DESH BHAGAT COLLEGE, BARDWAL



Affiliated to Punjabi University, Patiala NAAC ACCREDITED

Course File

Name of Teacher : Taranjit kaur

Designation : Assistant Professor

Department : Commerce

Joining Date : 21/07/2011

Session :2021-22

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Department of commerce

Time Table (Session 2021-22)

Teacher Wise Odd Semester 2021

Name	9:30-	10:10-	10:50-	11:30-	12:10-	12:50-	1:30-2:10	2:10-
of	10:10	10:50	11:30	12:10	12:50	1:30	7.	2:50
Teacher	1.	2.	3.	4.	5.	6.	, ,	8.
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t kaur	Income	Tax laws		tax	s of		concepts	•••••
	tax laws		•••••		marketin			
		M.Com-		B.Com	g		M.com	
	B.Com	11		(R)				
	(H)-				B.Com(H			
)			
Dr.Ravn	Manage	Banking		Accounti	Corporat		Fundament	
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	accounti	ns		manageri	framewo		entreprene	
	ng	B.Com		al	rk		urship	•••••
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	Principle	Business	Compan				•••••	
Seema	s of marketin	Organisa tion	y law		•••••	Business		
	g	tion	В			accounts		
	manage	B.Com(H	Com(H)			accounts		
	ment)	1			BBA		
	BBA							
	Business	Cost	Manage			Cost	Business	
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	manage ment M.Com	Accounti ng B.Com(R)	B com(H) 		B.Com 	B.com(H)		
Dr.Neet i	Indirect Tax B.Com(H)-	Financial Accounti ng B.Com(R			Financial Accounti ng B.Com(H	Contemp orary auditing M.Com	B.Com (R)	
Innerjyo t kaur	Principle s of Manage ment B.Com(R)	Manage ment Accounti ng B com (H)-	Research methodo logy M.com -			Principles of marketin g B.Com(R)		
Jagatve er singh			Seminar and project B.Voc R&M	Brand and product manage ment BBA	Financial manage ment M.Com	Introducti on to marketin g B.voc R&M		

1.(2021-22, 2022-23, 2023-24) BC305: INCOME TAX LAW -I

Time allowed: 3 hours Max Marks: 100 Pass Marks: 35% Internal Assessment: 30 Periods per week: 6 External Assessment: 70 Note: Simple Calculator(not scientific) is allowed

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type and numerical questions. Four questions, (two theory and two numericals), shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be

20 marks.

SECTION-B

It will consist of essay type and numerical questions. Four questions, (two theory and two numericals), shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be

20 marks.

SECTION-C

It will consist of 12 very short answer questions (six theory and six numericals) from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT - I

Definitions, Distinction between Capital and Revenue; Basis of charge; Incidence of tax, Exempted incomes; Agriculture Income & its tax treatment, Computation of Income from salaries and house property.

UNIT - II

Profit and gains from business and profession including Depreciation, Capital gains, Income from other sources. Carry forward and set off of losses, Income of other persons to be included in assessee's total income. Course outcome: Students will acquire knowledge about concept of Income, exempted Incomes,

Various heads of Income and clubbing provisions under Income Tax Act. This will help them in calculating their Income Tax liability and filing of Income Tax returns.

Suggested Readings:

- 1. Mehrotra: Income Tax
- 2. Singhania: Income Tax
- 3. Grish Ahuja and Ravi Gupta: Income Tax
- 4. Shalinder Sekhon: The Income Tax Law...A Simple guide to theory.

2.2019-20, 2020-21 & 2021-22

B.COM.(HONOURS) PART-II (IIIrd Semester)

BCH 303: INCOME TAX LAW-I

Time allowed: 3 hours

Max Marks: 100

Pass Marks: 35% Internal Assessment: 30

Periods per week: 6

External Assessment:70

Note: Simple Calculator(not scientific) is allowed

INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT - I

Definitions, Distinction between Capital and Revenue; Basis of charge; Incidence of tax, Exempted incomes; Computation of Income from salaries and house property, Agriculture Income & its tax treatment.

