

## GONDWANA UNIVERSITY, GADCHIROLI

Ordinance No. 111 of 2017.

EXAMINATION LEADING TO AWARD OF THE THREE YEARS BACHELOR OF COMMERCE (B.COM.) (SIX SEMESTER DEGREE COURSE) BASED ON CREDIT SYSTEM IN THE FACULTY OF COMMERCE AND MANAGEMENT, ORDINANCE, 2017.

**Whereas**, it is expedient to provide an ordinance in respect of Examinations leading to Award of the three years Bachelor of Commerce(B.Com)(Six Semester Degree Course) based on credit grade system in the Faculty of Commerce and Management, Ordinance, 2017 for the purposes hereinafter appearing, the Management Council is hereby pleased to make the following Ordinance :-

1. This Ordinance shall be called “Examinations leading to Award of the three years Bachelor of Commerce(B.Com)(Six Semester Degree Course) based on credit grade system in the Faculty of Commerce and Management, Ordinance, 2017.”
2. This Ordinance shall come into force with effect from the date of it making by the Management Council.

### TYPES OF COURSES

3. **Types of Courses:** - Courses in a Program may be of three kinds: Core, Elective & Foundation.

1) **Core course:** This is the course which is to be studied compulsorily by a student as a core requirement of a Program in a said discipline of study.

#### 2) **Elective Courses:**

Elective course is a course which is to be chosen from a pool of papers, it may be

- Supportive to the discipline of study.
- Providing an expanded scope.
- Enabling learner to get an exposure to some other discipline / domain
- Nurturing students' proficiency /skill.

*An Elective* may be generic elective, focusing on those courses, which add generic proficiency. *An*  
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*elective* may be discipline centric (Discipline Specific Electives, DSE) or may be chosen from an unrelated discipline. It may be called Generic Elective/Open Elective.

### 3) Foundation Course:

May be of two kinds: **Compulsory Foundation** (*Ability Enhancement Compulsory Course*) & **Elective Foundation** (*Skill Enhancement Course*). Compulsory foundation is those courses based upon a content that leads to knowledge enhancement. They are mandatory for all disciplines. Elective foundation courses are value-based & aimed at man-making education.

### 4) Salient features of Course:

- (I) i) Each semester up to semester 4<sup>th</sup>, shall consists of 7 papers whereas semester 5<sup>th</sup> and 6<sup>th</sup> shall consist of 6 papers each.
- ii) Total credits for B.Com. would be 136 whereas total credits for BBA would be 132.
- iii) Each regular student will have to appear for all the credits of each semester mentioned in the scheme.
- (II) The duration of the B.Com. and BBA shall be of three academic years consisting of six semesters with the University examinations at the end of each semester namely:
  - i) B.Com. Part I : Semester I & Semester II Examinations
  - ii) B.Com. Part II: Semester III & Semester IV Examinations
  - iii) B.Com. Part III: Semester V & Semester VI Examinations

**Examination will be held as per the time-table schedule decided during Academic year by University**

Sr. No.	Name of the Examination	Main Examination	Supplementary Examination
1	B.Com. – Semester I, III,V	Winter	Summer
2	B.Com. – Semester II, IV,VI	Summer	Winter

### ELIGIBILITY

5. Subject to compliance with the provisions of this Ordinance and of other Ordinances in force from time to time, an applicant for admission to the **Semester I examination** of the degree courses offered with this Ordinance shall have the eligibility as mentioned below:-

The 12<sup>th</sup> Standard Examination of the Maharashtra State Board of Secondary/Higher secondary Education or/ and examination recognized as equivalent thereto with English as one of the subject o f passing and in such subject and with such standard of attainments as may be prescribed ;

OR



The XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational of MCVC Stream with one Language only;

OR

Passed the —Diploma in Education with English as one of the passing subjects, conducted by the Education Institute, Pune.

### EXAMINATION AND EVALUATION SCHEME

#### 1) Evaluation Scheme

Assessment procedure incorporates a suitable evaluation system supported by model ‘Credit Grade System’ involving letter grades as per the suggested guidelines by, UGC for under graduate programs in the Faculty of Commerce and Management.

