

**GGDSD COLLEGE, KHERI GURNA**

**TEACHING PLAN  
FINANCIAL MANAGEMENT - II (BC 604)  
B.COM (GEN. & HONS.): 6<sup>th</sup> SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
<b><u>UNIT: I</u></b>		
<b>Financial Control:</b> Concept	TB – Ch. -1, Notes R1- Ch.- 1, R2- Ch.- 1	1-2
Objectives	TB – Ch. -1, Notes R1- Ch.- 1, R2- Ch.- 1	3-4
Steps	TB – Ch. -1, Notes R1- Ch.- 1, R2- Ch.- 1	5-6
Advantages and Limitations of Financial control system	TB – Ch. -1, Notes R1- Ch.- 1, R2- Ch.- 1	7-8
Major Tools of Financial Control	TB – Ch. -1, Notes R1- Ch.- 1, R2- Ch.- 1	9-11
<b>Leverage:</b> Introduction	TB – Ch. -2, Notes R1- Ch.- 18, R2- Ch.- 14	12-13
Operating Leverage : Its measure and degree	TB – Ch. -2, Notes R1- Ch.- 18, R2- Ch.- 14	14-16
Effects of operating leverage on profit	TB – Ch. -2, Notes R1- Ch.- 18, R2- Ch.- 14	17-18
Trading on Equity	TB – Ch. -2, Notes R1- Ch.- 18, R2- Ch.- 14	19-20
Financial Leverage : Its measure and degree	TB – Ch. -2, Notes R1- Ch.- 18, R2- Ch.- 14	21-23
Effects of financial leverage on profit	TB – Ch. -2, Notes R1- Ch.- 18, R2- Ch.- 14	24-25

Combined financial and operating leverage	TB – Ch. -2, Notes R1- Ch.- 18, R2- Ch.- 14	26-27
Analyzing alternate financial plans	TB – Ch. -2, Notes R1- Ch.- 18, R2- Ch.- 14	28-30
<b>Dividend Policies:</b> Introduction	TB – Ch. -3, Notes R1- Ch.- 30-31, R2- Ch.- 17,18	31
Issues in Dividend Policies	TB – Ch. -3, Notes R1- Ch.- 30-31, R2- Ch.- 17,18	32
Forms of dividends and stability in dividends	TB – Ch. -3, Notes R1- Ch.- 30-31, R2- Ch.- 17,18	33-34
Dividend Theories: Relevance and Irrelevance	TB – Ch. -3, Notes R1- Ch.- 30-31, R2- Ch.- 17,18	35
Walter's model	TB – Ch. -3, Notes, R1- Ch.- 30-31, R2- Ch.- 17,18	36
Gordon's model	TB – Ch. -3, Notes R1- Ch.- 30-31, R2- Ch.- 17,18	37
M.M. Hypothesis	TB – Ch. -3, Notes R1- Ch.- 30-31, , R2- Ch.- 17,18	38-39
Determinants of dividend policy	TB – Ch. -3, Notes R1- Ch.- 30-31, , R2- Ch.- 17,18	40
<b><u>UNIT: II</u></b>		
<b>Working Capital:</b> Meaning and Concept	TB – Ch. -4, Notes R1- Ch.- 13, R2- Ch.- 27, 31	41

