management – II Introduction to Management				Course Code: NUAF303	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 40)	Semester End Examinations (SEE) (Marks-60 in Question Paper)
4	-	-	4	40	60

Learning Objectives:

1. Understand the foundational theories, principles, and practices of management, including the roles and responsibilities of managers.
2. Apply key functions of management—planning, organizing, staffing, directing, and controlling—in real-world business scenarios.
3. Analyze the impact of leadership styles, coordination, and decision-making strategies on organizational performance.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

CO1 Understand and explain the fundamental concepts, nature, and principles of management, including planning, decision-making, and organizational structure.

CO 2 :Evaluate and apply core functions of management such as staffing, organizing, directing, and controlling in various business scenarios.

CO 3 : Analyze different leadership styles and coordination strategies to enhance managerial effectiveness and organizational performance.

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Management	**15**
2	Planning and Organising	**15**
3	Staffing	**15**
4	Directing and Controlling	**15**
	Total	**60**

Unit	Topic	No. of Hours/Credits
Module 1 **Introduction to Management**	• Definition of Management • Nature of Management • Objectives of Management • Administration vs Management • Levels of Management • Principles of Management	**15**
Module 2 **Planning and Organising**	• **Planning** : Definition and Importance of Planning • Process of Planning • Limitations of Planning • Features of Sound Planning • Features and process of decision making • **Organizing :** Definition, nature and significance • Process of organisation • Principles of organisation • Formal and Informal organisation - features, advantages and disadvantages • Centralisation and decentralisation – factors, merits and demerits • Departmentation and Delegation	**15**
Module 3 **Staffing**	• **Staffing :** Meaning, Importance of Staffing • Recruitment and its sources • Selection procedure • Distinction between Recruitment and Selection • Employment tests and types of Interview	**15**
Module 4 **Direction , Leadership, Coordination and Controlling**	• **Directing:** Meaning and Process • **Leadership:** Meaning, Styles and Qualities of Good Leader • **Co-ordination** as an Essence of Management • **Controlling:** Meaning, Process and Techniques, prerequisites of Effective control system, Resistance to control	**15**

Reference Books:

- Essentials of Management by Koontz H & W published by McGraw Hill
- Principles of Management by Ramaswamy published by Himalaya

- Management Concept and Practice by Hannagain T published by McMillan



- Basic Managerial Skills for All by McGrath E.H published by Prentice Hall of India
- Management – Text and Cases by VSP Rao published by Excel Books

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO / PSO / CO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	2	1	1	2	2	0	1	2	2
CO2	3	3	2	2	3	3	1	2	2	3
CO 3	2	3	2	3	3	2	0	2	2	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

PAPER PATTERN EXTERNAL – THEORY SUBJECT

MARKS -60 Time-2 Hour

1. All questions are compulsory
2. Figures to the right indicate full marks.

Question no.	Particulars	Marks
Q1	Objectives (MCQs/True or False/Match the column)	15
Q2	A B **OR** C D	15
Q3	A B **OR** C D	15
Q4	Case Study	15
	TOTAL	**60**

PAPER PATTERN (INTERNAL) – THEORY SUBJECT

MARKS- 40 Time-1 Hour

Particulars	**Marks**
Class test	20
Assignment / Presentation / Certificate Course	10
Class participation	10
Total	**40**



Vertical-IV



Program: B.Com (Accounting and Finance)				Semester: III	
Course: SEC - Taxation II(Direct Tax I)				Course Code: NUAF308	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	40	60

Learning Objectives:

1. To familiarize students with the provisions relating to heads of income under direct taxation.
2. To develop understanding regarding computation of capital gains and income from other sources.
3. To explain the concept and provisions of clubbing of income under the Income Tax Act.
4. To impart knowledge of deductions available under Chapter VI-A.
5. To enable students to compute total taxable income of individuals and HUFs

Course Outcomes:

On successful completion of the course,

CO1: Understand and classify income under different heads as per the Income Tax Act.

CO2: Compute short-term and long-term capital gains using applicable provisions.

CO3: Apply provisions relating to income from other sources and clubbing of income.

CO4: Calculate deductions under Chapter VI-A for individuals and HUFs.