The evaluation of students in a course is a continuous process and is based on their performance in different methodological tests/examinations as mentioned below:

#### Theory Subject with or without Practical component:

It is broken into various components as mentioned below;

- i) **Internal Assessment (IA)** – It will be carrying 20% weightage and shall be monitored based on parameters like, assignments, class tests, seminars, project, oral examination etc. and that the break-up of weightage to these parameters are as specified in the syllabus of the given subject.
- ii) **End Semester Examination (ESE)** – This parameter shall carry weightage of 80% for theory subjects without practical component and the examination will be conducted by the Affiliating University at the end of the Semester.
- iii) **Passing in Course:** There will be a combined head of passing with 40% of marks combinedly in IA and ESE and separate passing with 40% marks in practical.

The **Table 1** given below summarizes weightage in percent to the individual components of proposed ‘Evaluation System’ to be adapted for the theory subjects with and without practical component of UG programs in the Faculty of Commerce and Management.

Table 1: Evaluation System						
For Theory Subject			For Theory Subject having Practical Component			
ESE	Internal Assessment	Total	ESE	Internal Assessment	Practical	Total
80	20	100	60	15	25	100
60	15	75				

### Pattern of End Semester Examination:

- 2) (1) There will be **four** units in each paper  
(2) Question paper will consist of five questions and all questions shall be compulsory.  
(3) First four questions will be based on four units as Specified in the Syllabi of the given subject with internal choice only.  
(4) Fifth question will be compulsory having subject questions from each of the four units with equal weightage and there will be no internal choice.  
(5) Each paper will be of 3 hours duration.  
(6) Minimum passing marks in each head ESE+IA and Practical will be 40%.

### 3) Promotion /Absorption Scheme

The admission to the given Degree Course shall be subject to ATKT rules as given below.

Admission to Semester	Candidate should have passed in following examinations	Eligibility for admission
Semester – I	*	--
Semester –II	--	Candidate should have appeared in at least 01 Theory paper of Semester I
Semester-III	----	Candidate should have passed 40% subjects each of Semester –I & Semester II
Semester—IV	----	Candidate should have passed 40% subjects each of Semester –I & Semester II & appeared in at least 01 Theory paper of Semester III
Semester –V	Semester I & II	Candidate should have passed Sem. I & II & 40% subjects each of Semester –III & IV
Semester-VI	---	Candidate should have passed 40% subjects each of Semester –III & Semester IV & appeared in at least 01 Theory paper of Semester V

\* - as mentioned above in para 5.

- 4). That an examinee who have passed in any subject/s shall, at his option, be exempted from appearing in that subject at the subsequent examination.

- 5) The fees for the examination shall be as prescribed by the university from time to time and whenever any change is made in the fees prescribed for the examination that shall be notified through a notification for information of the examinees concerned.
- 6) The subjects of examination shall be as mentioned in CBCS structure mentioned under Appendices – I,II,III,IV,V and VI appended to this Ordinance.
- 7) The Scope of the subject shall be as indicated in the Syllabi.

### **Model Credit-Grade System**

7. As per the guidelines suggested by UGC, all the central, state and deemed universities in India, it is now mandatory to adopt credit system in place of conventional system comprising of marks and grades for all the undergraduate programs. The central idea of the system is that a student has to earn a prescribed minimum number of credits to fulfill the requirements of graduation. The credit system has to be designed uniformly together with a suitable continuous evaluation and a well-articulated system of grading.
  - i) All evaluations of different components of a course specified in the course plan i.e. scheme shall be done in marks for each student.
  - ii) The marks of various components of Internal Assessment and university conducted examination i.e. ESE shall be added to get total marks secured for the given course. For example, out of a total of 100 marks for theory subjects.
  - iii) These letter grades are assigned numerical equivalents called Grade Points, **GP** on a 07-point scale and are correlated with percentage score of the student in the given course as shown in the **Table 2** given below.
  - iv) For the given course, the adopted criteria of percentage marks given below shall then be used for the computation of grades and grade points.
  - v) —**F** grade stands for failure in that course examination. The course(s) in which a student has earned F-grade will be termed as back-log i.e. course(s) under ATKT. Such a student will be required to reappear in the given course examination as per the specified provision.
  - vi) “**X** grade is awarded to a student who is absent in the examination or is not allowed to appear or could not appear in end semester examination (ESE) in a particular subject due to any reason, though he might have undergone other components of Internal Assessment, Practical etc. Such a student will be required to reappear in the given subject in which he/she has secured X –grade.