Nature and Significance of Working Capital	TB – Ch. -4, Notes R1- Ch.- 13, R2- Ch.- 27, 31	42-43
Factors determining of Working Capital requirements	TB – Ch. -4, Notes R1- Ch.- 13, R2- Ch.- 27, 31	44
Operating cycle	TB – Ch. -4, Notes R1- Ch.- 13, R2- Ch.- 27, 31	45-47
Various sources of finance to meet working capital requirements	TB – Ch. -4, Notes R1- Ch.- 13, R2- Ch.- 27, 31	48-49
Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)	TB – Ch. -4, Notes R1- Ch.- 13, R2- Ch.- 27, 31	50-52
Bank financing: recommendations of Tandon committee and Chore committee	TB – Ch. -4, Notes R1- Ch.- 13, R2- Ch.- 27, 31	53-54
<b>Management of Working Capital</b> ; Management of cash	TB – Ch. -5, Notes R1- Ch.- 14, R2- Ch.- 28	55-57
Management of receivables	TB – Ch. -5, Notes R1- Ch.- 15, R2- Ch.- 29	58-60
Management of inventories	TB – Ch. -5, Notes R1- Ch.- 16, R2- Ch.- 30	61-63
<b>Mergers and Acquisitions</b> : Meaning, Motives, and Financial Considerations.	TB – Ch. -6, Notes R1- Ch.- 33, R2- Ch.- 32	64-70

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**Text book**

Gupta & Sharma: *Financial Management – II* : Kalyani Publishers

**References**

1. Khan & Jain: *Financial Management*: Mc Graw Hill
2. I.M. Pandey: *Financial Management* : Vikas Publications
3. Van Horne: *Fundamentals of Financial Management* : PHI
4. Chandra P: *Financial Management* : TMH

**INTERNAL ASSESSMENT BREAKUP**

Mid- Semester Test : 15 Marks

Written Assignment : 5 Marks

Attendance : 5 Marks

Class Participation : 5 Marks

**Total : 30 Marks**

**GGDSD COLLEGE, KHERI GURNA**

**TEACHING PLAN  
INDIRECT TAXES - II (BC 605)**

**B.COM (GEN. & HONS.): 6<sup>th</sup> SEMESTER (JAN-APRIL 2017)**

<b>Topics</b>	<b>References</b>	<b>No. of sessions</b>
<b><u>UNIT: I</u></b>		
Central Sales Tax: Introduction	TB- Central Sales Tax Act : Ch – 1, notes	1
Important terms and definitions under the Central Sales Tax Act 1956	TB- Central Sales Tax Act : Ch – 1, notes	2-3
Nature and Scope of Central Sales Tax Act	TB- Central Sales Tax Act : Ch – 1, notes	4-5
Regulatory framework: An overview of Central Sales Tax Act 1956	TB- Central Sales Tax Act : Ch – 1-2, notes	6-8
Provisions relating to inter-state sales	TB- Central Sales Tax Act : Ch – 2, notes	9-11
Provisions relating to sales inside a state	TB- Central Sales Tax Act : Ch – 2, notes	12-14
Sales/purchases in the course of imports and exports out of India	TB- Central Sales Tax Act : Ch – 2, notes	15-17
Registration of dealers and procedure thereof	TB- Central Sales Tax Act : Ch – 3, notes	18-20
Rate of tax & exemption of subsequent sales	TB- Central Sales Tax Act : Ch – 4, notes	21-22
Determination of turnover	TB- Central Sales Tax Act : Ch – 5, notes	23-26
Filing of return of sales tax payable under the CST Act 1956.	TB- Central Sales Tax Act : Ch – 6-7, notes	27-30
<b><u>UNIT: II</u></b>		
Punjab Value Added Tax: Introduction & features	TB- Value Added Tax : Ch – 1,2, notes	31-33
Important terms and definitions under Punjab VAT	TB- Value Added Tax : Ch – 1, notes	34-35
Difference between Punjab VAT and Punjab Sales Tax	TB- Value Added Tax : Ch – 1, notes	36-37

Incidence and levy of tax	TB- Value Added Tax : Ch – 2, notes	38-40
Registration of dealers under Punjab Value Added Tax	TB- Value Added Tax : Ch – 6, notes	41-43
Payment and recovery of tax	TB- Value Added Tax : Ch – 7, notes	44-46
Refunds under Punjab VAT	TB- Value Added Tax : Ch – 9, notes	47-48
Liability to produce accounts	TB- Value Added Tax : Ch – 10, notes	49-50
Establishment of information collection centres	TB- Value Added Tax : Ch – 11, notes	51-53
Offences & Penalties	TB- Value Added Tax : Ch – 12, notes	54-56
Appeals and Revision	TB- Value Added Tax : Ch – 13, notes	57-59
Main features of Service Tax Act as per latest amendments	TB- Service Tax : Ch – 1-5, notes	60-66