CO5: Compute total taxable income by integrating all heads of income and deductions.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	**Heads of Income and Clubbing of Income**	15
2	**Deductions under Chapter VI-A and Computation of Total Income**	15
Total		**30**

Unit	Topic	No. of Hours/Credits
Module 1 **Heads of Income and Clubbing of Income**	**Heads of Income and Clubbing of Income** ➢ **Capital Gains:** Section 45, 48, 49, 50, 54 and 55 Computation of Short term and Long term Capital Gain ➢ **Income from Other Sources:** Section 56 – 59 ➢ **Clubbing of Income -** Section 60 to 65	15
Module 2 **Deductions under Chapter VI-A and Computation of Total Income:**	**Deductions under Chapter VI-A and Computation of Total Income:** 80A- Restriction on claim in Chapter VI- A deductions 80C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person ➢ **Computation of Total Income of Individual and HUF with respect to all heads of income and deductions**	15

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Reference Books

- **Dr. Vinod K. Singhania** – *Students' Guide to Income Tax*, Taxmann Publications.
- **Girish Ahuja & Ravi Gupta** – *Systematic Approach to Income Tax*, Bharat Law House.
- **V.K. Agrawal** – *Direct Taxes*, Kalyani Publishers.
- **Income Tax Act, 1961** – Bare Act.
- **T.N. Manoharan** – *Direct Taxes*, Snow White Publications.

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO / PSO / CO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO 3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	1	2	1	2	2	3	1	2	2
CO2	3	1	2	1	2	2	3	1	2	2
CO 3	3	1	3	1	2	3	3	2	3	2
CO 4	3	1	3	2	3	3	3	2	3	3
CO 5	3	1	3	1	3	2	2	2	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

Marks-30
Time-1 Hour
Note: 1. Q1. is compulsory

Question no.	Particulars	Marks
Q1	Objectives (MCQs/True or False)	10
Q2	Practical question	10
Q3	Practical question	10
Q4	Practical question	10

Vertical-III



Program: B.Com (Accounting and Finance)				Semester: III	
Course: SEC – Corporate Law -I				Course Code: NUAF307	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**Continuous Assessment (CA) (Marks - 20)**	**Semester End Examinations (SEE) (Marks- 30 in Question Paper)**
2	-	-	2	40	60

Learning Objectives:

1. Understand the legal framework and principles governing companies and partnerships in India.
2. Explain the process of incorporation, management, and decision-making under the Companies Act, 2013.
3. Analyze the rights, duties, and liabilities of shareholders, directors, and partners.
4. Compare and contrast companies, LLPs, and partnership firms.
5. Interpret the procedures of registration, dissolution, and settlement of accounts in partnership firms.
6. Develop awareness of compliance mechanisms and legal responsibilities in corporate and partnership structures.

Course Outcomes:

1. Understand the legal framework and principles governing companies and partnerships in India.
2. Explain the process of incorporation, management, and decision-making under the Companies Act, 2013.
3. Analyze the rights, duties, and liabilities of shareholders, directors, and partners.
4. Compare and contrast companies, LLPs, and partnership firms.
5. Interpret the procedures of registration, dissolution, and settlement of accounts in partnership firms.
6. Develop awareness of compliance mechanisms and legal responsibilities in corporate and partnership structures.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Companies Act, 2013:	15
2	Introduction to Partnership Act,1932	15
Total		**30**

Unit	Topic	No. of Hours/Credits
Module 1 : Introduction to Companies Act, 2013	**Module 1 : Introduction to Companies Act, 2013:** 1. **Introduction to Companies Act, 2013** – Objectives, features, applicability. 2. **Types of Companies** – Public, Private, One Person Company, Section 8, Government Companies, LLP. 3. **Incorporation & Documents** – Memorandum of Association (MoA), Articles of Association (AoA), Prospectus. 4. **Doctrines** – Ultra Vires, Constructive Notice, Indoor Management. 5. **Shareholders & Share Capital** – Rights & liabilities, types of share capital, issue and transfer of shares. 6. **Corporate Management** – Directors: appointment, powers, duties, liabilities. 7. **Meetings & Decision-Making** – Board Meetings, Annual General Meeting (AGM), Extraordinary General Meeting (EGM).	15
Module 2 Introduction to Partnership Act,1932	**Introduction to Partnership Act,1932** 1. **Introduction** – Nature, scope, and essential elements of partnership; comparison with company & LLP; partnership deed. 2. **Relations of Partners** – Rights, duties, types of partners, property of the firm, incoming & outgoing partners. 3. **Partnership & Third Parties** – Authority of partners, firm's liability for partner's acts, implied authority. 4. **Registration of Firms** – Procedure, effects of non-registration, alterations. **Dissolution of Firms** – Modes of dissolution, settlement of accounts, rights & liabilities after dissolution	15