UNIT - II

Profit and gains from business and profession, Capital gains, Income from other sources. Depreciation, Car ry forward and set off of losses, Income of other persons to be included in assessee's total income.

Suggested Readings:

- 1. Income Tax by C.A Parul Gupta
- 2. Income Tax and Central Sales Tax Law and Practices by B.B Lal
- 3. Income Tax by Mehrotra
- 4. Students to Guide to Income Tax,V.K. Singhania & Kapil Singhania
- 5. "The income Tax Law- A simple Guide to Theory" Shailinder Sekhon

3.STREAM-II: MARKETING

BCH 507: PRINCIPLES OF MARKETING

Time allowed Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week: 6

External Assessment: 70 Pass percentage: 35% Internal Assessment: 30

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks. SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

UNIT - I

Introduction: Nature and scope of marketing; Importance of marketing;

Marketing concepts-traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment: Demographic, economic, political, legal, socio cultural, technological environment in Indian context.

Consumer Behaviour and Market Segmentation; Nature, Scope, and significance of consumer behaviour; Market segmentation-Concept and importance; Basis for market segmentation.

Product: Concept of product, Product planning and development; Packaging; Brand name and trade mark; After-sales service; Product life cycle concept.

UNIT - II

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

Distributions channels: concept, types and role; Factors affecting choice of Distribution Channel; Retailer and wholesaler, Physical distribution of goods; Transportation and Warehousing.

Promotion: Method of Promotion; Optimum Promotion Mix; Advertising Media: Their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a Career; Functions of salesman.

SUGGESTED READINGS:

- 1. S.A.Sherlekar S.A, Marketing Management, Himalaya Publishing House, Mumbai.
- 2. Kotler Philip, Marketing Management, Prentice Hall of India Ltd, New Delhi.
- 3. Marchannd & B.Vardharajan: An introduction to Marketing, Vikas Publishing 4.(2021-22 & 2022-23)

Syllabus of M.Com.-I (Ist Semester)

CORE PAPER

PAPER: MCOP1101T: MANAGEMENT CONCEPTS & ORGANISATIONAL

BEHAVIOUR

Teaching Hours per week: 5 Internal Assessment: 30 Marks

Time Allowed: 3 Hrs. External Assessment: 70 Marks

Credit: 5

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus, respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short answer type questions

covering entire syllabus and the candidates are required to attempt any ten questions. Each question in section C will carry 3 marks.

UNIT-I

Nature and Scope of Management, Evolution of Management thought, Manager & environment. Business Ethics. Decision making: meaning and process, creative elements in decision making, Analytical tools to decision making. Functions of a manager, planning: concept, objective, significance, process and types, reasons for failure in plans; organizing concept, principles, theories. Organisational Structure: Formal & Informal organizations.

Motivation: Need, Theories of motivation. Leadership: Concept, Theories and Leadership Styles; Communication: Communication process; Barriers to effective communication; Types of organizational communication; Improving communication;

Transactional analysis in Communication; Controlling.

UNIT-II

Organisational Behaviour ; Concept, Significance; Relationship between Management &

Organisational Behaviour; Perception; Learning Personality. Group Dynamics and Team

Development; Group dynamics: Definition and importance, types of groups, group formation, group development, group composition, group performance factors; team development.

Organisation Culture; Concept, Creating & Sustaining Cutlure, learning culture; Work stress & its management. Organisational Development: Concept, Need for change, Resistance to change, Theory of Planned Change, Organisational Diagnosis, OD intervention.

Course Outcome: After the completion of this course students will learn about the managerial functions, importance of human behaviour, concepts related to individual and group behaviour.

They will also learn the concept of organisational culture and theory of planned change. This will prepare them to efficiently manage their organisation in future.