### **Text book**

Sareen & Sharma : *Indirect Taxes* : Kalyani Publishers

### **References**

1. V.S. Datey: *Indirect Taxes* : Taxmann Publications
2. Bangar and Bangar: *Students' guide to Indirect Tax*: Aadhya Prakashan
3. Lal & Vashist: *Income Tax and Central Sales Tax*: Pearson

### **INTERNAL ASSESSMENT BREAKUP**

Mid- Semester Test : 15 Marks

Written Assignment : 5 Marks

Attendance : 5 Marks

Class Participation : 5 Marks

**Total : 30 Marks**

**GGDSD COLLEGE, KHERI GURNA**

**TEACHING PLAN  
COST ACCOUNTING-II (BC-603)  
B.COM: 6<sup>th</sup> SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
<b>UNIT: I</b>		
<b>Cost Ascertainment :</b> Unit Costing, Job Costing: Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. batch costing	R-2 Ch-8 TB Ch-2 R-3 Ch-1 R-2 Ch-4 TB Ch-1	1-7   8-15
<b>Contract Costing</b> Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries.	R-2 Ch-4 TB Ch-1	16-28
<b>Service Costing</b> Meaning, service cost units, service cost analysis, application of service costing, service organisation.	R-2 Ch-4 TB Ch-3	29-34
<b>UNIT: II</b>		
<b>Process Costing</b> Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP. Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method FIFO method (simple cases). Inter-process profits, Accounting for joint, co and by products.	R-2 Ch-5 R-1 Ch-9 TB Ch.-1  R-2 Ch-5 TB Ch-1  R-1 Ch-9 TB Ch-2	35-40   41-48  49-52 53-56
<b>Cost Records : Integral and non-integral system</b> Reconciliation of Cost and Financial Accounts.  Activity based Costing: Problems of traditional costing, meaning of Activity Based Costing, cost analysis under ABC, advantages & disadvantages, factors influencing application of ABC, installation of ABC, Productivity, Value Analysis .	TB Ch-3&Ch-5 R-1, Ch-13 TB Ch.-4 R-1 Ch-5 TB Ch-6  TB Ch-7	57-59 60-64  65-68  69-71

**Text book: Cost Accounting: S.P. Jain & K.L.Narang by Kalyani Pulications**

**Recommended books:**

1.M. N. Arora : Cost Accounting

2 S.N.Maheshwari : Fundamentals of Costing, Sultan Chand and Sons, New Delhi.

3.R.D.Publications : Cost Accounting

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**INTERNAL ASSESSMENT BREAKUP**

Mid- Semester Test : 12Marks

Written Assignment : 6 Marks

Attendance : 6 Marks

Class Participation : 6 Marks

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**Total : 30 Marks**

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**GGSD COLLEGE, KHERI GURNA**

**TEACHING PLAN  
PORTFOLIO MANAGEMENT (STREAM-II)  
BCOM(H): 6<sup>th</sup> SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
<b>UNIT: I</b>		
<b>Portfolio Management</b> : Concept, objectives and significance; <b>Portfolio Theories:</b> Markowitz model,  Sharpe model. Capital Asset Pricing model, Two Factor Model, Multifactor Model, Arbitrage pricing theory.	R-2 Ch- 16, R-1 Ch-17, TB Ch-11 R-1 Ch-18 R-3 Ch-12, R-1 Ch-19 TB Ch-12 R-1 Ch-19 & Notes	1-3  4-15  16-21
<b>UNIT: II</b>		
<b>Determining Optimal Portfolio;</b> Portfolio selection and international diversification, Risks in; Techniques of portfolio revision: scope and formula plans.	R-2 Ch-19 &Notes	22-28
<b>Portfolio Evaluation:</b> Sharp Method, Jensen's international investment method, Treyner's Method, Fama's Decomposition Method, SEBI guidelines for portfolio manages.	R-1Ch-20 TB Ch-13 Notes TB Ch-13	29-35  36-38