Reference Books

- Corporate Law Referencer (2 Volumes) – Dr. Sumit Pahwa
- Company Law – Avtar Singh
- Taxmann's Company Law & Practice

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO / PSO / CO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	2	1	1	2	2	1	1	2	2
CO2	3	2	2	2	2	2	1	2	2	2
CO3	3	3	2	2	2	2	1	1	2	3
CO4	3	2	2	2	2	2	1	2	2	2
CO5	3	2	2	2	2	2	1	1	2	2
CO6	3	3	2	2	3	2	2	2	3	3

Key for Mapping

2 - No correlation 2 - Moderate correlation
3 - Weak correlation 3 - Strong correlation

PAPER PATTERN (EXTERNAL)

Format of Question Paper: (Semester End Examination: 30 Marks. Duration:1 hour)

Question no.	Particulars	Marks
Q1 (A) (B)	Case study Objectives (MCQs)	05 05
Q2	A **OR** B	10
Q3	A **OR** B **Total**	10 **30**

PAPER PATTERN (INTERNAL)

Marks-20

Particulars	**Marks**
Class test	10
Assignment	10
Total	**20**



Vertical-V



SEM - IV



Vertical- I

Program: B.Com (Accounting and Finance)				Semester: IV	
Course: FINANCIAL ACCOUNTING - IV				**Course Code: NUAF401**	
Teaching Scheme				**Evaluation Scheme**	
Lecture (Hours per week)	**Practical (Hours per week)**	**Tutorial (Hours per week)**	**Credit**	**Continuous Assessment (CA) (Marks - 40)**	**Semester End Examinations (SEE) (Marks- 60 in Question Paper)**
4	**-**	**-**	**4**	**40**	**60**

Learning Objectives:

1. To enable students to understand the preparation of final accounts of companies as per the revised schedule.
2. To help in the ascertainment and treatment of profit prior to and post incorporation.
3. To enable understanding of accounting for limited liability partnerships
4. To familiarize students with the requirements of the prudential accounting norms for NBFCs.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

CO1: Understand the' preparation of final accounts of companies as per the revised schedule.

CO2: Understanding of ascertainment of Prior and Post incorporation concept.

CO3: Develop the knowledge about Limited Liability Partnership.

CO4: It familiarizes with the requirements of the prudential accounting norms for NBFCs.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	**Preparation of Final Accounts of Companies**	**20**
2	**Ascertainment and Treatment of Profit Prior to Incorporation**	**15**
3	**Accounting for Limited Liability Partnership**	**15**
4	**Non-Banking Financial Companies**	**10**
Total		**60**

Unit	Topic	No. of Hours/Credits
Module 1 **Preparation of Final Accounts of Companies**	1.1 Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) 1.2 Preparation of financial statements as per Companies Act. (excluding cash flow statement 1.3 IND AS 1 in relation to final accounts of companies (presentation of financial statement)	**20**
Module 2 **Ascertainment and Treatment of Profit Prior to Incorporation**	2.1 Principles for ascertainment 2.2 Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	**15**
Module 3 **Accounting** **for Limited Liability Partnership**	3.1 Statutory provisions 3.2 Conversion of partnership business into Limited Liability Partnership Final accounts	**15**
Module 4 **Non-Banking Financial Companies**	4.1 Introduction, Definition, Registration and Regulation, Classification, Income Recognition 4.2 NBFC Regulatory Framework 4.3 Liquid Asset Requirements, Computation of Minimum Own Funds 4.4 Accounting for investment 4.5 Applicability of Prudential Norms 4.6 Asset Classification, Non-Performing Assets, Provisions Requirements 4.7 Capital Adequacy 4.8 Provisions of NPA – NBFCs v/s Banking Companies	**10**

Reference Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi

- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing



- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi.

