

Gondwana University, Gadchiroli

FACULTY OF COMMERCE

DIRECTION GOVERNING THE EXAMINATIONS
LEADING TO THE AWARD OF TWO YEARS POST
GRADUATE DEGREE, IN THE FACULTY OF
COMMERCE WITH SEMESTER PATTERN &
CHOICE BASED CREDIT SYSTEM FROM THE
ACADEMIC SESSION 2016-17

FACULTY OF COMMERCE

DIRECTION NO. 206/2016

EXAMINATIONS LEADING TO THE POST GRADUATE DEGREE OF M.COM., M.C.M., M.I.R.P.M. COURSES, IN THE FACULTY OF COMMERCE WITH SEMESTER PATTERN & CHOICE BASED CREDIT SYSTEM DIRECTION, 2016.

WHEREAS, the University Grants Commission, New Delhi vide D.O. No. F-2/2008 (XI Plan), dated 31 January 2008 regarding new initiatives under the XI Plan Academic reforms in the University has suggested for improving quality of higher education and to initiate the academic reform at the earliest.

AND

WHEREAS, the Boards of Studies in Faculty of Commerce in its meeting held on 23.04.2012 prepared the Course and Examination Schemes for Post Graduate Courses, M.Com., M.C.M., M.I.R.P.M. and recommended for introducing the Semester Pattern with Choice Based Credit System in the Faculty of Commerce from the academic session 2012-13.

AND

WHEREAS, the Faculty of Commerce in its meeting held on 03.05.2012 considered and approved the recommendations of Boards of Studies regarding the syllabi of I and II Semester as per the course and examination scheme passed by the respective boards of studies in the Faculty of Commerce from the year 2012-13.

AND

WHEREAS, the Academic Council in its meeting held on 09.05.2012 considered and approved the recommendations of the Faculty of Commerce for introducing Semester Pattern with Choice Based Credit System for award Degree in the Faculty of Commerce

AND

WHEREAS, the matter is required to be regulated by an Ordinance.

AND

WHEREAS, ordinance making is a time consuming process, Now therefore, I, Dr. N.V. Kalyankar, Vice Chancellor, Gondwana University, Gadchiroli in exercise of powers vested in me under Section 14(8) of the Maharashtra Universities Act, 1994, do hereby issue the following Directions:-

1. This Direction may be called "Examinations leading to the post graduate degree of M.Com., M.C.M., M.I.R.P.M. in the Faculty of Commerce with semester pattern & choice based credit system, Direction, 2016.

- 2. This Direction shall come into force with effect from the date of its issuance.
- 3. The duration of course shall be as specified in course and examination scheme attached with this Direction and shall have University examinations at the end of each semester.
- 4. A candidate from M.Com. / MCM / MIRPM can choose any subject from the pool of subjects available for the respective semester. Even individual subjects from group of specializations would also be available to such candidate. Such candidate can choose both subjects from elective foundation or one each from elective foundation and electives
- 5. Subject to the compliance with the provisions of this Direction and other Ordinances in force from time to time, an applicant for admission to the examination shall:-

a) M. Com.-I

shall have passed B.Com, B.Com. (Computer Application) or B.B.A. Degree examinations of Gondwana University, Gadchiroli or an equivalent examinations of any other recognized University.

b) M.C.M.

MCM I - A student who has passed any Bachelor Degree course in any stream shall be enrolled for this course.

MCM II – A student who has passed 1st Semester examination of MCM I

OR

A student who has passed Post Graduate Diploma in Computer Commercial Application (PGDCCA) from Gondwana University, Gadchiroli or from R.T.M. Nagpur University, Nagpur.

OR

A student who has passed Post B.Sc. Diploma in Computer Science and Application (PGDCS&A)from Gondwana University, Gadchiroli or from R.T.M. Nagpur University, Nagpur.

c) M.I.R.P.M.

Semester - 1

Any Degree from any stream and examination recognized as equivalent thereto with English as one of the subject of passing and in such subject and with such standard of attainments as may be prescribed.

