

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Honours)

(B.Com Hons.)

(Semester:V-VI)

(Under Continuous Evaluation System)

Session:2024-25



TheHeritageInstitution

**KANYA MAHA
VIDYALAYAJALANDHAR
(Autonomous)**

B. Com Hons.

Bachelor of Hons. in Commerce

Duration: 3 Years

Level: Graduation

Type: Degree

Programme Specific Outcomes

B.Com Hons- Three year Degree programme is structured to provide the students a practical knowledge in disciplines related to commerce with industry exposure. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, commercial & labour law, tax laws, statistics, finance, just to name a few. The degree involves intensive study, culminating with the completion of a research dissertation as the last semester of this course is devoted to the Industrial Training. Students have to do internship from the industry of their choice and are required to submit their research project on that practical training.

A student holding a B.Com Hons. degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Process information by effective use of IT tools

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society

PSO9: Develop wide range of business, financial and analytical expertise in the field of GST, e-filing of return etc. which is a need of the hour

PSO10: Do research on any of the managerial issues related to the different disciplines of commerce.

KanyaMahaVidyalaya,Jalandhar(Autonomous)

SCHEMEANDCURRICULLUM OFEXAMINATIONOFTHREEYEARDEGREEPROGRAMMEBACHELOROFCOMMERCE(HONO URS) SESSION:2024-25

SemesterV							
CourseCode	CourseName	Course Type	Marks				Examination time (inHours)
			Total	Ext.		CA	
				L	P		
BCOL-5091	ManagementAccounting	C	100	80	-	20	3
BCOL-5092	IncomeTax	C	100	80	-	20	3
BCOL-5093	OperationsResearch	C	100	80	-	20	3
BCOL-5094	FinancialManagement	C	100	80	-	20	3
BCOL-5095	Human ResourceManagement	C	100	80	-	20	3
BCOL-5096	ProductionandOperations Management	C	100	80	-	20	3
BCOP-5097	WorkshoponStockMarket	C	50	-	40	10	3
SECJ-5551	*Job ReadinessCourse	AC	25	20	-	5	
Total			650				

AC-AuditCourse, C-Compulsory

***Marksofthesepaperswillnotbe addedintotalmarksandonlygradeswillbeprovided.**

KanyaMahaVidyalaya, Jalandhar
(Autonomous)SESSION:2024-25

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE(HONOURS)-SEMESTERVI

CourseCode	CourseName	CourseType	Marks
BCOI-6091	Internship and Report Writing	C	500

TotalMarks:3400

Bachelor of Commerce (Honours) Semester – V

Session: 2024-

25 Management Accounting

Course Code: BCOL-5091

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques and reporting.

CO2: demonstrate mastery of cash flow, fund flow and application of ratio analysis.

CO3: understand the elements of managerial decision making, including planning, directing and controlling of activities in the business environment.

CO4: understand the concept of Activity based costing, responsibility costing and transfer pricing.

Bachelor of Commerce (Honours) Semester – V

**Session: 2024-
25 Management Accounting
Course Code: BCOL-5091**

Time: 3 Hours

**Max. Marks: 100
Theory: 80
CA: 20**

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Management Accounting: Nature and Scope, Difference between Cost Accounting, Financial Accounting and Management accounting, Recent Trends in Management Reporting.

Analysis and Interpretation of financial Statement: Meaning, Types and Methods of Financial Analysis – Comparative statements, Trend Analysis, Common size statements.

UNIT-II

Ratio Analysis: Meaning, Nature, uses and limitations of Ratios, Types of Ratios. **Fund Flow Statement:** Meaning and concept of fund, Flow of Fund, Preparation of Fund flow statement, uses and significance.

Cash Flow Statement: Difference between fund flow statement and cash flow statement, Preparation of cash flow statement as per AS-3 Norms.

UNIT-III

Managerial Decision making with the help of C.V.P. Analysis, Fixation of Selling Price, Exploring new market, Make or buy, key factor, Product Mix, Operate or Shutdown.