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/PSO / CO	PO1 (Core Concept s)	PO2 (Ethics & Digital Skills)	PO3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO 2 (Tax Skills)	PSO 3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO 1	3	1	3	1	2	3	2	2	3	2
CO 2	3	1	3	1	2	3	2	1	3	2
CO 3	3	1	2	1	2	3	2	1	2	2
CO 4	3	1	3	1	2	3	2	2	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

B.COM (ACCOUNTING & FINANCE)

PAPER PATTERN (EXTERNAL) -

Marks-60 Time-2 Hours Note: 1. All questions are compulsory
2. Figures to the right indicate full marks.

Question no.	Particulars	Marks
Q1	Objectives (MCQs/True or False)	15
Q2	Practical question	15
Q3	Practical question	15

Q4	Practical question OR Short notes	15
	Total	**60**

Note: Full length questions of 15 marks may be divided into two sub-questions of 7 or 8 and 10 or 5 marks.

PAPER PATTERN (INTERNAL) -PRACTICAL SUBJECTS

Particulars	**Marks**
Class test	20
Assignment / Certificate Course	10
Class participation	10
Total	**40**

Program: B.Com (Accounting and Finance)				Semester: IV	
Course: Management Accounting				Course Code: NUAF402	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60

Learning Objectives:

1. To equip students with the knowledge and analytical skills
2. To develop an understanding of information required to use accounting information for internal decision-making, planning, and control.
3. To learn to focus on the interpretation of financial data through techniques like ratio analysis,

cash flow analysis, and other tools to support strategic and operational decisions in business.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

CO1: Understand the concept, scope, and functions of management accounting in business decision-making.

CO2: Analyse and interpret financial statements to assess the financial performance and position of a firm.

CO3: Apply ratio analysis to evaluate liquidity, solvency, profitability, and operational efficiency.

CO4: Prepare and interpret cash flow statements as per AS-3 to assess cash management efficiency.

CO5: Use management accounting tools to support planning, control, and decision-making in a business context.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Management Accounting	10
2	Analysis and Interpretation of Accounts	20
3	Financial Statement analysis: Ratio analysis	15

4	**Cash Flow Analysis**	**15**
Total		**60**

Unit	**Topic**	**No. of Hours/Credits**
Module 1 **Introduction to Management Accounting**	Meaning, Features, Scope, Importance, Functions, Role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	**10**
Module 2 **Analysis and Interpretation of Accounts**	Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis. Trend Analysis. Comparative Statement. Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)	**20**
Module 3 **Financial Statement analysis: Ratio analysis**	Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations. **Balance Sheet Ratios:** Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio **Revenue Statement Ratios:** Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio **Combined Ratio:** Return on Capital employed (Including Long Term ,Borrowings), Return on Proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover	**15**
Module 4 **Cash Flow Analysis**	Preparation of Cash Flow Statement with reference to Accounting Standard No 3. (Indirect method only) Note : Simple practical problems	**15**

Reference Books:

- Management Accounting by M.Y. Khan & P.K. Jain – *McGraw Hill Education*
- Introduction to Management Accounting by Horngren, Sundem & Stratton – *Pearson Education*
- Accounting for Management by S.N. Maheshwari & S.K. Maheshwari – *Vikas Publishing House*
- Financial Management: Theory and Practice by Prasanna Chandra – *McGraw Hill Education*
- Advanced Accountancy – Volume II by R.L. Gupta & M. Radhaswamy – *Sultan Chand & Sons*
- Corporate Financial Reporting and Analysis by David Young & Jacob Cohen – *Wiley India*



Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO / PSO / CO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO 3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	1	2	1	2	3	1	1	2	2
CO2	3	1	3	1	2	3	1	2	3	2
CO 3	3	1	3	1	2	3	1	2	3	2
CO 4	3	1	3	1	2	3	1	2	3	2
CO 5	3	1	3	2	3	3	1	2	3	3

Key for Mapping

0 - No correlation 2 - Moderate correlation
1 - Weak correlation 3 - Strong correlation

B.COM (ACCOUNTING & FINANCE)

PAPER PATTERN (EXTERNAL) - PRACTICAL SUBJECTS

Marks-60 Time-2 Hours Note: 1. All questions are compulsory
2. Figures to the right indicate full marks.

Question no.	Particulars	Marks
Q1	Objectives (MCQs/True or False)	15
Q2	Practical question	15
Q3	Practical question	15
Q4	Practical question OR Short notes	15
	Total	**60**

Note: Full length questions of 15 marks may be divided into two sub-questions of 7 or 8 and 10 or 5 marks.

