



SAVITRIBAI PHULE PUNE UNIVERSITY

**FACULTY of COMMERCE & MANAGEMENT
(COMMERCE)**

**Open Elective or Generic Elective Syllabus for
The Faculty of Humanities and
The Faculty of Science & Technology
S.Y. B.A. and S.Y. B.Sc.
Semester - III
As per National Education Policy-2020**

**w.e.f. June-2025
(Academic Year 2025-2026)**

**Chairman / Coordinator of Board of Studies in
the Commerce Faculty**

Sr. No.	Name of the BOS	Name of the Chairman / Coordinator
1	Accountancy	Dr. Manohar Sanap
2	Cost and Works Accounting	Dr. Sunita Dakle
3	Business Administration	Dr. Yashodhan Mithare
4	Marketing	Prin. Dr. Anwar Shaikh
5	Business Practices	Dr. Archana Vikhe
6	Business Laws	Dr. Shivaji Takalkar
7	Banking, Finance and Insurance	Dr. Kishor Nikam
8	Statistics and Computer Applications	Prin. Dr. Nitin Ghorpade
9	Business Economics	Dr. Dipak Powdel

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

GENERIC / OPEN ELECTIVE COURSES

For

FACULTY of HUMANITIES

AND

FACULTY of SCIENCE & TECHNOLOGY

As per NEP-2020

(GR Dated 20.04.2023 and Changes Pursuant to Letter Dated 13.03.2024 of Higher & Technical Education Department, Government of Maharashtra)

S.Y. B.A. / S.Y. B.Sc. Semester-III

w.e.f. Academic Year: 2025-2026

Sr. No.	Course Code	Name of the Course	No. of Credits	Page No.
A)		Board of Studies in Accountancy		
1	OE201COM-T	Financial Accounting-III	2	4-6
2	OE202COM-T	Income Tax Act-III	2	7-8
3	OE203COM-T	Goods and Services Tax-III	2	9-11
B)		Board of Studies in Cost and Works Accounting		
4	OE204COM-T	Labour and Direct Expenses-III	2	12-13
C)		Board of Studies in Marketing		
5	OE205COM-T	Recent Trends in Marketing-III	2	14-15
E)		Board of Studies in Business Laws:		
6	OE207COM-T	Labour and Employment Laws-III	2	19-21
F)		Board of Business Administration:		
7	OE208COM-T	Personality Development for Business Professionals-III	2	22-23
G)		Board of Studies in Statistics and Computer Applications		
8	OE209COM-T	Artificial Intelligence for Corporates-III	2	24-25
H)		Board of Studies in Banking, Insurance and Finance:		
9	OE210COM-T	Retail Banking-III	2	26-28

BOS: Accountancy
SY Semester-III
Title of the Course: Financial Accounting
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE201COM-T	GE / OE	2	2

Course Objectives:

1. To learn the meaning, features and parties of Bills of Exchange and Promissory Note.
2. To understand the important terms of Bills of Exchange and make accounting treatment.
3. To study of meaning, need, factors and method of recording of depreciation.
4. To make study of methods of depreciation and understand the accounting treatment.

Unit	Title and Contents	No. of Lectures
1	Accounting for Bills of Exchange Transactions: 1.1 Bills of Exchange and Promissory Note: Definition, Features, Parties, Specimen and Distinction 1.2 Important Terms: Term of Bill, Concept of Accommodation of Bill, Days of Grace, Date of Maturity, Bill after Date, Negotiation, Endorsement, Discounting of Bill, Dishonour, Noting Charge, Retirement and Renewal of a Bill 1.3 Accounting Treatment of Bill Transactions 1.4 Problems on Bills of Exchange	15
2	Depreciation, Provisions and Reserves: 2.1 Depreciation: Meaning and Need for charging Depreciation, Factors affecting Depreciation 2.2 Methods of Depreciation: Straight Line Method, Written Down Value Method (excluding change in method) 2.3 Method of Recording Depreciation: Charging to Asset Account, Creating provision for Depreciation / Accumulated Depreciation Account; Treatment of disposal of an Asset 2.4 Provisions and Reserves: Meaning, Importance, Difference between Provisions and Reserves, Types of Reserves: Revenue Reserve, Capital Reserve, General Reserve, Specific Reserve and Secret Reserve 2.5 Problems on Depreciation	15

Course Outcomes: After completion of the course, students will be able to:

1. Remember the meaning, features and parties of Bills of Exchange and Promissory Note.
2. Develop the skills through important terms of Bills of Exchange and apply the skills for accounting treatment.
3. Remember the meaning, need, factors, method of recording of depreciation and methods of depreciation.
4. Apply the skills for accounting treatment of depreciation.