UNIT-IV

Responsibility Accounting: Concept, Significance, Responsibility centers, Activity Based Costing (General outline only)

Transfer Pricing: Meaning & Methods

Suggested Readings:

1. Maheswari, S.N., 'Principles of Management Accounting', Sultan Chand & Sons, New Delhi, 2007.
2. Vashisht, C.D. and Sexana, V.K., 'Advanced Management Accounting', Sultan Chand & Sons, New Delhi, 2014.
3. Gowda, J.M., 'Management Accounting', Himalaya Publishing House, New Delhi, 2017.
4. Manmohan and Goyal, S.N., 'Principles of Management Accounting', Sahitya Bhavan Publication, Agra, 2018.
5. Pillai, R.S.N. and Bagavathi, V., 'Management Accounting', S. Chand & Co. Pvt. Ltd., New Delhi, 2015.
6. Sharma, R.K. and Gupta, S.K., 'Management Accounting: Principles and Practices', Kalyani Publishers Ltd., New Delhi, 10th Edition, 2014.

Note: Latest editions to be followed.

Bachelor of Commerce (Honours) Semester -V

Session: 2024-25

Income Tax

Course Code: BCOL-5092

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Understand the concept of Income Tax Law and the different terms used.

CO2: Have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income - Salaries and Business or Profession

CO3: Understand the computation of income under House Property, Capital Gains and Other Sources for Assessment of Income.

CO4: Compute tax liability of assessee

Bachelor of Commerce (Honours) Semester – V

Session: 2024-25

Income

**Tax Course Code: BCOL-
5092**

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax, Concept of Income Tax, Assessment year, Previous year, Assessee Person.

Agricultural Income, Residential status and Tax Liability of Assessee.

UNIT-II

Heads of Income: Computation of Income from Salary, Computation of income from profits and gains from Business and Profession.

UNIT-III

Computation of Income from House Property

Income from capital gains and deductions under this head Exempted Capital gains

Income from other sources

UNIT-IV

Computation of Gross Total Income and Total Income: Deductions from the Gross Total Income of individuals; Tax Deduction at Source and Advance Payment of Tax.

Suggested Readings:

1. Singhanian, V.K., "Direct Taxes", 2018, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2017, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2018, Kalyani Publications, New Delhi.
4. Chandra, M., & Jain, A., "Income Tax Law and Practice", 2017, Pragati Prakashan, New Delhi.

Note: Latest edition of text books may be used.

Bachelor of Commerce (Honours) Semester – V

**Session: 2024-
25 Operations Research Cou
rse Code: BCOL-5093**

Course Outcomes:

After successful completion of this course, students will be able to:

CO1: Have conceptual understanding of Operations Research, LPP and their practical relevance.

CO2: Have comprehensive understanding of various quantitative techniques like Assignment, Transportation, etc.

CO3: Understand various quantitative techniques like Sequencing Models, Game Theory and their usage in various competitive situations.

CO4: Understand the usage of PERT, CPM and Queue Models in solving the complex problems which are beyond the control of Management

Bachelor of Commerce (Honours) Semester-V

**Session: 2024-
25 Operations Research Cou
rse Code: BCOL-5093**

Time: 3 Hours

**Max. Marks: 100
Theory: 80
CA: 20**

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Operations Research – Definition, Characteristics, Importance and Limitations.

Linear Programming – Introduction, Applications, Formulation of Linear Programming Problem, General Linear Programming Problem, Solution of L.P.P.: Graphical Method, Theory of Simplex method, Big-M Method.

UNIT-II

Transportation Model – Assumptions, Formulation and Solution of transportation Models: Initial Solution Methods: North West Corner Method, Least Cost Entry Method, VAM, Optimum Solution Methods: MODI method.

Assignment Model - Definition, Applications, Hungarian Method for solution of Assignment Problems.

UNIT-III

Game Theory – Theory of Games, Meaning, Assumptions, Characteristics of Games, Limitations, Rules – Pure Strategy Methods for solving games: Saddle point, Dominance method, Mixed Strategies (2x2 Games, graphic method, 2xn Games or mx2 Games).