PAPER PATTERN (INTERNAL) -PRACTICAL SUBJECTS

Particulars	**Marks**
Class test	20
Assignment / Certificate Course	10
Class participation	10
Total	**40**



Vertical-II

Program: B.Com (Accounting and Finance)				Semester: IV	
Course: Commerce & Management III - Indian Financial System				Course Code: NUAF403	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 40)	Semester End Examinations (SEE) (Marks- 60 in Question Paper)
4	-	-	4	40	60

Learning Objectives:

1. **Understand the Structure** of the Indian financial system, including key institutions, markets, instruments, and services.
2. **Analyze the Functioning** of financial markets (money, capital, and derivatives) and their impact on the economy.
3. **Evaluate the Role of Financial Institutions**, such as banks, NBFCs, mutual funds, and insurance companies in the financial ecosystem.
4. **Explain the Importance of Financial Regulators**, such as RBI, SEBI, and IRDAI, and their contributions to maintaining financial stability.
5. **Interpret the Impact of Financial Reforms and Digitalization** on financial services, inclusion, and innovation in India.

Course Outcomes:

After completing this course, students will have the knowledge and skills to

CO1 : Describe the components and functions of the Indian financial system.

CO2 : Differentiate between various financial markets and analyze their working mechanisms.

CO 3 : Assess the roles and operations of key financial institutions in India.

CO 4 : Examine the regulatory framework and responsibilities of RBI, SEBI, and IRDAI.

CO 5: Analyze financial reforms and technological advancements in financial services.

CO 6 : Apply theoretical knowledge to current financial events and policy changes in India.

Pedagogy :

Lectures, PowerPoint Presentations, Case Studies, Articles and Book Reviews, Class Discussions, Simulations. Hands on training on various financial instruments

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to the Indian Financial System	15
2	Financial Markets	15
3	Financial Institutions	15
4	Financial Services and Reforms	15
Total		**60**

Unit	Topic	No. of Hours/Credits
Module 1 **Introduction to the Indian Financial System**	• Meaning and Components: Financial Institutions, • Financial Markets, Financial Instruments, Financial Services • Functions of the Financial System • Role in Economic Development • Structure of the Indian Financial System (Organised vs Unorganised Sector)	**15**
Module 2 **Financial Markets**	• **Money Market**: Features, Instruments (Call Money, Treasury Bills, Commercial Papers, Certificates of Deposit), Role of RBI • **Capital Market**: Structure – Primary and Secondary Market o IPO Process o Stock Exchanges in India (BSE, NSE) o SEBI – Objectives and Functions • Derivatives Market – Basics of Forwards, Futures, Options	**15**
Module 3 **Financial Institutions**	• **Banking Institutions**: Commercial Banks, Cooperative Banks, Development Banks (NABARD, SIDBI) • **Non-Banking Financial Companies (NBFCs)**: Role and Regulation • **Insurance Companies**: Role and types • **Mutual Funds**: Meaning, Structure and Types	**15**
Module 4 **Financial Services and Reforms**	• **Credit Rating Agencies:** CRISIL, ICRA, CARE – Role and Functions • Merchant Banking, Leasing, and Factoring • Financial Inclusion and Digital Finance • Role of Technology in Indian Financial Services (FinTech, UPI, etc.)	**15**

Reference Books :

- Bharati V. Pathak – *The Indian Financial System*
- L. M. Bhole and Jitendra Mahakud – *Financial Institutions and Markets*
- RBI and SEBI Publications
- Business Newspapers & Financial Magazines (for current developments)

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/PSO / CO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	3	3	2	2	3	2
CO2	3	3	2	3	3	3	2	2	3	3
CO 3	3	2	3	3	2	2	2	3	3	1

Key for Mapping

0 - No correlation 1 - Moderate correlation 2 - Weak correlation 3 - Strong correlation

PAPER PATTERN EXTERNAL – THEORY SUBJECT

MARKS -60 Time-2 Hour

1. All questions are compulsory
2. Figures to the right indicate full marks.

Question no.	**Particulars**	**Marks**
Q1	Objectives (MCQs/True or False/Match the column)	15
Q2	A B **OR** C D	15
Q3	A B **OR** C D	15
Q4	Case Study	15
	TOTAL	**60**

PAPER PATTERN (INTERNAL) – THEORY SUBJECT

MARKS- 40 Time-1 Hour

Particulars	**Marks**
Class test	20
Assignment / Presentation / Certificate Course	10
Class participation	10
Total	**40**



Vertical-

IV

Program: B.Com (Accounting and Finance)				Semester: IV	
Course: SEC - Taxation II (ITR Filing) NUAF405				Course Code: NUAF405	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	40	60

Learning Objectives:

1 Understand and explain various deductions available under Chapter VI-A of the Income Tax Act and their eligibility criteria.