Teaching Methodology
The Teacher can use the following Methods as Teaching Methodology: 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc.

3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. Online Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. A Textbook of Accounting for Management, 3 rd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Financial Accounting for BBA, 2 nd Edition, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3 rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 3. Financial and Management Accounting, Dr. S. N. Maheshwari and Sharad Maheshwari, Sultan Chand & Sons (Educational Publishers), New Delhi. 4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi 5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi 6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi 7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi 8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi. 9. Financial Accounting (For B.Com and Foundation Course of CA, CS and CMA), S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, 3 rd Edition, Vikas Publishing House Pvt. Ltd., New Delhi. 10. An Introduction to Accountancy, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 11. Accountancy Volume-1 & 2, S. KR. Paul, Central Educational Enterprises (P) Ltd., Kolkata. 12. Advanced Accountancy (Theory, Method and Application for Professional Competence Course), R. L. Gupta, M. Radhaswamy, Sultan Chand & Sons, New Delhi. 13. Advanced Accountancy Volume-I & II, S. N. Maheshwari, Suneel K. Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd., New Delhi. 14. Advanced Accounts Volume-I & II, M. C. Shukla, T. S. Grewal, S. C. Gupta, S. Chand and Company Limited, New Delhi. 15. Accounting for Management, N.P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 16. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 17. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi 18. Study Materials of ICAI, ICSI, ICMA 19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations	Min. 08 Marks (40% of Passing)

(20 Marks)	3. Assignments / Tutorials 4. Open Book Test 5. Offline MCQ Test 6. Group Discussion	
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	Instructions: 1) <i>All questions are compulsory:</i> Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question OR Problem on Unit-1 = 12 Marks Q. 3: Theory Question OR Problem on Unit-2 = 12 Marks	Min. 12 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Accountancy
SY Semester-III
Title of the Course: Income Tax Act
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE202COM-T	GE / OE	2	2

Course Objectives:

1. To learn the provisions of basis of charge of profits and gains of business or profession
2. To learn the provisions of basis of charge of income under the head capital gains
3. To understand the provisions of profits and gains of business or profession.
4. To understand the provisions of capital gains.

Unit	Title and Contents	No. of Lectures
1	Income under the Head “Profits and Gains of Business or Profession” and its Computation: 1.1 Basis of charge and basic principles for arriving at business income 1.2 Methods of accounting 1.3 Scheme of business deductions / allowances 1.4 Specific deductions and disallowances under the Act 1.5 Deemed profits and charged to tax 1.6 Undisclosed income / investments 1.7 Maintenance of books of account 1.8 Special provisions for computation of business income 1.9 Permissible methods of valuation of closing stock 1.10 Problems on computation of income from business / profession	15
2	Income under the Head “Capital Gains” and its Computation: 2.1 Basis of Charge 2.2 Capital Asset: Inclusion and exclusion 2.3 Transfer of capital asset 2.4 Computation of capital gain 2.5 Full value of consideration 2.6 Expenditure on transfer 2.7 Cost of acquisition and cost of improvement 2.8 Conversion of cost of acquisition / improvement into indexed cost of acquisition / improvement 2.9 Capital gain in special cases 2.10 Valuation of capital asset 2.11 Exemptions from capital gain 2.12 Problem on Computation of capital gain	15

Course Outcomes: After completion of the course, students will be able:

1. To create the understanding of basis of charge of profits and gains of business or profession and basis of charge of income under the head capital gains.
2. To analyse the provisions of profits and gains of business or profession and capital gains.
3. To remember the provisions for computation of profits and gains of business or profession.
4. To remember the provisions for computation of capital gains.

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology:		
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. Online Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies 		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
<ol style="list-style-type: none"> 1. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania 2. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania 3. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House 4. Students Handbook on Taxation (Includes Income Tax and GST) by T N Manoharan, G R Hari 5. Handbook on Income Tax by Raj K Agrawal, Bharat Publication 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary 		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (20 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Open Book Test 5. Offline MCQ Test 6. Group Discussion 	Min. 08 Marks (40% of Passing)
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	<p>Instructions:</p> <p>1) All questions are compulsory:</p> <p>Q. 1: Fill in the Blanks = 06 Marks</p> <p>Q. 2: Theory Question OR Problem on Unit-1 = 12 Marks</p> <p>Q. 3: Theory Question OR Problem on Unit-2 = 12 Marks</p>	Min. 12 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Accountancy
SY Semester-III
Title of the Course: Goods and Services Tax
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE203COM-T	GE / OE	2	2

Course Objectives:

1. To learn methods of calculation of value of taxable supply and necessary provisions.
2. To understand the provisions relating to applicability of reverse charge mechanism
3. To learn the mode of computation of input tax credit and necessary provisions.
4. To learn the provisions of composition scheme and alternative composition scheme.