**Table 2: Criteria for Award of Grades**

Grade	Percentage score	Grade Points
O	75 -100	10
A	60-74	09
B	55-59	08
C	45-54	07
D	40-44	06
F	0-39	00
X	Absent in Examination	---

### **Credit Points (CP)**

Credit points stands for performance of student in a particular subject. They are product of total credits of a subject and grade point secured by the student in the given subject.

### **Semester Grade Point Average (SGPA)**

It is indicative of performance of a student in the given semester. The Grade Point Average for a semester is obtained by adding the products of Actual Grade Points and relative weightages for different subjects as shown in the course scheme for respective semester and dividing the total by the total credit hours for that semester as illustrated below.

$$\text{SGPA} = [ C_i G_i + C_{ii} G_{ii} + \dots + C_n G_n ] / ( C_i + C_{ii} + \dots + C_n )$$

Where, C – No of Credits of individual subject.

G – Corresponding grade point obtained in the respective subject.

### **Cumulative Grade Point Average (CGPA)**

The Cumulative Grade Point Average (CGPA) is indicative of the overall academic performance of a student in all the subjects registered up to and including the latest completed semester. It is the cumulative total of the products of actual grade point and its weightage upto last semester divided by total credits of all the semesters.

$$\text{CGPA} = \sum_{i=1}^n c_i g_i / \sum_{i=1}^n c_i$$

- (1) A student who PASSES in the each head of passing shall be granted exemption in that paper. But, if he passes in practical and fails in combined head of ESE+IA of a subject, shall reappear for the ESE of the given subject. However, his/her marks of the IA and P shall be carried over and he/she shall be entitled for grade obtained by him/her on passing of the end semester examination of the given subject.
- (2) A student who FAILS in the Practical/Project but PASSES in the ESE+IA of a subject shall submit and reappear for the Practical/Project for that subject. However, his/her

marks of the ESE+IA shall be entitled for grade obtained by him/her on qualifying in the Practical/Project evaluation.

- (3) The marks for the IA or Practical/Project shall be forwarded by Principal/Head of the Institution to the Affiliate University as per the schedule.
- (4) If a student is permitted to repeat any semester/course, the new letter grade will replace the old letter grade in the computation of the SGPA and further that every student will have only one grade-sheet for every semester and the last semester grade-sheet to indicate CGPA based on the adapted criteria for the Award of the Degree.

#### ► ABBREVIATIONS USED

a.C	: Credits
b.G	: Grade
c.GP	: Grade Points
d.CP	: Credit Points
e.ΣC	: Sum of Credits points
f.CG	: Credits X Grades (Product of Credits & Grades)
g.ΣCG	: Sum of Product of Credits & Grades points

- (5) The medium of instruction and examination shall be English/Marathi/Hindi for B. Com. only & English for B.B.A. Courses specified in this Ordinance. However the Gondwana University, Gadchiroli permits student to write examinations in either English or Hindi or Marathi for B. Com. only & English for B.B.A.
- (6) The number of paper and maximum marks assigned to each paper and minimum marks an examinee must obtain in order to pass the given examination are as prescribed in the respective course and examination Schemes attached with Appendix A in this Ordinance.
- (7) The examinee at each of the examination shall have option of not being declared successful at the examination in case he/she does not secure a minimum of 40% marks at the examination. Once this option is exercised, the option shall be binding on the examinee for that Semester examination only and it shall not be revoked under any circumstances.

An unsuccessful examinee, at any of the above examination shall have an option to carry his/her Internal Assessment and Practical marks for theory with or without having practical part to his/her successive attempt at the examination.