Semester - III

The applicant who has passed 40% subjects each of Semester –I & Semester II shall be eligible for admission to Semester III subject to ATKT rules & for IV th Semester candidate should have appeared at least o1 theory paper of Semester III.

OF

The applicant who has passed Post Graduate Diploma in Industrial Relations and Personnel Management (DIRPM)

- 6. The examination shall be held, as far as possible, in winter and summer every year at such places and on such dates as may be decided by the university.
- 7. The ATKT rules for admission (Theory and Practical considered as separate passing head) shall be as given in the following table.

Table

Admission to Semester	Candidates should have passed in all the subjects of the following examination of RTM Nagpur University	Candidates should have passed at least two third of the passing heads of the following examinations.
Semester - I	*	
Semester – II		Candidate having appeared in at least 01 Theory subject of I semester Examination.
Semester – III		Candidate having passed 50% subjects of I semester and II semester each.
Semester – IV		Candidate having passed in 50% subjects of I semester and II semester each and appeared in atleast 01 theory paper of III semester examination.

- As mentioned above para 5.
- 8. Without prejudice to the other provisions of an Ordinance relating to the examinations in General, the provisions of paragraphs 5,6,10 of the said ordinance shall apply to every collegiate candidate.
- 9. The tuition fees for the course/examination and the practical and other fees, as prescribed by the University from time to time, shall be applicable for the said examinations.
- 10. a) . The Scope of the subject shall be as indicated in the respective syllabus in force from time to time.
 - b) The medium of instruction and examinations shall be as per respective subject of the concerned language and for courses other than languages then there will be English/Marathi/Hindi for M.Com. & only English for M.C.M. & M.I.R.P.M.
- 11. The number of papers and the maximum marks assigned to each paper and minimum marks an examinee must obtain in order to pass the examination shall be as prescribed in Appendices attached with this Direction.

- 12. The classification of the examinees successful at the semester end examinations and at the end of final semester examinations shall be as per the rules and regulations of credit system and semester pattern.
- 13. Examinees who have passed in all the subjects prescribed for the first to fourth semester examinations, then Letter Grade will be allotted as per the following mentioned schemes.
- 14. Grades-Marks for each course (Theory and Practical) requiring minimum passing of 40 % would be converted to grades as shown in Table 1.

Table 1: Conversion of marks to grade points and grades

MARKS SCORED	Grade Points (on 10 point scale)	Grade	Remark
85-100	10	0	Outstanding
70 to less than 85	9	$A^{^{+}}$	Excellent
60 to less than 70	8	Α	Very Good
55 to less than 60	7	$B^{^{+}}$	Good
50 to less than 55	6	В	Average
45 to less than 50	5	С	Below Average
40 to less than 45	4	D	Pass
Less than 40	0	F	Fail
Absent in Examination	0	Ab	Absent

- a) A student failed to score minimum 40% marks in each head of passing shall be given F grade.
- b) A student who passes the internal tests but fails in Semester End Examination of a course shall be given F grade.
- c) Student with F grade in a course would be granted credit for the course but not the grade for that course.
- d) Grade points earned in each paper shall be calculated as Grade points obtained (vide Table 1 above) x Credits for the paper.

Definitions:

- I. "Credit" means the unit by which the course work is measured. In this Direction one credit means one hour of teaching work or two hours of practical work per week for 15 weeks in a Semester.
- II. Grade letter is an index to indicate the performance of a student in particular course (paper). It is the transformation of actual marks secured by a student in a course / paper. Grade letters are O,A⁺, A, B⁺,B,C,D,F.
- III. Grade Point is the weightage allotted to each grade letter depending on the range of marks awarded in a course / paper.
- IV. Credit Points refer to the product of number of credits multiplied by the Grade Point for a given course / paper.
- V. Semester Grade Point Average (SGPA) refers to the performance of the students in a given semester. SGPA is based on the total credit points earned by the student in all the courses and the total number of credits assigned to the courses / papers in a Semester.
- VI. Cumulative Grade Point Average (CGPA) refers to the Cumulative Grade Point Average weighted across all semesters (4/6 semesters)
- VII. ATKT refers to allowed to keep term in next higher semester.
- 15. The computation of Semester Grade Point Average (SGPA) and Cumulative Grade point Average (CGPA) of an examinee shall be as given below:
 - a) The marks will be given in all examinations which will include the college assessment marks and the total marks for each Theory / Practical shall be converted into Grades as per Table-1. SGPA shall be calculated based on Grade Points corresponding to Grade as given in Table 1 and the credits allotted to respective Theory / Practical shall be as shown in the scheme for respective semester.
 - b) SGPA shall be computed for every semester and CGPA shall be computed only in IV semester. The CGPA of IV semester shall be calculated based on SGPA of all four semesters as per following computation:

SCDA	$C1 \times G1 + C2 \times G2 + \dots + Cn Gn$
SUFA	$C1 + C1 + \dots + Cn$

Where C1 = Credit of individuate Theory / Practical G1 = Corresponding Grade Point obtained in the Respective Theory / Practical

		(SGPA) I x (Cr) I + (SGPA) II x (Cr) II + (SGPA) III x
CGPA	=	$(Cr) III + (SGPS) IV \times (Cr) IV.$
		(Cr) I + (Cr) II + (Cr) III + (Cr) IV

Where, (SGPA) I = SGPA of Semester (Cr) I = Total Credits for I Semester (SGPA) II = SGPA of II Semester (Cr) II = Total Credits for II Semester (SGPA) III = SGPA of III Semester (Cr) III = Total Credits for III Semester (SGPA) IV = SGPA of IV Semester (Cr) IV = Total Credits for IV Semester

- c) Final result will be indicated by CGPA based on SGPA of all the four semesters and Grade Sheet will only show the grade points and the grade.
- 16. Provisions of the Ordinance relating to the award of grace marks for passing an examination securing higher Grade distinction in subjects as updated from time to time shall apply to the examinations under this Direction.
- 17. The names of the successful examinees passing the examination as a whole in the minimum prescribed period and obtaining prescribed number of places securing the grades as per adopted credit grade system shall be arranged in order of merit as provided in ordinance relating to examinations in General.
- 18. No candidate shall be admitted to an examination under this Direction, if he/she has already passed the same examination of this university or of any other university.
- 19. An examinee who does not pass or who fails to present himself for the examination shall be eligible for readmission to the same examination on payment of a fresh fee and such other fees and may be prescribed.
- 20. An unsuccessful examinee at any of the above examinations shall carry college internal assessment Marks of the theory/Practical examinations / to his/her college assessment marks in the subject or subjects in which he/she shall be examined for total marks comprising of theory and internal assessment together at his / her successive attempts.
- 21. The candidate may take all the examination as per the provision for ATKT simultaneously but his result of final semester shall not be declared unless he is declared successful at lower semester examinations.
- 22. If an examinee failed to pass the post graduate programme within five successive years (for four semesters degrees) from the date of his / her first admission to particular post graduate programme he / she shall be declared as "Not Fit for the Courses (NFC)" and

he / she will not be allowed to appear further for any previous examinations of the course.

- 23. The semester end examination shall be conducted by the Gondwana University, Gadchiroli at the appointed examination centers.
- 24. The research dissertation / project / term work shall be compulsory.
- 25. The external (Private) candidates are not allowed for this course.
- 26. The successful examinees for all semesters of the above examinations shall be awarded degrees of M.Com., M.C.M., M.I.R.P.M. under the signature of the Vice-chancellor in the Faculty of Commerce in the convocation for the year concerned.

Sd/Place : Gadchiroli (Dr. N.V. Kalyankar)
Date :- 24/08/2016 Vice-chancellor

Appendix - A

GONDWANA UNIVERSITY, GADCHIROLI

MASTER OF COMMERCE

(TWO YEARS COURSE IN FACULTY OF COMMERCE) COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM

I – SEMESTER

	Unique	Subject	T	each	ing Sche	me	Examination Scheme					
	Subject Code		We	ekly	Hours	No. of	Theory					
Area	(USC)		L	Т	Total Hours	Credit s	Duration of Paper (Hrs.)	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks	
								ESE	IE			
Core Course	PCC1C01	Advanced Financial Accounting	4	-	4	5	3	80	20	100	40	
	PCC1C02	Indian Financial System	4	-	4	4	3	80	20	100	40	
Compulsory	PCC1F03	Managerial Economics	4	-	4	4	3	80	20	100	40	
Foundation	PCC1F04	Marketing Management	4	-	4	4	3	80	20	100	40	