Unit	Title and Contents	No. of Lectures
1	Value of Taxable Supply and Reverse Charge Mechanism: 1.1 Value of Taxable Supply: 1.1.1 Methods of calculation of value of taxable supply 1.1.2 Value of supply and transaction value 1.1.3 Determine value of supply where the consideration is not wholly in money 1.1.4 Determine value of supply between distinct persons or related person 1.1.5 Determine value of supply of goods made or received through an agent 1.1.6 Determine value of supply of goods / services based on cost 1.1.7 Mode for determination of value of supply under rule 31 1.1.8 Determine value of certain supplies given under rule 32 1.1.9 Determine value of supply of services in the case of pure agent 1.1.10 Other modes of determination of value of taxable supply 1.1.11 Determination of rate of exchange of currency 1.1.12 Value of supply inclusive of GST 1.2 Reverse Charge Mechanism: 1.2.1 Meaning of reverse charge mechanism 1.2.2 Applicability of reverse charge mechanism 1.2.3 Applicability of reverse charge mechanism on supply by unregistered person to registered person 1.2.4 Problems on reverse charge mechanism	15
2	Input Tax Credit, and Composition Scheme and Alternative Composition Scheme: 2.1 Input Tax Credit: 2.1.1 Input tax credit provisions 2.1.2 Conditions for taking input tax credit 2.1.3 Input tax credit for payment of CGST, SGST, UTGST and IGST 2.1.4 Apportionment of credit 2.1.5 Mode of computation of input tax credit pertaining to capital goods and reversal thereof 2.1.6 Mode of distribution of credit by input service distribution 2.1.7 Mode of claiming input tax credit by a Banking Company 2.1.8 Mode of availability of credit in special circumstances 2.1.9 Input tax credit in respect of inputs / capital goods sent for job work	15

2.1.10 Problems on input tax credit	
2.2 Composition Scheme:	
2.2.1 Threshold limit for small taxpayers	
2.2.2 Composition levy and conditions for applicability of composition scheme	
2.2.3 Specified GST rates under composition scheme	
2.2.4 Other relevant considerations who have opted composition scheme	
2.2.5 Problems on composition scheme	
2.3 Alternative Composition Scheme:	
2.3.1 Alternative composition scheme for small service provision	
2.3.2 Salient features of alternative composition scheme	
2.3.3 Special features for GST payments under alternative composition scheme	

Course Outcomes: After completion of the course, students will be able:

1. To analyze the methods of calculation of value of taxable supply and necessary provisions.
2. To remember the provisions relating to applicability of reverse charge mechanism
3. To understand the mode of computation of input tax credit and necessary provisions.
4. To evaluate the composition scheme and alternative composition scheme.

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology:		
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. Online Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies 		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
<ol style="list-style-type: none"> 1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Kapil Singhania 5. Constitution of India 6. Study Materials of ICAI, ICSI, ICMA 7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary 		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (20 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 	Min. 08 Marks (40% of Passing)

	4. Open Book Test 5. Offline MCQ Test 6. Group Discussion	
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	Instructions: 1) <i>All questions are compulsory:</i> Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question OR Problem on Unit-1 = 12 Marks Q. 3: Theory Question OR Problem on Unit-2 = 12 Marks	Min. 12 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Cost and Works Accounting
SY Semester-III
Subject: Labour and Direct Expenses
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE204COM-T	GE / OE	2	2

Course Objectives:

1. To understand the importance of labour cost and time-keeping and time-booking methods.
2. To study the various methods of labour remuneration.
3. To learn the concept of direct cost and its types.