Prof Munish Gupta  
Department of Commerce

**Text book- Portfolio Management;** Shashi K. Gupta by Kalyani Publications

**Recommended books:**

- 1.Punithavathy Pandian: Security Analysis and Portfolio Management
- 2.Sanjeev Kumar & Yashmin Sofat Vinayak : Investment Management
- 3.Dr R. P. Rustagi: Investment Analysis & Portfolio Management

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**INTERNAL ASSESSMENT BREAKUP**

Mid- Semester Test : 12Marks

Written Assignment : 6 Marks

Attendance : 6 Marks

Class Participation : 6 Marks

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**TOTAL : 30 Marks**

**GGSD COLLEGE, KHERI GURNA**

**TEACHING PLAN  
INTERNATIONAL MARKETING (BC 608)  
B.COM: 6<sup>TH</sup> SEMESTER (JAN-APRIL, 2017)**

Topics	References	No. of sessions
<b>UNIT: I</b>		
<i>International Marketing:</i> Nature, Definition and Scope of International Marketing.	TB, Ch.1 R-1, Ch.1 R-2, Ch.1 R-3, Ch.1	1-5
<i>International Marketing Environment:</i> External and internal	TB, Ch.6,7,8 R-1, Ch.2 R-2, Ch.2,3,4 R-3, Ch.4-7	6-10
<i>Identifying and Selecting Foreign Market:</i> Foreign Market entry mode decisions.	TB, Ch.9,10 R-1, Ch.3 R-2, Ch.8,9 R-3, Ch.9	11-15
<i>Product Planning for International Market:</i> Product designing; Branding and packaging; Labeling and quality issues; After Sales Services.	TB, Ch.11,14 R-1, Ch.4,5 R-2, Ch.11 R-3, Ch.10,11	16-18 19-21 22-25 26-27 28-29
<i>International Pricing:</i> Factors influencing International price; Pricing Process and Methods.	TB, Ch.12 R-1, Ch.6,7 R-2, Ch.12 R-3, Ch.16,17	30-35 36-40
<b>UNIT: II</b>		
<i>Methods of International Promotion:</i> Direct Mail and Sales Literature; Advertising; Personal Selling; Trade Fairs and Exhibitions.	TB, Ch.15 R-1, Ch.10 R-2, Ch.14,15,16 R-3, Ch.14,15	40-47
<i>International Distribution:</i> Distribution Channels and logistic decisions; Selection and appointment of foreign sales agents.	TB, Ch.13 R-1, Ch.8,9 R-2, Ch.13 R-3, Ch.12	48-55
<i>Steps in starting an Export business:</i> Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.	TB, Ch.18 R-5, Ch.13	56-57 58-59 60-61 62-64 65-68 69-73 74-76

**Text book**

International Marketing: Text & Cases by Justin Paul & Ramneek Kapoor. Tata Mcgraw Hill

**References**

- Gupta, S. and Chandel, K. (2013). *International Marketing*. Kalyani Publishers, New Delhi.

2. Keegan, W.J. (2002). *Global Marketing Management*, Prentice Hall India, Delhi.
3. Onkvisit, S. and Shaw, J.J. (2000). *International Marketing*. Prentice Hall India, Delhi.