Suggested Readings:

☐ Harold Koontz and Heinz Weihrich,	Essentials of Management: An International
Perspective, McGraw–Hill, New Delhi.	

☐ Stephen P Robbins, David A. Decanzo, Fundamentals of Management, Pearson Education, New Delhi.

5. (2018-2019 & 2019-2020)

Syllabus of M.Com.-II (3rd Semester)
PAPER: MC 303: DIRECT TAX LAWS

Lectures Delivered: 60

Internal Assessment: 30 Marks

Time Allowed: 3 Hrs.

External Assessment: 70 Marks

Credit: 5

Instructions for Paper Setter/Examiners

The question paper will consist of three sections. Section A and B (Consist of unit I and II of the syllabus, respectively) will have four questions (two theory and two numerical) each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 10 marks. Section C will consist of 12 short

answer type questions covering entire syllabus and the candidates are require to attempt any ten questions. Each question in section C will carry 3 marks. Course Objectives:

The objective of this course is to impart expert knowledge, aquaintance and familiarity with computation of income as per the latest provisions of Income-tax

Act, 1961 and the relevant Rules.

. UNIT-I

Introduction to Direct Tax Laws, Definitions, Basis of Charge-Determination of

Residential Status under Income Tax Act 1961, Computation of Income under various Heads (Salaries, House Property, Profits and Gains from Business and Profession, Capital Gains, Income from Other Sources).

UNIT-II

Set Off and Carry Forward Losses, Income of other persons to be included in Assessee's Total

Income. Deduction out of Gross Total Income, Computation of Income: in case of individuals, HUF, Partnership Firms, Companies.

Pedagogy:

The instructor is expected to use leading pedagogical approaches in the class room situation, lectures, case study analysis, group discussions, assignment writing and tests, researchbased methodology, innovative instructional methods, use of technology in the class room and comprehensive assessment practices to strengthen the teaching efforts . Suggested Readings:

- 1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University
- Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- 2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- 3. Shalinder Sekhon, The Income Tax Law: A Simple guide to theory, SLM Publication.
- 4. Software 1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version 2. 'Excel Utility' available at incometaxindiaefiling.gov.in

Weekly syllabus plan

Income tax laws (B.com R&H)

S.No.	Date (Day/ Month/ Year)	Topic to be covered	Methods & Teaching Aids Used
1.	10/8/21	Introdution and basic concepts of Income tax.	White Board And Projector
2.	16/8/21	Basis of charge, residential status of Individual. Capital and revenue. (Numerical and theory)	White Board And Projector
3.	23/8/21	Exempted incomes u/s 10. Income from salary :basic concepts, perquisites available and their provisions. (Numerical and theory)	Black Board
4.	31/8/2021	Various allowances from employer and their treatment. Retirement perquisites. (Numerical and theory)	Black Board
5.	6/9/2021	Income from House property Self occupied and let out. Section 24. (Theory and numerical)	Black Board
6.	13/9/2021	Income from business, general and speculative business, allowable deductions, expenses not related to business. (Numerical and theory)	Black Board
7.	20/92021	Income from profession, depreciation provisions, section 33,33	Black Board
8.	28 /9/2021	Capital gains, short and long term. Deductions u/s 54.	Black Board
9.	4/10/2021	Assignment submission and presentations.	Black Board
10.	11/10/2021	Income from other sources, section 56 to 69 Black	
11.	18/10/2021	Aggregation of income, income of other persons to be included Black B	
12.	25/10/2021	Set off and carry forward of losses	Projector

13.	9/11/2021	Revision, querry solving week,	Smart class
14.	22/11/2021	Answer sheets of mst discussion,doubts discussed.	Smart class