Unit	Title and Contents	No. of Lectures
1	Labour Cost Control: 1.1 Introduction of Direct and Indirect Labour Costs and Items of Labour Cost 1.2 Personnel Department 1.3 Labour Turnover and Measurement of Labour Turnover Methods 1.4 Causes of Labour Turnover 1.5 Cost of Labour Turnover and Treatment of Costs of Labour Turnover 1.6 Time-Keeping Department: Functions, Methods of recording Attendance Time (Time-Keeping), Methods of Job Time-Booking 1.7 Payroll Department: Objectives and Preparation of Payroll 1.8 Overtime and Idle Time 1.9 Problems on Measurement of Labour Turnover Methods	15
2.	Labour Remuneration Methods/Systems and Direct Expenses: 1.1 Labour Remuneration Methods/Systems: 1.1.1 Time Rate Methods: Flat Time Rate Method, High Day Rate System 1.1.2 Piece Rate Methods: Straight Piece Rate Method, Taylor's Differential Piece Rate System, and Merrick's Differential Piece Rate System 1.1.3 Bonus Plans: Halsey Premium Bonus Plan and Rowan Premium Bonus Plan 1.1.4 Problems on Time Rate Methods, Piece Rate Methods and Bonus Plans 1.2 Direct Expenses: 1.2.1 Meaning and Types of Direct Expenses 1.2.2 Control Over Direct Expenses	15

Course Outcome: After Completion of the course, student will be able:

1. To remember the labour cost and time-keeping and time-books methods.
2. To understand the application of labour remuneration methods for calculation of labour cost.
3. To create the understanding of direct cost and its types.

Teaching Methodology

The Teacher can use the following Methods as Teaching Methodology:

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business / Industry Units
5. Group Discussion / Debates

6. Assignments, Tutorials, Presentations, Role Play etc.		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi 2. Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi 3. Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi 4. Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi 5. Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP 6. Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi 7. Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi 8. Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata 9. Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi 10. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi 11. Cost and Management Accounting, Inamdar S. M., Everest Publishing House 12. Taxmann Students Guide to Cost Accounting with Problems and Solutions by CA Ravi Kishore 13. Study Materials of Chartered Accountants Program by ICAI, New Delhi 14. Study Materials of Cost and Management Accountants by ICMA, Kolkata 15. Study Materials of Company Secretary by ICSI, New Delhi 16. Journal of Chartered Accountants by ICAI, New Delhi 17. Journal of Chartered Accountants by ICMA, Kolkata 18. Journal of Chartered Accountants by ICSI, New Delhi		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (20 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Open Book Test 5. Offline MCQ Test 6. Group Discussion	Min. 08 Marks (40% of Passing)
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	Instructions: 1) All questions are compulsory: Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question OR Problem on Unit-1 = 12 Marks Q. 3: Theory Question OR Problem on Unit-2 = 12 Marks	Min. 12 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Marketing
SY Semester-III
Title of the Course: Recent Trends in Marketing
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE205COM-T	GE / OE	2	2

Course Objectives:

1. To acquaint students with the concepts of Recent Trends in Marketing.
2. To cultivate awareness regarding the basic knowledge of E- Marketing.
3. To discern the importance of E- Marketing in modern businesses.
4. To familiarize students with emerging marketing concepts and practices
5. To develop analytical skills to evaluate contemporary E- Marketing strategies.

Unit	Title and Contents	No. of Lectures
1	E-Marketing and Green Marketing: 1.1 E-Marketing: 1.1.1 Introduction, Concept, Meaning and Definition of E-Marketing 1.1.2 Online and Offline Marketing 1.1.3 Advantages and Limitations of E-Marketing 1.1.4 Utility of E-Marketing 1.1.5 Challenges before E-marketing 1.1.6 Present status of E-Marketing in India 1.1.7 Scope for E-Marketing in Indian Scenario 1.1.8 Strategies of Online Marketing 1.2 Green Marketing: 1.2.1 Introduction, Concept, Meaning, Definitions of Green Marketing 1.2.2 Objectives of Green Marketing 1.2.3 Importance of Green Marketing 1.2.4 Strategies for Green Marketing 1.2.5 Role of Managers in Green Marketing	15
2	Digital and Social Media Marketing: 2.1 Introduction, Concept, Meaning, Definition of Digital Marketing 2.2 Difference between Traditional Marketing and Digital Marketing 2.3 Search Engine Optimization (SEO), Off Page Optimization, On Page Optimization 2.4 Social Media Marketing: Facebook Marketing, Twitter Marketing, Google Marketing, Video Promotion, Online Marketing, Instagram Marketing. 2.5 Online Paid Advertisement, Google AdWords, Facebook Ads, Twitter Ads 2.6 Email Marketing 2.7 Mobile App Marketing 2.8 Web Analytics 2.9 Content Marketing 2.10 Affiliate Marketing	15

Course Outcome: After Completion of the course, student will be able to:

1. Understand the concepts of Recent Trends in Marketing.

2. Application of the basic knowledge of the Recent Trends in Marketing.
3. Analyze the difference between Offline and Online Marketing.