MASTER OF COMMERCE (TWO YEARS COURSE IN FACULTY OF COMMERCE) COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM

II – SEMESTER

	Unique Subject	Subject	Т	each	ing Sche	me	Examination Scheme					
	Code		We	ekly	Hours	No. of	Theory					
Area	(USC)		L	Т	Total Hours	Credit s	Duration of Paper (Hrs.)	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks	
								ESE	IE			
	PCC2C01	Research Methodology	4	-	4	5	3	80	20	100	40	
Core Course	PCC2C02	Advanced Cost Accounting	4	-	4	5	3	80	20	100	40	
Compulsory Foundation	PCC2F03	Co-operation & Rural Development	4	-	4	4	3	80	20	100	40	
	PCC2F04	Human Resource Management	4	-	4	4	3	80	20	100	40	

MASTER OF COMMERCE (TWO YEARS COURSE IN FACULTY OF COMMERCE) COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM III – SEMESTER

	Unique	Subject	T	each	ing Sche	me		Exar	nination Sche	me	
	Subject Code		We	ekly	Hours	No.			Theory		
Area	(USC)		L	Т	Total	of	Duration	Max.	Max. Marks	Total	Min.
Alea					Hours	Credit	of Paper	Marks	Internal		Passing
						S	(Hrs.)		Assessment		Marks
								ESE	IE		
Core Course	PCC3C01	Statistical Techniques	4	-	4	5	3	80	20	100	40
Compulsory	PCC3F02	Tax procedures &	4	-	4	5	3	80	20	100	40
Foundation		Practices									
Elective	See 'Pool of	Elective - I	4	-	4	4	3	80	20	100	40
Foundation	Subjects' for										
See	USC										
instructions											
for selecting											
subjects											
from 'Pool											
of subjects'											
Elective	See 'Pool of	Elective - II	4	-	4	4	3	80	20	100	40
See	Subjects' for										
instructions	USC										
for selecting											
subjects											
from 'Pool											
of subjects'											

L= LECTURES T= THEORY ESE= END SEMESTER EXAMINATION IE= INTERNAL

EVALUATION

MASTER OF COMMERCE (TWO YEARS COURSE IN FACULTY OF COMMERCE) COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM

	Unique	Subject	T	each	ing Sche	eme		Exar	nination Sche	me	
	Subject Code		We	ekly	Hours	No.			Theory		
Area	(USC)		L	Т	Total	of	Duration		Max. Marks	Total	Min.
Alea					Hours	Credit		Marks	Internal		Passing
						S	(Hrs.)		Assessment		Marks
								ESE	IE		
Core Course	PCC4C01	Advanced Management	4	-	4	5	3	80	20	100	40
		Accounting									
Compulsory	PCC4F0P	Project + Seminar	4	-	4	14		Ser	minar-50	150	-
Foundation								Project	E- 50 + I-50		
Elective	See 'Pool of	Elective - I	4	-	4	4	3	80	20	100	40
Foundation	Subjects' for										
See	USC										
instructions											
for selecting											
subjects											
from 'Pool											
of subjects'											
Elective	See 'Pool of	Elective - II	4	-	4	4	3	80	20	100	40
See	Subjects' for										
instructions	USC										
for selecting											
subjects											
from 'Pool											
of subjects'											