Weekly syllabus plan
Direct Tax laws
M.com||

S.No.	Date (Day/ Month/ Year)	Topic to be covered	Methods & Teaching Aids Used
1	10/8/21	Introduction, basic concepts, basis of charge	Projector
2	16/8/21	Exempted incomes, income from salary	White Board
3	23/8/21	Income from house property	White Board
4	31/8/2021	Income from business and profession, (depreciation provisions)	White Board
5	6/9/2021	Income from capital gains	White Board
6	13/9/2021	Income from other sources, aggregation of income, loss set off and carry forward	White Board
7	20/92021	Revision and presentations	Smart class room
8	28 /9/2021	Deductions u/s 80	White Board
9	4/10/2021	Assessment of individual	White Board
10	11/10/2021	Assessment of Huf, firm.	White Board
11	18/10/2021	Assignment submission and presentations	Smart class room
12	25/10/2021	Assessment of company , revision	Projector
13	9/11/2021	Querries and doubts solved.	Class room
14	22/11/2021	Mst discussion and revision of syllabus	Class room

Weekly syllabus plan

Managerial concepts and organisational behaviour

M.com|

S.No.	Date (Day/ Month/ Year)	Topic to be covered	Methods & Teaching Aids Used
1	10/8/21	Nature and scope of management, evolution of management thought, manager and environment,	White Board And Projector
2	16/8/21	Business ethics, Value systems, decision making: analytical tools, creative elements,	White Board And Projector
3	23/8/21	Planning: concepts, objectives, process and types,	White Board
4	31/8/2021	Organizing: concepts and principles, theories . Organisational structure - formal & informal	White Board And Projector
5	6/9/2021	Motivation: need, theories of motivation, leadership-concepts, theories and styles	White Board
6	13/9/2021	Communication ,process, barriers to communication, controlling	White Board
7	20/92021	Organisational behaviour: concept, significance. Relationship between management and organisational behaviour	White Board

8	28 /9/2021	Perception: learning personality. Group dynamics and team development	White Board
9	4/10/2021	Organisation culture - concept, learning culture, work stress and management	White Board
10	11/10/2021	Organisational development: concept, need for change, organisational diagnosis.	White Board
11	18/10/2021	Assignment discussions.	White Board
12	25/10/2021	Assignment presentations.	Projector
13	9/11/2021	Assignment presentations.	Projector
14	22/11/2021	Doubts and querries solved .	Smart class

Weekly syllabus plan Principles of marketing B.Com(H)|||

S.No.	Date (Day/ Month/ Year)	Topic to be covered	Methods & Teaching Aids Used
1	10/8/21	Introduction to Marketing, Marketing functions.	White Board
2	16/8/21	Marketing mix, Marketing environment,	White Board
3	23/8/21	Consumer behaviour, Market segmentation, Product concepts and classification	White Board

4	31/8/2021	Product planning and development, Product branding, packaging and labeling.	White Board
5	6/9/2021	Distribution channels	White Board
6	13/9/2021	Price	White Board
7	20/92021	Physical distribution	White Board
8	28 /9/2021	Transportation and warehousing	White Board
9	4/10/2021	Revision and doubts solved	White Board
10	11/10/2021	Promotion mix	White Board
11	18/10/2021	Promotion methods	White Board
12	25/10/2021	Advertising	Smart class room
13	9/11/2021	Personal selling	Projector
14	22/11/2021	Revision	Class room

Attendance Details

• Class : B. Com(R)2nd

Semester : 3rdIncome tax laws

VS .		
Sr. No.	Roll No.	Total delivered
		lecture – 60
		Lecture attended
		attenueu
1.	2101301	58
2.	2101302	57
3.	2101303	57
4.	2101304	58
5.	2101305	56
6.	2101306	53
7.	2101307	54
8.	2101308	55
9.	2101309	56
10.	2101310	55
11.	2101311	57
12.	2101312	52
13.	2101313	49
14.	2101401	53
15.	2101402	55
16.	2101403	56
17.	2101404	52
18.	2101405	53
19.	2101406	55
20.	2101407	52
21.	2101408	50
22.	2101409	49
23.	2101410	54
24.	2101411	52
25.	2101412	51
26.	2101413	53
27.	2101414	51
28.	2101415	52