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology:		
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. Analysis of Case Studies 		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
<ol style="list-style-type: none"> 1. Kotler, Philip, Kartajaya, Hermawan, and Setiawan, Iwan. <i>Marketing 5.0: Technology for Humanity</i>. Wiley, 2021. 2. Ryan, Damian. <i>Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation</i>. Kogan Page, 2016. 3. Chaffey, Dave, and Ellis-Chadwick, Fiona. <i>Digital Marketing: Strategy, Implementation and Practice</i>. Pearson Education, 7th Edition, 2019. 4. Lipschultz, Jeremy Harris. <i>Social Media Communication: Concepts, Practices, Data, Law and Ethics</i>. Routledge, 2020. 5. Tuten, Tracy L., and Solomon, Michael R. <i>Social Media Marketing</i>, Sage Publications, 4th Edition, 2020 6. Batra, Rajeev, and Keller, Kevin Lane, <i>Integrated Marketing Communications: New Findings, New Lessons, and New Ideas</i>, Journal of Marketing Research, 2016. 7. Sterne, Jim. <i>Artificial Intelligence for Marketing: Practical Applications</i>, Wiley, 2017. 8. Choudhury, Monica. <i>Sustainable Marketing: How to Drive Profits with Purpose</i>. Sage Publications, 2023. 9. Vaynerchuk, Gary. <i>Crushing It: How Great Entrepreneurs Build Their Business and Influence and How You Can, Too</i>, Harper Business, 2018. 10. Selected Articles from: a) <i>Harvard Business Review</i>, b) <i>Forbes</i>, and c) <i>Economic Times</i>. 		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (20 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments 4. Open Book Test 5. Offline MCQ Test 6. Group Discussion 	Min. 08 Marks (40% of Passing)
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	<p>Instructions:</p> <ol style="list-style-type: none"> 1) Question No. 1 is Compulsory. 2) Attempt any Two Questions from Question No. 2 to 4. <p>Q. 1: Fill in the Blanks = 06 Marks</p> <p>Q. 2: Theory Question on Unit-1 = 12 Marks</p> <p>Q. 3: Theory Question on Unit-2 = 12 Marks</p> <p>Q. 4: Short Notes on all Units (Any 2 out of 3) = 12 Marks</p>	Min. 12 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Business Laws
SY Semester-III
Title of the Course: Labour and Employment Laws
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE207COM-T	GE / OE	2	2

Course Objectives:

1. To make students aware about the framework of Industrial relations and labour legislations in our country.
2. To acquaint with the fact that the maintenance of Industrial peace and efforts is needed to reduce the incidence of Strikes and Lockout.
3. To sensitize students about the provisions of the Factories Act and the Industrial Disputes Act for understanding the concept of factory and for the prevention and settlement of industrial disputes.
4. To make the students aware with the occupational safety, health and working conditions of persons employed in the factories or industrial establishments.
5. To make study of the Industrial Employment (Standing Orders) Act, 1946 and Disciplinary.

Unit	Title and Contents	No. of Lectures
1	Introduction to Labour and Employment Law: 1.1 Concept and evolution of labour law in India 1.2 Importance of labour laws in business and employment 1.3 Labour laws and the Constitution of India (Articles 14, 19, 21, 23, 24, 39, 41, 42, 43A) 1.4 Employment contract: nature, terms, and enforceability	7
2	Industrial Employment (Standing Orders) Act, 1946: 2.1 Objectives, importance and salient features of the Act. 2.2 Key definitions: Employer, Industrial Establishment, Standing Orders, Workman, etc. 2.3 Certification, Content and Modification of Standing Orders. Model Standing Orders – structure and content 2.4 Implementation, Enforcement and operation of Standing Orders, Standing Orders vs Employment Contracts, 2.5 Disciplinary action and procedure for dealing with misconduct, Domestic enquiry and principles of natural justice, Case laws and judicial interpretation on wrongful dismissal and reinstatement.	8
3	The Factories Act, 1948: 3.1 Concept: Factory, Occupier, Hazardous Process, Apprentices etc. 3.2 Provision relating to health, safety and welfare of workers. 3.3 Provision relating to Hazardous Process and working conditions. 3.4 Penalties and Procedures.	7
4	The Industrial Disputes Act, 1947: 4.1 Concepts of Industry, Industrial Dispute, Workman etc. 4.2 Authorities under the I.D. Act: Works Committee, Conciliation, Labour Courts, Tribunals 4.3 Strike and Lockout. 4.4 Lay off, Retrenchment and Closure.	8

4.5 Award and Settlement.	
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Course Outcome: After Completion of the course, student will be able to:

1. Understand the provisions of the Factories Act and to understand the provisions relating to health, safety and welfare of the workers.
2. Comprehend the standards and techniques of Collective Bargaining and the relevance of Standing orders.
3. Understand the technicalities and concepts of industrial dispute and provisions of strikes. Lockouts,
4. Lay off and Retrenchment and Closure
5. Know the Powers and Duties of Authorities under the various labour laws and Understand key labour legislations and their relevance in business.
6. Analyse employer-employee relationships and compliance requirements and to apply knowledge to real-world employment.