2. Learn to compute total taxable income for individuals and Hindu Undivided Families (HUFs) including all heads of income and deductions.

3. Identify applicable TDS provisions and understand their implications for salary, interest, contract work, commission, rent, and professional fees.

4. Develop the ability to recognize the appropriate Income Tax Return (ITR) forms for different taxpayers and understand the process and importance of e-filing.

Course Outcomes:

On successful completion of the course, students will learn to

CO 1	Explain and apply the relevant provisions under Chapter VI-A (Sections 80C to 80U) to determine eligible tax deductions for individuals and HUFs.
CO 2	Accurately compute the total taxable income for individuals and HUFs, incorporating income from all heads and applicable deductions.
CO 3	Apply the provisions of TDS under relevant sections (192, 194A, 194C, 194H, 194I, 194J) and understand compliance requirements.
CO 4	Identify the correct ITR form based on income sources and status of the assessee and complete the process of filing returns effectively.

Pedagogy:

Lectures, Case Studies & Scenarios, Interactive Worksheets, Mock Filing on Income Tax Portal, Quiz & Poll Tools (e.g., Kahoot / Mentimeter), Role Play / Simulation, Form Filling Practice

Outline of Syllabus:

Module	Description	No of Hours
1	Deductions under Chapter VI-A and Computation of Total Income	15
2	Tax Deduction at Source & Filing of Returns	15
Total		**30**



Unit	Topic	No. of Hours/Credits
Module 1 **Deductions under** **Chapter VI-A and** **Computation of Total Income :**	80A- Restriction on claim in Chapter VI- A deductions 80C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium 80DD- Maintenance and medical treatment of handicapped dependent 80E – Interest on Educational Loan 80TTA- Interest on Saving Bank account 80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person Computation of Total Income of Individual and HUF with respect to all heads of income and deductions	15
Module 2 **Tax Deduction at Source & Filing of Returns :**	**Tax Deduction at Source** Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees **Filing of Returns =** ITR - Meaning Types of ITR Forms - ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR- 6, ITR-7 to be filed	15

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

Reference Books

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO/PSO / CO	PO1 (Core Concepts)	PO2 (Ethics & Digital Skills)	PO3 (Financial Analysis)	PO4 (Communication Skills)	PO5 (Lifelong Learning & Community)	PSO1 (Accounting Applications)	PSO2 (Tax Skills)	PSO3 (Software Use)	PSO4 (Financial Systems)	PSO5 (Interdisciplinary & Social Skills)
CO1	3	1	3	1	2	2	3	1	2	2
CO2	3	1	3	1	2	3	3	2	3	2
CO 3	3	1	3	2	2	2	3	2	3	2
CO 4	3	2	3	2	3	2	3	3	3	2

Key for Mapping

0 - No correlation 2 - Moderate correlation

1 - Weak correlation 3 - Strong correlation

Marks-30 Time-1 Hour External

Note: 1. Q1. is compulsory

2. Attempt any two questions from Q2 to Q4.

Question no.	Particulars	Marks
Q1	Objectives (MCQs/True or False)	10
Q2	Practical question	10
Q3	Practical question	10
Q4	Practical question	10

Internal (20 Marks)

Particulars	Marks
Class test	10
Assignment	10
Total	20

Vertical-III



Program: B.Com (Accounting and Finance)				Semester: IV	
Course: SEC – Corporate Law-II				Course Code:	
Teaching Scheme				Evaluation Scheme	
Lecture (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks - 20)	Semester End Examinations (SEE) (Marks- 30 in Question Paper)
2	-	-	2	40	60

Learning Objectives:

1. To explain the legal provisions of corporate finance and its role in business operations.
2. To familiarize students with principles of corporate governance, ethics, and CSR.
3. To introduce regulatory authorities and their role in compliance and stakeholder protection.
4. To provide knowledge of procedures relating to oppression, mismanagement, winding up, and insolvency.
5. To develop awareness of contemporary issues in corporate law.