The examinee, however can forego his/her Internal Assessment marks for the subjects, in which case he/she shall be examined for a total of marks comprising the Internal Assessment & ESE or Internal Assessment, Practical and ESE together to form the min. passing marks of 40% at his/her successive attempts of the examination. Such an option may be availed by the examinee by indicating the same in his/her Application form for Examination and this option once exercised, it shall be —Final and Binding on the concerned examinee.



- (8) The external (Private) Candidates are not allowed for this programme
- (9) The provisions of Ordinance to provide grace marks for passing in a particular head and regarding improvement of Division (Higher class) and Condonation of Deficiency of marks in a subject shall apply to each examination under this Ordinance .
- (10) Every student have right to challenge the evaluation, if he/she failed in such paper of any doubt in his/her scoring as per the provisions made in respective Direction by the Affiliating University.

The provision regarding Revaluation/Challenge to valuation for the given subject of a particular End Semester Examination shall be applicable as specified in the relevant Ordinance.

- (11) The candidate may take all the examinations as per the provisions of ATKT Rules simultaneously but his result of final Semester shall not be declared unless he is declared successful at all lower semester examinations.
- (12) If an examinee failed to pass the under graduate programme within six successive years from the date of his/her first admission to particular programme, he/she shall be declared as —Not Fit for the Course (NFC) and he/she will not be allowed to appear further for any previous examination of the course. An ex-student for any Examination under this Ordinance shall be eligible for readmission to the subsequent Examination on payment of fresh and any such other fees as may be prescribed on this behalf.
- (13) As soon as possible after the Semester End examination, the Board of Examination and evaluation shall publish a list of successful examinees at the Semester I, II, III, IV, V, and VI Examinations respectively.
- (14) Notwithstanding anything to the contrary in this Ordinance, no person shall be admitted to an examination under this Ordinance, if he has already passed that examination or an equivalent examination of any other Statutory University.



(15) (i) The examinee who have secured pass grade —D in all the subjects prescribed for all the examinations shall be eligible for the award of ( 3 year- 6 Semester) Degree in the Faculty of Commerce and Management.

(ii) The Classification of Division of Examinees for the award of the Degree courses specified in this Direction shall be on the basis of Cumulative Grade Point Average

—CGPA evaluated by accounting **SGPA of Semester of V & VI Semesters.**

(iii) The Degree, in the prescribed form shall be signed by the Hon'ble Vice- Chancellor.

**(Statement of object and reasons)**

Hon'ble Vice-Chancellor of the university has issued Direction No. 16 of 2017 "Examinations leading to Award of the three years Bachelor of Commerce (B.Com)(Six Semester Degree Course) based on credit grade system in the Faculty of Commerce and Management, Ordinance, 2017."under provision of sub- section (8) of section 12 of the Maharashtra Public Universities Act, 2016 date 20/07/2017.

The above mentioned Direction was required to converted into an Ordinance within a period of six months as provided under the proviso of sub-section (8) of section 12 of the Maharashtra Public Universities Act, 2016.

For converting Direction No. 16 of 2017 into an Ordinance this Draft ordinance is prepared for its consideration and onwards recommendation to the Management Council by the Academic Council.



BACHELOR OF COMMERCE  
(THREE YEARS UG COURSE IN FACULTY OF COMMERCE AND MANAGEMENT)  
COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYTSEM  
(Semester – I)

Sr. No.	Area	Unique Subject Code	Subject	Course Scheme			No. of Credits	Examination Scheme (Maximum Marks)				Examination Scheme (Minimum Marks)			
				L	T	P		ESE	IA	P	Total	ESE	IA	P	Total
01	AECC (Foundation Course)	UCA1F01	Marathi/Hindi/Supplementary English	4	-	-	2	80	20	-	100	40	-	-	40
02	Core (Core Course)	UCA1C02	Compulsory English	4	-	-	4	80	20	-	100	40	-	-	40
		UCA1C03	Financial Accounting - I	5	-	-	3	60	15	-	75	30	-	-	30
		UCA1C04	Business Economics – I	4	-	-	3	60	15	-	75	30	-	-	30
		UCA1C05	Principle of Management –I	4	-	-	3	60	15	-	75	30	-	-	30
		UCA1C06	Statistics Techniques and Business Mathematics –I	5	-	-	3	60	15	-	75	30	-	-	30
03	DSE	UCA1EM1	Group A Marketing Management (Basic Marketing Management- I)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA1EH1	Group B Human Resource Development (Human Resource Management- I)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA1EB1	Group C Banking and Insurance (Principle of Banking and Insurance-I)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA1EI1	Group D Information Technology (Computer Fundamental - I)	4	-	4/ Batch	4	60	15	25	100	30	10	-	40