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**INTERNAL ASSESSMENT BREAKUP**

Mid- Semester Test: 10 Marks  
 Written Assignment: 3 Marks  
 Presentation : 3 Marks  
 Class Participation : 4 Marks

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**Total : 20 Marks**

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**CASE STUDIES**

S.No.	Name	Topic	Tentative Date(s)
1	Coca Cola	International Marketing Environment	<i>After completion of concerned topics</i>
2	Google	Culture	
3	Pepsi in India	Market Entry	
4	Ford Edsel	New Product	

**GGDSD COLLEGE, KHERI GURNA**

**TEACHING PLAN**  
**BC 601A - ELEMENTARY PUNJABI**  
**B.Com : 6<sup>th</sup> SEMESTER (JAN- APRIL 2017)**

<b>Topics (Theoretical)</b>	<b>References</b>	<b>No. of sessions</b>
<b>Unit I</b>		
gı kph ; fGnkuko dh wıo pDso	Tb. 1, Ch. 6	1-8
gı kp dk ni 'ek fgı	Tb. 1, Ch. 7	9-17
gı kp d/ tıD: 'r fıfsj k; e ; wkoe	Tb. 1, Ch. 8	18-27
gı kp ftu i ks ft t; Ek	Tb. 1, Ch. 9	28-37
eıpvıh gı kp dh	Tb. 1, Ch. 10	38-46
<b>UNIT II</b>		
fılmh gıso		47-61
ਬਹੁਤੇ ਸ਼ਬਦਾਂ ਦੀ ਥਾਂ ਇਕ ਸ਼ਬਦਾਂ		62-75

**Text Book**

- 1) ; gka gıbytho f; x, vka ; ıi hı f; x ns/gıı pbpho f; x, gı kph wııYbk fr nkB Gkr III ( S/ sıı dı; sle bıy), ਪਬਲੀਕੇਸ਼ਨ ਬਿਉਰੋ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਲੁਧਿਆਣਾ; Nı, gıNnkıb

**References**

- 1) j oehos f; x, fr nkBı bkb f; x, gı kph ftıkeoD, gı kp ; NN : Bıtoı; Nı Nıe; N-ıe pıv uıııVı 2010

**INTERNAL ASSESSMENT BREAKUP**

Mid- Semester Test	:	5 Marks
Written Assignment	:	3 Marks
Presentation	:	3 Marks
Class Participation	:	4 Marks

**Total : 15 Marks**

**GGSD COLLEGE, KHERI GURNA**

**TEACHING PLAN**  
**BC 601 - COMPULSORY PUNJABI**  
**B.Com: 6<sup>th</sup> SEMESTER (JAN- APRIL, 2017)**

Topics (Theoretical)	References	No. of sessions
<b>UNIT I</b>		
b'eXkok dh Gfwek		1-45
b'eXkok L gfoGk; k ns/b)SD	Tb. 1, Ch. 1	1-03
gi kp dk fgw L wVh r)VD s)w)pp)dh sle	Tb. 1, Ch. 2	04-06
r okw fdT)S/	Tb. 1, Ch. 3	07-09
gi kph b'eK dh)K oj [-oh)K, ft; tk; ns/Gow	Tb. 1, Ch. 4	10-12
sh)K	Tb. 1, Ch. 5	13-15
b'e-; kfj s dh f; oi D g)efonk	Tb. 1, Ch. 6	16-19
b'e-r)h)S dk i Bw	Tb. 1, Ch. 7	20-25
b'e-ej kDh)K dh yk)k-pd'; h	Tb. 1, Ch. 8	26-29
p)MD tkb)h)K p)k)K	Tb. 1, Ch. 9	30-35
b'e-Bku)K dk i Bw ns/f)tek;	Tb. 1, Ch. 10	36-38
gi kp dh)K b'e-eb)k)K	Tb. 1, Ch. 11	39-41
gi kp dh)K b'e-y)k)K	Tb. 1, Ch. 12	42-43
gi kph b'e-wB ns/r)h)S dk fcbw)k)D	Tb. 1, Ch. 13	44-46
b'eXkok L tosw)k)B ; doG	Tb. 1, Ch. 14	47-49
<b>UNIT II</b>		
ftnkeoB		50-57
n)ro)l h)g)k dk gi kph ftu nB)tk)D		
tkei swe : )esk L w) ns/nf)Xeko		58-68
fefonk tke) L gfoGk; k, pDso ns/g)eko		69-77