Course Outcomes:

CO1: Explain the provisions of corporate finance including borrowing powers, debentures, dividends, and auditors.
CO2: Analyze the principles of corporate governance, ethics, and CSR.
CO3: Evaluate the role of MCA, SEBI, NCLT, and NCLAT in ensuring corporate compliance.
CO4: Apply legal provisions relating to mismanagement, winding up, and insolvency to business contexts.

Pedagogy:

Lectures, Quizzes, projects, Case-based learning, problem-based learning, Socratic Questioning, Accounting games, Simulations

Outline of Syllabus:

Module	Description	No of Hours
1	Introduction to Companies Act, 2013:	15
2	Introduction to Partnership Act,1932	15
Total		**30**

Unit	Topic	No. of Hours/Credits
Module 1 **: Corporate Finance & Governance**	**Corporate Finance & Governance** **Corporate Finance** ● Borrowing powers of companies: legal provisions and restrictions ● Debentures: meaning, types, issue, redemption ● Dividend: rules, declaration, payment procedures ● Auditors: appointment, rights, duties, and liabilities • **Corporate Governance** ● Meaning, objectives, principles of corporate governance ● Importance of ethics in corporate governance ● Codes and guidelines: SEBI Guidelines, Clause 49, Companies Act, 2013 provisions • **Corporate Social Responsibility (CSR)** ● CSR under Companies Act, 2013: provisions, applicability, spending ● CSR policy and reporting requirements ● Illustrative CSR initiatives in India	15
Module 2 **Corporate Regulation & Emerging Issues**	**Corporate Regulation & Emerging Issues** **Regulatory Authorities & Compliance** ● Ministry of Corporate Affairs (MCA): functions ● Securities and Exchange Board of India (SEBI): objectives, powers ● National Company Law Tribunal (NCLT) & Appellate Tribunal (NCLAT): jurisdiction, powers • **Prevention of Oppression & Mismanagement**	15

	● Provisions under Companies Act, 2013 (Sections 241–246) ● Minority protection and remedies • **Winding Up of Companies** ● Types: compulsory by Tribunal, voluntary winding up ● Legal procedures and role of liquidator • **Emerging Issues in Corporate Law** ● E-governance in corporate compliance (MCA21, e-filing) ● Start-ups and regulatory challenges ● Cross-border mergers: legal framework ● Basics of Insolvency and Bankruptcy Code (IBC, 2016)	

Reference Books

1. Avtar Singh – *Company Law* (Eastern Book Company)
2. G.K. Kapoor & Sanjay Dhamija – *Company Law and Practice* (Taxmann Publications)
3. A.C. Fernando – *Corporate Governance: Principles, Policies and Practices* (Pearson Education)
4. N. Balasubramanian – *Corporate Governance and Stewardship* (McGraw Hill)
5. M.Y. Khan & P.K. Jain – *Financial Management: Text, Problems and Cases* (McGraw Hill)
6. Taxmann's Guide to Insolvency and Bankruptcy Code, 2016

Mapping- Course outcome with Programme Specific Outcome and Programme Outcome

PO / PSO	PO1(Core Concepts)	PO2(Ethics & Digital Skills)	PO3(Financial Analysis)	PO4(Communication Skills)	PO5(Lifelong Learning & Community)	PSO1(Accounting Applications)	PSO2(Tax Skills)	PSO3(Software Use)	PSO4(Financial Systems)	PSO5(Interdisciplinary & Social Skills)
CO 1	3	2	2	2	2	2	1	1	3	2
CO 2	3	3	2	2	3	2	1	1	2	3
CO 3	3	3	3	2	2	2	2	2	3	2
CO 4	3	3	3	2	3	2	2	2	3	3

Key for Mapping

4 - No correlation 2 - Moderate correlation
5 - Weak correlation 3 - Strong correlation

PAPER PATTERN (EXTERNAL)

Format of Question Paper: (Semester End Examination: 30 Marks. Duration:1 hour)

Question no.	Particulars	Marks
Q1 (A) (B)	Case study Objectives (MCQs)	05 05
Q2	A **OR** B	10
Q3	A **OR** B **Total**	10 **30**

PAPER PATTERN (INTERNAL)

Marks-20

Particulars	**Marks**
Class test	10
Assignment	10
Total	**20**



Vertical-V