IV – SEMESTER

	MCM I (Semester I)											
			Total		% of Assessment							
Subject	Paper Code	Paper Name	Period /Week	Credit	IA	UE	Total	Min. Passing (40%)				
	PCMCMT101	Commercial Practice	4	4	20	80	100	40				
Core	PCMCMT102	Information Communication Technology	4	4	20	80	100	40				
Discipline Specific Elective (DSE)	PCMCMT103.1 PCMCMT103.2	Elective 1. Office Automation 2. Media Management	4	4	20	80	100	40				
Skill Enhancement Elective (SEE)	PCMCMT104.1 PCMCMT104.2	Elective 1. Programming Technique with 'C' 2.PC-Maintenance	4	4	20	80	100	40				
Core Lab*	PCMCMP105	Lab on PCMCMT 102	6	4	50	50	100	40				
DSE &SEE based Lab	PCMCMP106	Lab on (PCMCMT103.1 or PCMCMT103.2) <u>&</u> (PCMCMT104.1 or PCMCMT104.2)	6	4	50	50	100	40				
Ability Enhancement	PCMCMS107	Seminar	1	1	25	-	25	10				
		Total	29	25	205	420	625	250				

- Core: Major theory papers in the concerned subject.
- **Discipline Specific Elective:** These papers will be specialization in the concerned subject.
- **Skill Enhancement course:** Student can choose this paper from any subject.
- From Elective Courses (Either Skill based and Discipline Specific), students need to select one paper form each.
- IA(Internal Assessment) :It will be evaluated by Internal Examiner appointed by College in consultation with the University. (Refer Appendix 1)
- **UE**(University Examination): It will be evaluated by External Examiner appointed by University. (Refer Appendix 1 & 3)
- **Period:** Each period is of 48 minutes or as per Government direction from time to time.

- In Paper Code
 - o 1st Letter (P): Represent it a Post Graduate Course.
 - o 2nd Letter (C) : Represent it is Commerce Faculty
 - o Next 3 Letter (MCM): Represent the Master of Computer Management)
 - Next Letter (T/P): T: Represent Theory Paper (Refer Appendix 1)
 - P: Represent Practical (Refer Appendix 1 & 2)
 - S: Represent Seminar (Refer Appendix 1)
 - o Last two letter : Represent Paper No. for Ex. 01 Represent Paper no. 1
- Lab*:
 - 1) Not more than two students should be allowed to do practical on one machine.
 - 2) Wherever possible Practical's should be perform using Open Source Software.

Note: Student must appear for University Practical Examination.

Note: Direction and scheme of course is available in the

website of Gondwana

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University, Gadchiroli (www.gondwana.digitaluniversity.ac

MCM I (Semester II)

			Total			% of A	ssessment	
Subject	Paper Code	Paper Name	Period /Week	Credit	IA	UE	Total P	1in. assing 10%)
	PCMCMT201	DBMS Concepts	4	4	20	80	100	40
Core	PCMCMT202	System Analysis and Project Management	4	4	20	80	100	40
Discipline Specific Elective (DSE)	PCMCMT203.1 PCMCMT203.2	Elective 1.Operating System and Linux 2. Modern Information System	4	4	20	80	100	40
Skill Enhancement Elective (SEE)	PCMCMT104.1 PCMCMT104.2	Elective 1.Computerized Accounting Using Tally 2.Data Structure & File System	4	4	20	80	100	40
Core Lab	PCMCMP205	Lab on PCMCMT201 & PCMCMT202	6	4	50	50	100	40
DSE & SEE based Lab	PCMCMP206	Lab on (PCMCMT203.1 or PCMCMT203.2) <u>&</u> (PCMCMT204.1 or PCMCMT204.2)	6	4	50	50	100	40
Ability Enhancement	PCMCMS207	Seminar	1	1	25	-	25	10
		Total	29	25	205	420	625	250

Appendix - C

GONDWANA UNIVERSITY, GADCHIROLI

MASTER OF INDUSTRIAL RELATIONS & PERSONNEL MANAGEMENT

(TWO YEARS COURSE IN FACULTY OF COMMERCE) COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM

I – SEMESTER

	Unique	Subject	T	each	ing Sche	me		Exar	mination Schei	me	
	Subject Code		We	ekly	Hours	No. of			Theory		
Area	(USC)		L	Т	Total Hours	Credit s	Duration of Paper (Hrs.)	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks
								ESE	IE		
	PCI1C01	Principles & Practice of Management	4	-	4	4	3	80	20	100	40
Core Course	PCI1C02	Personnel Management	4	-	4	4	3	80	20	100	40
	PCI1C03	Human Resource Development - I	4	-	4	4	3	80	20	100	40
Compulsory	PCI1F04	Organizational Behavior	4	-	4	4	3	80	20	100	40
Foundation	PCI1F05	Managerial communications	4	-	4	4	3	80	20	100	40
	PCI1F06	Managerial Economics	4	-	4	4	3	80	20	100	40