29.	2101416	49
30.	2101417	56
31.	2101418	52
32.	2101419	51
33.	2101420	53

Class : B. Com(H)2nd

Semester : 3rd

Income tax laws

Sr. No.	Roll No.	Total delivered lecture – 61 Lecture attended
1	2102801	57
2	2102802	56
3	2102803	56
4	2102804	54
5	2102805	53
6	2102806	52
7	2102807	53
8	2102808	56
9	2101809	55
10	2102810	56
11	2102811	58
12	2102812	55
13	2102813	56
14	2102814	57
15	2102815	54
16	2102816	52
17	2102901	49
18	2102902	58
19	2102903	56
20	2102904	55

21	2102905	57
22	2102906	56
23	2102907	54
24	2102908	55

Class : B. Com (H)3rd

Semester : 5th

Principles of marketing

Sr. No.	Roll No.	Total delivered lecture – 66	
		Lecture attended	
1	2103001	60	
2	2103002	58	
3	2103003	57	
4	2103004	60	
5	2103005	58	
6	2103006	59	
7	2103007	55	
8	2103008	60	
9	2103009	61	
10	2103101	54	

Class : M.Com 1

Semester : 1st

Managerial concepts and organisational behaviour

Sr. No.	Roll No.	Total delivered lecture – 55
		Lecture attended
1	2104601	50
2	2104602	47
3	2104603	48
4	2104604	51
5	2104605	46
6	2104606	45
7	2104607	47
8	2104608	46
9	2104609	40
10	2104610	43
11	2104611	46
12	2104612	44
13	2104613	47
14	2104614	45

Class : M.com 2nd

Semester : 3rd

Direct tax laws

Sr. No.	Roll No.	Total delivered lecture – 62
		Lecture attended
1	2104701	58
2	2104702	57
3	2104703	58
4	2104704	55
5	2104705	57
6	2104706	56
7	2104707	57
8	2104708	52
9	2104751	51
10	2104752	54
11	2104753	53
12	2104754	57
13	2104755	56
14	2104756	58
15	2104757	53
16	2104758	56

• Name of Teacher : Taranjit kaur

• **Designation** : Assistant Professor

Question Bank of income tax

B.com sem 3 (R & H)

- 1. What is tax ? How income tax is calcul doesated?
- 2. How residential status is determined?
- 3. Write exemptions U/s 10.
- 4. Distinguish between capital and Revenue?
- 5. Define house property. How Income is determined in this head?
- 6. Differentiate between business and profession.
- 7. What is capital gains? How you differentiate between short term and long term capital gain?
- 8. Explain deductions under section 54.
- 9. Which incomes are included in the head Income from other sources?
- 10. When Income of other persons are included in the income of assessee?
- 11. Discuss various provisions related to loss set off and carry forward.

Short questions:

- . assessee in default
- . gratuity
- . interest on housing loan
- .Ltcg and Stcg
- . clubbing of income
- .horse race income

Class: M.com

Subject: Managerial concepts and organisational behaviour

Questions:

- 1. What are various sources of Human Capital? Explain.
- 2. Define Cooperative Societies. Explain its characteristics and merits.
- 3. Explain the spectrum of business activities with examples.
- 4. List and explain the factors to be considered foe evaluation of factory location.
- 5. Discuss the various Entrepreneurial opportunities in the Present Contemporary Business Environment.

- 6. "The activities of Business profession and employment are not Competitive but Complementary". Comment.
- 7. State the factors which a marketer should consider before taking the pricing decision.
- 8. What strategies are adopted by Corporate now-a-days to attract and retain employees?
- 9. Human resources.
- 10. Promotion decision.
- 11. Consumer Behaviour.
- 12. Business Environment.
- 13. Service Sector.
- 14. Public Limited Company.
- 15. Multinational Corporations.
- 16. Logistics.
- 17. Franchising.
- 18. Mass Coustomization.