Note : ESE = END SEMESTER EXAMINATION IE = INTERNAL EVALUATION

1.L- Lecture T – Tutorial , P- Practical, IA- Internal Assessment,

2 For Compulsory English Tutorial week will be 1 for every batch of 20 Students.

3 Practical Periods for subject I/T 04 Periods/week/batch of 30 students.

4 For DSE subject Codes please refer note number 8 given below.

5 The Question Papers in the subjects Financial Accounting, Statistics Techniques and Business, Mathematics will be set in English/Marathi. However, the Practical/Numerical will be set in English only. The students of Marathi Medium will have the option to attempt the theory part in Marathi/Hindi and Practical Problems/Numerical in English only.

6 The Students shall opt for any one group of DSE. Once a group is selected in semester I, the same group shall have to be continued in all the semester. No change of group will be allowed.

7 The students shall opt for any one of the language Marathi/Hindi/Supplementary English in semester I. The same shall have to be continued up to semester IV.

8. Codes for DSE Subjects- Marketing- M, HRM-H, Banking & Insurance – B, Information Technology - I

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COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYTSEM  
(Semester – II )

Appendix - II

Sr. No.	Area	Unique Subject Code	Subject	Course Scheme			No. of Credits	Examination Scheme (Maximum Marks)				Examination Scheme (Minimum Marks)			
				L	T	P		ESE	IA	P	Total	ESE	IA	P	Total
01	AECC ( Foundation Course)	UCA2F01	Marathi/Hindi/ Supplementary English	4	-	-	2	80	20	-	100	40	-	-	40
02	Core ( Core Course)	UCA2C02	Compulsory English	4	-	-	4	80	20	-	100	40	-	-	40
		UCA2C03	Financial Accounting - II	5	-	-	3	60	15	-	75	30	-	-	30
		UCA2C04	Business Economics – II	4	-	-	3	60	15	-	75	30	-	-	30
		UCA2C05	Principle of Management – II	4	-	-	3	60	15	-	75	30	-	-	30
		UCA2C06	Statistics Techniques and Business Mathematics –II	5	-	-	3	60	15	-	75	30	-	-	30
03	DSE	UCA2EM2	Group -A Marketing Management (Basic Marketing Management-I I)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA2EH2	Group -B Human Resource Development (Human Resource Management- II)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA2EB2	Group -C Banking and Insurance (Principle of Banking and Insurance-II)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA2EI2	Group -D Information Technology (Computer Fundamental - II)	4	-	4/ Batch	4	60	15	25	100	30	10	-	40



BACHELOR OF COMMERCE  
(THREE YEARS UG COURSE IN FACULTY OF COMMERCE AND MANAGEMENT)  
COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYTSEM  
(Semester – III )

Sr. No.	Area	Unique Subject Code	Subject	Course Scheme			No. of Credits	Examination Scheme (Maximum Marks)				Examination Scheme (Minimum Marks)			
				L	T	P		ESE	IA	P	Total	ESE	IA	P	Total
01	AECC ( Foundation Course)	UCA3F01	Marathi/Hindi/ Supplementary English	4	-	-	2	80	20	-	100	40	-	-	40
		SEC-I UCA3F02	Cost Accounting	5	-	-	4	80	20	-	100	40	-	-	40
02	Core  ( Core Course)	UCA3C03	Compulsory English	4	-	-	4	80	20	-	100	40	-	-	40
		UCA3C04	Company Law	5	-	-	4	80	20	-	100	40	-	-	40
		UCA3C05	Monetary Economics Paper-I	4	-	-	3	60	15	-	75	30	-	-	30
		UCA3C06	Corporate Accounting Paper –I	5	-	-	3	60	15	-	75	30	-	-	30
03	DSE	UCA3EM3	Group- A Marketing Management (Advertising Management )	4	-	-	4	80	20	-	100	40	-	-	40
		UCA3EH3	Group -B Human Resource Development (Organizational Behavior Paper-I )	4	-	-	4	80	20	-	100	40	-	-	40
		UCA3EB3	Group -C Banking and Insurance (Banking and Insurance Law and Practice -I)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA3EI3	Group -D Information Technology (Office Automation )	4	-	4/ Batch	4	60	15	25	100	30	10	-	40