MASTER OF INDUSTRIAL RELATIONS & PERSONNEL MANAGEMENT (TWO YEARS COURSE IN FACULTY OF COMMERCE) COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM

II – SEMESTER

	Unique	Subject Teaching Scheme				me	Examination Scheme					
	Subject Code			Weekly Hours			Theory					
Area	(USC)		L	Т	Total Hours	Credit s	Duration of Paper (Hrs.)	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks	
Core Course	PCI2C01	Work Study & Job Evaluation	4	-	4	4	3	80	20	100	40	
	PCI2C02	Human Resource Development - II (Training & Development)	4	-	4	4	3	80	20	100	40	
	PCI2C03	Social Security & Labor Welfare	4	-	4	4	3	80	20	100	40	
Compulsory Foundation	PCI2F04	Industrial Psychology & Sociology	4	-	4	4	3	80	20	100	40	
	PCI2F05	Strategic Management	4	-	4	4	3	80	20	100	40	
	PCI2F06	Computer Applications in Management	4	-	4	4	3	80	20	100	40	

L= LECTURE EVALUATION

L= LECTURES T= THEORY

ESE= END SEMESTER EXAMINATION

IE= INTERNAL

MASTER OF INDUSTRIAL RELATIONS & PERSONNEL MANAGEMENT (TWO YEARS COURSE IN FACULTY OF COMMERCE) COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM III – SEMESTER

	Unique	Subject	Т.	ooch	ing Sche			Evar	nination School	~ ~	
	Subject Code	_			Hours	No. of	Examination Scheme Theory				
Area	(USC)		L	T	Total Hours	Credit s	Duration of Paper (Hrs.)	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks
								ESE	IE		
	PCI3C01	Industrial Relations	4	-	4	5	3	80	20	100	40
Core Course	PCI3C02	Functional Areas of Management	4	-	4	5	3	80	20	100	40
Compulsory	PCI3F03	Labour Legislations - I	4	-	4	5	3	80	20	100	40
Foundation	PCI3F04	Corporate Planning									
Elective	See 'Pool of	Elective - I	4	-	4	4	3	80	20	100	40
Foundation	Subjects' for										
See	USC										
instructions											
for selecting											
subjects											
from 'Pool of											
subjects'											
Elective	See 'Pool of	Elective - II	4	-	4	4	3	80	20	100	40
See	Subjects' for										
instructions	USC										
for selecting											
subjects											
from 'Pool of											
subjects'											

L= LECTURES T= THEOR EVALUATION

L= LECTURES T= THEORY ESE= END SEMESTER EXAMINATION

IE= INTERNAL

MASTER OF INDUSTRIAL RELATIONS & PERSONNEL MANAGEMENT (TWO YEARS COURSE IN FACULTY OF COMMERCE) COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYSTEM

IV – SEMESTER

	Unique	Subject	Teaching Scheme			Examination Scheme					
	Subject Code		We	ekly	Hours	No. of	Theory				
Area	(USC)		L	Т	Total Hours	Credit s	Duration of Paper (Hrs.)	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks
								ESE	IE		
Core Course	PCI4C01	Trade Unionism & Collective Bargaining	4	-	4	4	3	80	20	100	40
Compulsory	PCI4F02	Labour Legislations - II	4	-	4	4	-	80	20	100	-
Foundation	PCI4F0P	Project	4	-	4	8	-	100	100	200	-
Elective Foundation See instructions for selecting subjects from 'Pool of subjects'	See 'Pool of Subjects' for USC	Elective - I	4	-	4	4	3	80	20	100	40
Elective See instructions for selecting subjects from 'Pool of subjects'	See 'Pool of Subjects' for USC	Elective - II	4	-	4	4	3	80	20	100	40