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology:		
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. Online Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies 		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
<ol style="list-style-type: none"> 1. Introduction to Labour Laws – Taxmann or Himalaya Publishing 2. Bare Acts of the respective labour legislations 3. Ministry of Labour Website: https://labour.gov.in 4. S.C. Srivastava – Industrial Relations and Labour Laws. 5. Dr. V.G. Goswami – Labour Industrial Laws. 6. S.N. Mishra – Labour and Industrial Laws. 7. O.P. Malhotra – Law of Industrial Disputes. 8. Dr. Avatar Singh – Introduction to Labour and Industrial Laws. 9. Madhavan Pillai - Labour and Industrial Laws 10. Srivastava K D - Commentaries on Industrial Disputes Act, 1947 11. V.V. Giri - Labour problems in Indian Industry 12. Labour Law and Labour Relations Published by Indian Law Institute 13. S.C Srivastava - Social Security and Labour Laws, Universal, Delhi 14. P.L. Malik, Labour and Industrial Laws 15. S.N. Mishra, Introduction to Labour and Industrial Laws 16. Relevant Supreme Court and High Court judgments 17. Government notifications and Ministry of Labour reports 		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 	Min. 08 Marks (40% of Passing)

(20 Marks)	3. Assignments 4. Open Book Test 5. Offline MCQ Test 6. Group Discussion	
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	Instructions: 1) <i>Question No. 1 is Compulsory.</i> 2) <i>Attempt any Two Questions from Question No. 2 to 5.</i> Q. 1: Fill in the Blanks = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Theory Question on Unit-3 = 12 Marks Q. 5: Theory Question on Unit-4 = 12 Marks	Min. 12 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Business Administration
SY Semester-III
Title of the Course: Personality Development
for Business Professionals
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE208COM-T	GE / OE	2	2

Course Objectives:

1. To introduce students to the importance of personality development in professional contexts.
2. To enhance students' self-awareness, confidence, and communication skills.
3. To develop essential soft skills for effective interpersonal and professional interactions.
4. To prepare students for real-world business environments by aligning personal and professional growth.

Unit	Title and Contents	No. of Lectures
1	Understanding Self and Professional Persona: 1.1 Introduction to Self-Development – Meaning, Importance, and Link to Professional Success 1.2 Self-Discovery and Self-Assessment – Tools and Techniques (including SWOT, Johari Window, and Personality Inventories) 1.3 Personal Branding – Concept, Strategies, and Benefits in Professional Context 1.4 Professional Image and Grooming – Attire, Body Language, and Business Etiquette	15
2	Interpersonal and Professional Skills: 2.1 Communication Skills – Verbal, Non-Verbal, and Business Communication 2.2 Time and Stress Management – Techniques and Strategies 2.3 Leadership and Team Building – Essentials for Business Professionals 2.4 Goal Setting and Motivation – SMART Goals and Professional Success	14

Course Outcomes: After completion of the course, students will be able to:

1. Understand key aspects of personality and its impact on professional success.
2. Demonstrate improved communication, grooming, and interpersonal skills.
3. Apply techniques for self-motivation, stress management, and goal setting in a professional environment.
4. Exhibit enhanced leadership and team-building skills for business success.

Teaching Methodology
The Teacher can use the following Methods as Teaching Methodology: <ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. Online Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.

8. Analysis of Case Studies		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Hurlock, Elizabeth B. – <i>Personality Development</i> 2. Barun K. Mitra – <i>Personality Development and Soft Skills</i> 3. Shiv Khera – <i>You Can Win</i> 4. R.S. Dwivedi – <i>Managing Stress</i> 5. Brian Tracy – <i>Eat That Frog!</i> 6. Dale Carnegie – <i>How to Win Friends and Influence People</i> 7. Daniel Goleman – <i>Emotional Intelligence</i> 8. Stephen Covey – <i>The 7 Habits of Highly Effective People</i> 9. www.mindtools.com 10. www.skillsyouneed.com 11. www.personalitydevelopment.org 12. www.managementstudyguide.com 13. www.businessballs.com		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (20 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Open Book Test 5. Offline MCQ Test 6. Group Discussion	Min. 08 Marks (40% of Passing)
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 is Compulsory 2. Attempt any Two Question from Question Nos. 2 to 4 Q. 1: Fill in the Blanks on all Units = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Short Notes (Any 2 out of 3) = 12 Marks	Min. 12 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Statistics and Computer Applications
SY Semester-III
Title of the Course: Artificial Intelligence for Corporates
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE209COM-T	GE / OE	2	2