#### Appendix - IV

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GONDAWANA UNIVERSITY, GADCHIROLI  
BACHELOR OF COMMERCE  
(THREE YEARS UG COURSE IN FACULTY OF COMMERCE AND MANAGEMENT)  
COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYTSEM  
(Semester – V)

Appendix - V

Sr. No.	Area	Unique Subject Code	Subject	Course Scheme			No. of Credits	Examination Scheme (Maximum Marks)				Examination Scheme (Minimum Marks)			
				L	T	P		ESE	IA	P	Total	ESE	IA	P	Total
01	SEC - III ( Foundation Course)	UCA5F01	Auditing	4	-	-	2	80	20	-	100	40	-	-	40
02	Generic Elective- II	UCA5E02	Indian Economics (Urban)	4	-	-	4	80	20	-	100	40	-	-	40
03	Core ( Core Course)	UCA5C03	Business Communication Paper-I	4	-	-	3	60	15	-	75	30	-	-	30
		UCA5C04	Advanced Accounting Paper-I	5	-	-	3	60	15	-	75	30	-	-	30
		UCA5C05	Commercial Law	4	-	-	4	80	20	-	100	40	-	-	40
04	DSE	UCA5EM5	Group -A Marketing Management (Industrial Marketing )	4	-	-	4	80	20	-	100	40	-	-	40
		UCA5EH5	Group- B Human Resource Development (Industrial Relation)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA5EB5	Group -C Banking and Insurance (Recent Trends in Banking and Insurance Paper-I)	4	-	-	4	80	20	-	100	40	-	-	40
		UCA5EI5	Group -D Information Technology (Computerized Accounting and MIS)	4	-	4/ Batch	4	60	15	25	100	30	10	-	40

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COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYTSEM  
(Semester – VI)

Appendix - VI

Sr. No.	Area	Unique Subject Code	Subject	Course Scheme			No. of Credits	Examination Scheme (Maximum Marks)				Examination Scheme (Minimum Marks)			
				L	T	P		ESE	IA	Project	Total	ESE	IA	P	Total
01	SEC - IV ( Foundation Course)	UCA6F01	Corporate Law	4	-	-	4	80	20	-	100	40	-	-	40
02	Generic Elective- III	UCA6E02	Indian Economics (Rural)	4	-	-	4	80	20	-	100	40	-	-	40
03	Core ( Core Course)	UCA6C03	Business Communication Paper-II	4	-	-	3	60	15	-	75	30	-	-	30
		UCA6C04	Advanced Accounting Paper-II	5	-	-	3	60	15	-	75	30	-	-	30
		UCA6C05	Income Tax	5	-	-	4	80	20	-	100	40	-	-	40
04	DSE	UCA6EM6	Group -A Marketing Management (Service Marketing )	4	-	-	4	40	10	50	100	20	-	-	40
		UCA6EH6	Group- B Human Resource Development (Labor Law)	4	-	-	4	40	10	50	100	20	-	-	40
		UCA6EB6	Group -C Banking and Insurance (Recent Trends in Banking and Insurance Paper-II)	4	-	-	4	40	10	50	100	20	-	-	40
		UCA6EI6	Group -D Information Technology (Web Designing & Software Maintenance)	4	-	4/ Batch	4	40	10	50	100	20	-	-	40

Compulsory Project in final Semester: - In final semester project is to be submitted for DSE subject. For IT related DSE the project team can be constituted of maximum five students per team. However, for other DSEs, the project team can be constituted of maximum ten students per team.