Sequencing Models - Meaning, Assumptions, Characteristics, Limitations, Methods for solving sequencing problems: processing n jobs through two machines, processing n jobs through three machines.

UNIT-IV

Queuing Models – Introduction, Elements, Operating characteristics, Assumptions, Applications, Waiting Time and Idle Time Costs, Single Channel Models: Poisson arrivals with Exponential Service Times.

Network Analysis in Project Planning-Project planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises.

Suggested Readings:

1. Natarajan, A.M. and Balasubramanie, P., '*Operations Research*', 2nd Edition, 2014, Pearson Education New Delhi.
2. Sharma, J.K., '*Quantitative Techniques for Managerial Decisions*', 2007, Macmillan Publishers India, New Delhi.
3. Vohra, N.D., '*Quantitative Techniques in Management*', 2007, Tata McGraw Hill, New Delhi.
4. Kapoor, V.K., '*Operations Research Techniques for Management*', 9th Edition, 2014 Sultan Chand & Sons, New Delhi.
5. Swaroop, K., Gupta, P.K. and Manmohan, '*Operations Research*', 18th Edition, 2013, Sultan Chand & Sons, New Delhi.
6. Gupta, P.K. and Hira, D.S., '*Operations Research*', 2009, Sultan. Chand & Co., New Delhi.

Bachelor of Commerce (Honours) Semester – V

**Session: 2024-
25 Financial Management C
Course Code: BCOL-5094**

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business organisations and learn how to value securities.

CO2: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO3: analyse the financial requirements of a business and decide its capital structure and understand the concept of dividend.

CO4: manage cash and working capital requirements of the business organisation effectively.

Bachelor of Commerce (Honours) Semester –
V Session: 2024-25
Financial
Management Course Code:
BCOL-5094

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Introduction to financial Management: Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model),

Valuation of securities – Bonds and Equities.

UNIT-II

Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Financing Decisions: Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of cost of capital. Methods for calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

UNIT-III

Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) and Determinants of capital structure.

Dividend Decisions: Types of dividends, factors affecting dividend decisions, Theories for Relevance and irrelevance of dividend decision for corporate evaluation.

UNIT-IV

Working Capital Decisions: Concepts of working capital, the risk-return tradeoff, sources of short-term finance, working capital estimation,

Cash Management: Meaning and its Models.

Inventory Management.

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, 'Financial Management and Policy', Pearson Education, 12th edition, 2011.
2. Levy H. and M. Sarnat, 'Principles of Financial Management' Pearson Education, 1988.
3. Brigham and Houston, 'Fundamentals of Financial Management', Cengage Learning, 15th edition, 2019.
4. Khan and Jain, 'Basic Financial Management', McGraw Hill Education, 3rd edition, 2017.
5. Prasanna Chandra, 'Fundamentals of Financial Management', McGraw Hill Education, 6th edition, 2017.
6. Singh, J.K., 'Financial Management- Text and Problems', Dhanpat Rai and Company, Delhi, 2006.
7. Rustagi, R.P., 'Fundamentals of Financial Management', Taxmann Publication Pvt. Ltd., 14th edition, 2019.
8. Pandey, I.M., 'Financial Management', Vikas Publications, 11th edition, 2015.
9. Bhabatosh Banerjee, 'Fundamentals of Financial Management', PHI Learning, 2nd edition, 2015.

Note: Latest editions to be followed.

BachelorofCommerce(Honours)Semester–V

Session:2024-25

HumanResourceManagementC

ourseCode:BCOL-5095

CourseOutcomes:

Afterpassingthiscoursethestudentwillbeableto:

CO1: Understand the basic concepts of Human Resource Management.

CO2: Become aware of the practices and techniques for evaluating performance, structuring teams and understand the functions and processes of Human Resource Management.

CO3: Become aware of role and functioning of Human Resource Department of theorganisation.

CO4:Evaluate the developing role of human resource management and develop the required skills for their absorption in various organisations.