Course Objectives:

1. To introduce students to AI applications in business.
2. To familiarize students with popular AI tools for automation, marketing, and decision-making.
3. To develop skills in using AI-driven business solutions.
4. To understand role of AI for Corporates.

Unit	Title and Contents	No. of Lectures
1	Introduction and Role of AI in Business and Corporate World: 1.1 Introduction to AI in Business: 1.1.1 Basics of Artificial Intelligence (AI) and Machine Learning (ML), Natural Language Processing (NLP) 1.1.2 Role of AI in Business Decision Making 1.1.3 AI-powered Business Automation: Advantages & Challenges 1.1.4 Introduction to AI Ethics and Bias 1.1.5 Case Study: AI Implementation in E-commerce and Banking Sectors 1.2 Role of AI in the Corporate World: 1.2.1 Use of AI in reshaping business models across industries 1.2.2 Impact of AI in competitive world 1.2.3 AI for Communication & Content Creation: ChatGPT, Google Bard, Grammarly, Canva AI 1.2.4 AI for Meetings & Transcription: Otter.ai, Fireflies.ai	15
2	AI in Marketing and Customer Engagement, and AI for Business Analytics: 2.1 AI in Marketing & Customer Engagement: 2.1.1 AI for Digital Marketing & SEO: Copy.ai, Jasper AI, Surfer SEO. 2.1.2 Chatbots & AI-Powered Customer Service: Drift, HubSpot AI, Salesforce Einstein. 2.1.3 AI Strategy and Roadmap for Corporates. 2.1.4 Improving operational efficiency, customer experience, and product development. 2.2 AI for Business Analytics: 2.2.1 AI enhances decision-making, automates tasks, and drives innovation (e.g., Tableau with AI integration) 2.2.2 Case studies of AI implementation in various industries (e.g., finance, healthcare, retail, logistics) 2.2.3 AI in Finance and Operations 2.2.4 AI in Human Resource 2.2.5 Future of AI in the Corporate World	15

Course Outcomes: After completion of the course, students will be able to:

1. Understand the role of AI in various business operations.
2. Utilize AI-powered tools for marketing, automation, and decision- making
3. Apply AI solutions to business challenges through practical use cases
4. Understand need of AI for Corporates.

Teaching Methodology		
The Teacher can use the following Methods as Teaching Methodology:		
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. Online Lectures developed by MHRD, UGC, Government of Maharashtra, University etc. 8. Analysis of Case Studies 		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
<ol style="list-style-type: none"> 1. Artificial Intelligence in Business: Opportunities and Challenges – Péter Szeredi & Attila Kiss 2. AI Superpowers: China, Silicon Valley, and the New World Order – Kai-Fu Lee 3. The AI Advantage: How to Put the Artificial Intelligence Revolution to Work – Thomas H. Davenport 4. Human + Machine: Reimagining Work in the Age of AI – Paul R. Daugherty & H. James Wilson 5. Artificial Intelligence for Marketing: Practical Applications – Jim Sterne 6. Google AI for Business (Google AI) 7. AI for Everyone (Coursera – Andrew Ng) 8. LinkedIn Learning: AI in Business Strategy 		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (20 Marks)	<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1) Offline Written Examination 2) Power Point Presentations 3) Assignments / Tutorials 4) Open Book Test 5) Offline MCQ Test 6) Group Discussion 	Min. 08 Marks (40% of Passing)
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	<p>Instructions:</p> <ol style="list-style-type: none"> 1. Question No. 1 is Compulsory. 2. Attempt any Two Questions from Question Nos. 2 to 4. <p>Q. 1: Fill in the Blanks on all Units = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks Q. 4: Short Notes on all Units (Any 2 out of 3) = 12 Marks</p>	Min. 12 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

BOS: Banking, Finance and Insurance
SY Semester-III
Title of the Course: Retail Banking
Paper-III

Sem	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
III	OE210COM-T	GE / OE	2	2

Course Objectives:

1. To introduce students with the Basics of Retail Banking.
2. To help the student to learn the various products of Retail Banking.
3. To help the students understand the marketing aspects related to retail banking.
4. To give an insight about the current issues involved in retail banking.