**Text Book**

- 1) yfj ok, G)fg)do f; x ns/; )i h)S f; x, *b'eXkok dh Gfwek (gi kph b'eXkok p)k)l/fBp)X)K dk ; r)j)*, gpb)he)l B fpT)l', gi kph : B)h)to)l; N)h, g)N)nk)k)k

**References**

- 1) ਸੰਘਾ, ਸੁਖਵਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ
- 2) ਖਹਿਰਾ, ਸੁਰਿੰਦਰ ਸਿੰਘ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ-ਵਿਆਕਰਨ ਅਤੇ ਬਣਤਰ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਪੰਜਾਬੀ : B)h)to)l; N)h, g)N)nk)k)k, 2006
- 3) j oehos f; x, frnk)h) b)k) f; x, gi kph ftnkeoD, gi kp ; NN : B)h)to)l; N)h N)e; N-p)l) p)ov u)h)ir V)l) 2010

### **INTERNAL ASSESSMENT BREAKUP**

Mid- Semester Test	:	5 Marks
Written Assignment	:	3 Marks
Presentation	:	3 Marks
Class Participation	:	4 Marks

**Total** : **15 Marks**

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**GGDSD COLLEGE, KHERI GURNA**

**TEACHING PLAN**  
**MANAGEMENT ACCOUNTING-11(BC 602)**  
**B.COM (G&H): 6th SEMESTER (JAN-APRIL 2017)**

Topics	References	No. of sessions
<b>UNIT: I</b>		
<i>Marginal Costing and Break -Even Analysis:</i> CVP Analysis: Introduction, CVP Assumptions and Uses; Marginal Costing and Management Break-Even Analysis: BE Point, Margin of Safety, and Maintaining a desired level of Profit; Graphical presentation of CVP Relationship; Profit Graph	TB,CH R-3,Ch.11 R-6,Ch.2&3	<b>1-17</b>
<i>Marginal Costing and Differential Cost Analysis:</i> Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making .Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions–; exploring new markets; Shut Down Decisions.	TB,CH R-1,Ch-7,R-3,Ch.12,R-6,Ch.4,R-5,Ch.14,	<b>18-35</b>
<b>UNIT: II</b>		
<i>Budgeting and Budgetary control:</i> Decisions Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets: The budget Manual, Principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget); Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting;	TB,CH R-3,Ch.13 R-1,Ch.18 R-4,Ch.10,R-6,Ch.5,R-5,Ch.15	<b>36-50</b>
<i>Responsibility Accounting:</i> Concept, Definition, Feature, Type, Principles, Advantages of responsibility accounting. Characteristics of performance report. .Major Difficulties	TB,CHR-2,Ch-19R-6,Ch-7,	<b>51-59</b>
<i>Standard costing and variance analysis:</i> Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis)	TB.CH R-1,Ch.19 ,R-6,Ch-6,R-5,Ch-6	<b>60-72</b>

**Text Book**

Management Accounting-11, by S.K. Gupta, Kalayani publisher

**References**

- R1.Arora,M.N,(2008)*Cost and Management Accounting*, Vikas publisher
- R2.Behi.R.K.(2009) *Management Accounting*, Aastha publications
- R3. Gupta, S.K(2016). *Financial Management*, Kalayani publisher
- R4. Shende.P.N(2013) *Management Accounting*, success publication
- R5.Gupta,S.P.&Sharma,A(2008)*Cost Accounting*,V.K.Enteprise
- R6.Jain,S.P& Narang,K.L..(2012) *Cost Accounting*, Kalayani publisher



R7.Management Accounting by khan and Jain  
R8.IM Pandey,Management Accounting by IM Pandey

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**INTERNAL ASSESSMENT BREAKUP**

Mid- Semester Test : 12 Marks

Written Assignment : 6 Marks

Attendance : 6 Marks

Class Participation : 6 Marks

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**Total : 30 Marks**

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