Bachelor of Commerce (Honours) Semester – V

Session: 2024-25

**Human Resource Management Course
Course Code: BCOL-5095**

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM. Status and Competencies of HR manager.
Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.

UNIT-II

Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.
Job Evaluation: Meaning, Process and Methods of Job Evaluation.
Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques, Meaning and Process of Selection, Problems associated with Recruitment and Selection.
Employee Retention: Meaning, Factors Responsible for High Employee Turnover, Employee, Retention Strategies.

UNIT-III

HR Training and Development: Concept and Need, Process of Training and Development Programme: - Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Level of Training Evaluation.

UNIT-IV

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration, Incentive plans, fringe benefits, employee health and safety and employee grievance system.

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

Suggested Readings:

1. Dessler, Gary, 'Human Resource Management', New Delhi, Pearson Education Asia, 15th edition, 2017.
2. Durai, Pravin, 'Human Resource Management', New Delhi, Pearson, 2nd edition, 2016.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., 'Human Resource Management: Gaining a Competitive Advantage' New Delhi, McGraw-Hill, 16th edition, 2019.
4. Mathis, Robert L. and Jackson, John H, "Human Resource Management," New Delhi, Thomson Publishing, 7th edition, 2015.
5. Gomez, Mejia, Balkin, Cardy, 'Managing Human Resources', New Delhi, Pearson Education, 8th edition, 2016.
6. Aswathappa, K., 'Human Resource Management', Text and Cases. New Delhi, Tata McGraw-Hill, 8th edition, 2017.
7. Snell, Scott, and Bohlander, George, 'Human Resource Management', New Delhi, Cengage Learning, 16th edition, 2016.

Note: Latest editions to be followed.

BachelorofCommerce(Honours)Semester-V

Session:2024-25

ProductionandOperationsManagementCo

urseCode:BCOL-5096

CourseOutcomes:

After passingthiscoursestudentswillbeableto:

CO1: understand the concept of production and operations management, product design and development, sequencing.

CO2: understand the concept of productivity and work study.

CO3: become aware of quality concept and inventory management.

CO4: understand the inventory control models and supply chain management

Bachelor of Commerce (Honours) Semester – V

Session: 2024-25

**Production and Operations Management Course
Course Code: BCOL-5096**

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT I

Introduction: Concept of Production and Operations Management, Market Analysis, Competitive Priorities and Capabilities, New Product Design and Development, Plant location and Plant layout, Scheduling for Manufacturing Systems.

Production Scheduling Techniques, Sequencing. Economic Batch Quantity with Joint Production Runs, Gantt Charts. Network Analysis.

UNIT II

Productivity: Concept and Importance, Factors Affecting Productivity, Methods to improve productivity, Value Analysis.

Work Study: Methods Analysis – Various Charts, Principles of Motion Economy, Work Measurement.

UNIT III

Quality Issues: Concept of Quality and Total Quality Management, Statistical Quality Control. Just in Time Manufacturing Systems.

Inventory Management: Concept and Classification of Inventory, Relevant Costs.

UNIT IV

Inventory Decisions: Inventory Control Models, Reorder level, Lead Time and Safety Stock. Supply Chain Management: Concept & Importance, Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.

Suggested Readings:

1. B.Mahadevan, 'Operations Management Theory & Importance, Practice', Pearson Education.
2. Kanishka Bedi, 'Production & Operations Management', Oxford Higher Education.
3. L.J.Krajewski & L.P.Ritzman 'Operations Management Processes & Value Chains', Pearson Education.
4. B.S.Goel 'Production Operation Management'.
5. Richard B Chase, Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal, 'Operations Management – For Competitive Advantage', The McGraw Hill Companies.

Note: The latest editions of the books should be followed.

Bachelor of Commerce (Honours) Semester – V
Session 2024-
25 Workshop on Stock Market
Course Code: BCOP-5097

Course Outcomes:

After successful completion of this course, students will be able to:

CO1: Define the role of financial markets at macro level.