Unit	Title and Contents	No. of Lectures
1	Introduction of Retail Banking: 1.1 Meaning, Features and Significance of Retail Banking 1.2 History and Evolution of Retail Banks 1.3 Role of Retail Banking within the banking operation 1.4 Distinction between Retail and Wholesale Banking System	8
2	Retail Products: 2.1 Retail Products Overview-Customer Requirements 2.2 Important Retail Asset Products-Home Loans, Vehicle Loans, Personal Loans, Educational Loans 2.3 Credit and Debit Cards, Remittances Products 2.4 Credit Scoring	7
3	Marketing in Retail Banking: 3.1 Delivery Channels: Branch Extension Counters, ATMs, POS, Internet Banking, M-Banking 3.2 Delivery Models 3.3 Technology in Retail Banking 3.4 Opportunities and Challenges of Retail Banking in India	8
4	Other Issues related to Retail Banking: 4.1 Recovery of Retail Loans 4.2 Securitization of Assets 4.3 Third Party Distribution in Retail Banking 4.4 Recent Trends in Retail Banking	7

Course Outcomes: After completion of the course, students will be able to:

1. Distinguish between Retail and Corporate / Wholesale Banking.
2. Appraise the various retails products offered by Banks.
3. Compare marketing strategies used by banks for Retail Products.
4. Discuss and evaluate other issues related to Retail Banking.

Teaching Methodology
The Teacher can use the following Methods as Teaching Methodology: <ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc.

3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business / Industry Units 5. Group Discussion / Debates 6. Assignments, Tutorials, Presentations, Role Play etc. 7. Online Lectures developed by MHRD, UGC, Government of Maharashtra, University etc.		
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Agarwal, O. P., Fundamentals of Retail Banking. Himalaya Publishing House, Mumbai. 2. Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi 3. Jha, S.M, Banking Marketing, Himalaya Publishing House, Mumbai 4. Joseph A. Di Vanna, The Future of Retail Banking: Delivering Value to Global Customer 5. Keith Pond, Retail Banking, Gosbrook Professional Publishing Ltd., 4th edition 6. Khan, M.Y, Indian Financial System, Tata McGraw Hill Publishing Company Ltd., N. Delhi 7. Mehra Dilip, Retail banking, Jain Book Depot, Delhi. 8. Retail Banking, Institute of Banking and Finance (IIBF), McMillan Publishers, India, 9. Shelagh Heffernan, Modern Banking, Wiley 10. Sristava, P.K., Banking Theory and Practice. Himalaya Publishing House 11. Suresh Chandra Bihari, Retail Banking Challenges and Latest trends in India, Himalaya PH 12. Suresh Samudrala, Retail Banking Technology: The Smart Way to Serve Customers, Jaico Publishing House. 13. Uppal R.K, and Bishnupriya N, Modern Banking in India, New Century Publication, N.Delhi 14. Retail Banking: Principles and Practices by Suresh Padmalatha, Pearson Education. 15. Banking Theory and Practice by K.C. Shekhar and Lekshmy Shekhar, Vikas Publishing. 16. Modern Banking by R. Muraleedharan, PHI Learning. 17. Principles and Practices of Banking by IIBF, Macmillan Education. 18. Retail Banking by R.K. Uppal, New Century Publications. 19. Banking Law and Practice by P.N. Varshney, Sultan Chand & Sons 20. www.rbi.org.in 21. https://ipbindia.com 22. https://www.iibf.org.in/ 23. https://www.rbi.org.in/upload/speeches/pdfs/63378.pdf 24. https://www.investopedia.com/		
Scheme of Examination		
Scheme of Examination: 1. Internal Assessment: 40% and 2. External Assessment: 60%		
Scheme of Examination	Exam Format	Min. Passing Marks
Continuous Internal Evaluation (CIE) (20 Marks)	The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Open Book Test 5. Offline MCQ Test 6. Group Discussion	Min. 08 Marks (40% of Passing)
SEE / External Exam (30 Marks) (Total 2 Hours Duration)	Instructions: 1. Question No. 1 is Compulsory. 2. Attempt any Two Questions from Question No. 2 to 5. Q. 1: Fill in the Blanks on all Units = 06 Marks Q. 2: Theory Question on Unit-1 = 12 Marks Q. 3: Theory Question on Unit-2 = 12 Marks	Min. 12 Marks (40% of Passing)

	Q. 4: Theory Question on Unit-3	= 12 Marks	
	Q. 5: Theory Question on Unit-3	= 12 Marks	
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)			