Class B.com (H) |||
Sem 5th
Subject:Principles of marketing

- (d) What is holistic approach to marketing?
- (e) What are the types of brand?
- (f) What are the basic features of marketing?
- (g) Discuss the functions of Wholesalers.
- (h) How are marketing channels classified ?
- (i) Differentiate between Selling and Advertising.
- (j) Explain the role of pricing in marketing strategy. 2×10=20

SECTION - B

- Define the term 'market'. Also explain in detail the score and importance of marketing.
- What is Consumer behavior? Discuss the various factors that influence the consumer decision making.
- Define product and its features. Also discuss the various classes of product.
- 5. Describe the five stages of the product life cycle. 15×2=30

SECTION - C

- 6. What is Price ? What are the internal and external factors affecting pricing decisions in marketing organizations ?
- 7. Describe the concept of Physical Distribution Channels. What are their functions?
- "Personal Selling is the ability to persuade people to buy goods and services at a profit to the seller and benefit to the buyer."

 Examine.

hat is 'Promotion' ? Discuss various factors that determine

Students Requiring Special Attention

Sr.	Class	Student	Class	Subject	Steps taken to	Remarks
	roll No.	Name			improve	
1	2101309	Kanchan	B.com (R)	Income tax law	Remedial classes	University
						exam
						cleared
2	2101418	Jaspreet	B com (R)	Income tax law	Remedial classes	University
		singh				exam
						cleared

3	2101416	Karan	B.com (R)	Income tax law	Remedial classes	University
		joshi				exam
						cleared
4	2104704	Rajni rani	M.com	Direct Tax law	Remedial classes	University
		_				exam
						cleared

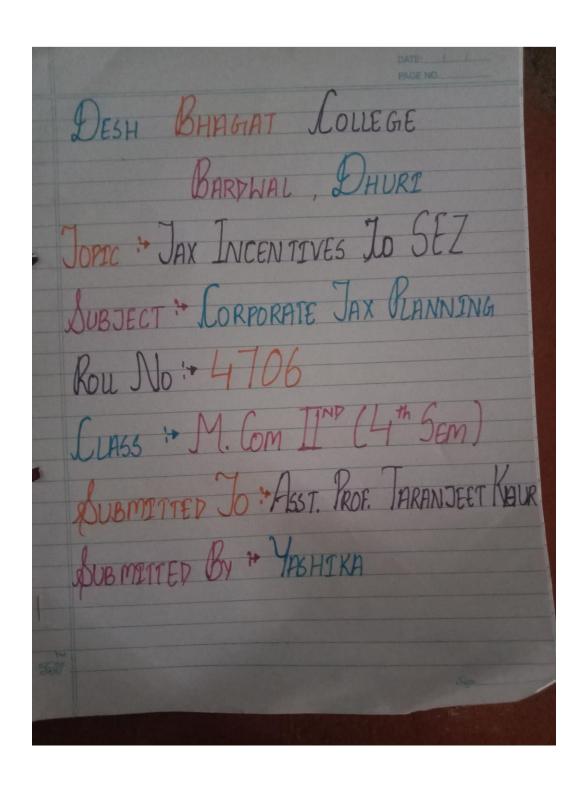
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Meritorious Students				
Sr. No.	Name of Student	University roll No.		
1	Simranpreet kaur	66803		
2	Harshdeep kaur	802109		
3	Parneet kaur	808504		
4	Sandeep kaur	204803		

Additional Duties		
1	Proctorial duty	
2	Exam Duties	
3	Paper setting (MST)	
4	Paper checking	
5	Various departmental activities	
6	Member of time table committee	
7	Member of house examination committee	



Departmental activities



Assignment sample