CO2: Understand the practical aspects of primary and secondary market operations.

CO3: Know about the procedure of opening demat account.

Know about the procedure of trading in stock market.

CO4: Know about the role of various entities involved in the trading process of stock market.

Bachelor of Commerce (Honours) Semester-V
Session 2024-25
Course Title: Workshop on Stock Market
Course Code: BCOP-5097

Time: 3 Hours Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter:

- Paper will be set on the spot by examiner
- Investment Foundation: Investment-Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office savings schemes, Equity shares, Preference Shares, Debentures.
- Exchanges in India—NSE, BSE, MCX—their organization & management.
- Depositories-Introduction, Role, Importance, Dematerialization.
- DEMAT Account-Account Opening Formalities, Expenses.
- Orders & Margins—All types.
- Security Analysis-Introduction to Fundamental Analysis and Technical Analysis.
- Understanding Business News Channels.
- Trading at Stock Exchange-Live Online Trading, Clearing & Settlement, and Contract Note & Trading costs.

Bachelor of Commerce (Honours) Semester – V
Session 2024-25
Course Title: Job Readiness Course
Code: SECJ-5551

Nature of Course: Audit Course (Value -added) Objectives of the Course:

It is a specialised programme structured to prepare the students ready and adaptable for their professional career. The students will be able to set goals for themselves with the exposure provided to them during the course. The main purpose of the course is to enhance their life skills, increase their capacities for adapting to professional environment and teaming up. They will learn the importance and art of synergising with others and working in teams. It will help them to realize their potential and set high but realistic goals.

Learning Outcomes:

On successful completion of this course, students will be able to:

- Build confidence and have positive attitude
- Have an overview and exposure of job market to realize their potential
- Get input on critical thinking and leadership qualities
- Comprehend how speaking skills can help them excel in job interviews
- Acquire knowledge of teamwork
- Share their ideas in the group and improve their listening skills
- Learn skills of self-introduction to represent themselves and to write a well-drafted resume

CURRICULUM

CourseCode: SECJ-5551

CourseCredits:02

ContactHours:30

MODULE	TITLE	HOURS
I	GoalSettingandAmbition	2Hours
II	PositiveAttitudeandSelf Confidence	2Hours
III	CareerOptionsandJobMarkets	2Hours
IV	ResumeBuilding	4Hours
V	PresentationSkills	4Hours
VI	PublicSpeaking	4Hours
VII	E-MailEtiquetteandTelephonicConversation	2Hours
VIII	OrganizationalStructureandCorporateJargons	2Hours
IX	PersonalInterviews	4Hours
X	FinalAssessment, FeedbackandClosure	4Hours

EXAMINATION

- **Total Marks:25**(Exam:20andInternalAssessment:5)
- **Final Exam:** Multiple Choice Quiz and/or practice/mock tests - Marks – 20; Time: 1to2hoursdependinguponthebatchsizeof10-20participants
- **InternalAssessment:5**(Assessment:3;Attendance:2)
 - oComparativeassessmentquestions(mediumlength) inthebeginningand at closure of the programme. Marks: 3; Time: 0.5 hour each at thebeginningandend.
- **Totalmarks:25**convertedtogradeforfinalresult

➤ **Gradingssystem:**

90.1%-100%marks:Ograde

80.1%-90%marks:A+grade

70.1%-80%marks:Agrade

60.1%-70%marks:B+grade

50.1%-60%marks:Bgrade

45%- 50 % marks: C

grade35%-44.9% marks: P

gradeBelow 35% marks: F

gradeAbsent:Ab

BachelorofCommerce(Honours)Semester-VI

Session:2024-25

InternshipandReport Writing

CourseCode:BCOI-6091

EVALUATIONCRITERIA

PARAMETERS	MaximumMarks	CA	PracticalMarks
QualityofInternship:	100Marks	20	80
QualityofReport:	200Marks	40	160
QualityofPresentation:	100Marks	20	80
VivaVoce:	100Marks	20	80
Total	500Marks	100	400