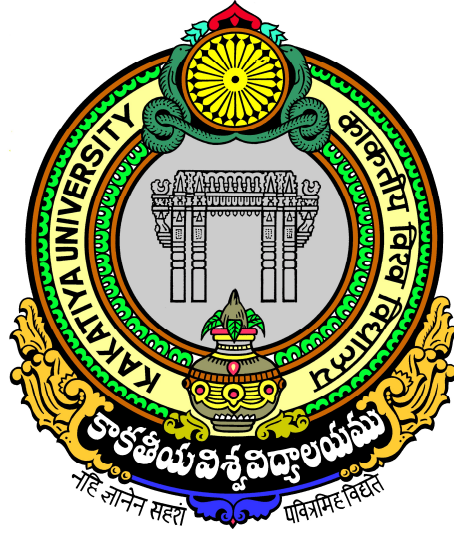


# BBA

## Syllabus (CBCS)

(w.e.f. 2025-2026)



**FACULTY OF COMMERCE & BUSINESS MANAGEMENT**  
**Kakatiya University**  
**Warangal - 506 009 T.S.**

--	--	--	--

**SEMESTER - I**

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Principles & Practices of Management	5	80U+20I
2	Major Core	Basics of Business Economics	5	80U+20I
3	Major Core	Fundamentals of Marketing	5	80U+20I
4	First Language	English*	5	80U+20I
5	Second Language	Telugu/Hindi/Urdu etc	5	80U+20I
			<b>25</b>	

**SEMESTER - II**

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Financial Accounting	5	80U+20I
2	Major Core	Organizational Behaviour	5	80U+20I
3	Major Core	Business Statistics	5	80U+20I
4	First Language	English*	5	80U+20I
5	Second Language	Telugu/Hindi/Urdu etc	5	80U+20I
			<b>25</b>	

**SEMESTER - III**

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Fundamentals of Human Resource Management	5	80U+20I
2	Major Core	Business Law and Ethics	5	80U+20I
3	Major Core	Fundamentals of Financial Management	5	80U+20I
4	First Language	English*	5	80U+20I
5	Second Language	Telugu/Hindi/Urdu etc	5	80U+20I
			<b>25</b>	

**SEMESTER - IV**

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Operations Management	5	80U+20I
2	Major Core	Operations Research	5	80U+20I
3	Major Core	Basics of Python Programming	5	80U+20I
4	First Language	English*	5	80U+20I
5	Second Language	Telugu/Hindi/Urdu etc	5	80U+20I
			<b>25</b>	

			
---	---	--	---

**SEMESTER V**


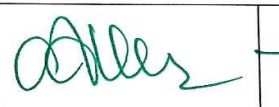
Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	<b>Marketing:</b> Product Management <b>Finance:</b> Security Analysis <b>Human Resource:</b> Training & Development <b>Business Analytics:</b> Business Intelligence with Machine Learning <b>Computer Science:</b> Data Driven Decision Making	5	80U+20I
2	Major Core	Business Research Methods	5	80U+20I
3	Multi – Disciplinary Course*		4	80U+20I
4	SEC 1	(Communication Skills / Professional Development Skills/ Entrepreneurship & Startups)	2	40U+20I
5	SEC 3	Fundamentals of AI Tools/ Ability Skills (Competitive Mathematics)	2	40U+20I
6	Value Added Course	Environmental Science / Cyber Security & Cyber Laws	3	40U+10I
			<b>21</b>	

**SEMESTER VI**

Sl. No.	COURSE CATEGORY	COURSE TITLE	CREDITS	MARKS
1	Major Core	Strategic Management	5	80U+20I
2	Major Core	<b>Marketing:</b> Retail Marketing / Services Marketing <b>Finance:</b> International Finance/ Financial Modelling <b>Human Resource:</b> Talent Management / Performance Management <b>Business Analytics:</b> Functional Analytics/ Data Visualization using Tableau & Power BI <b>Computer Science:</b> Basics of AI & ML / E-Commerce	5	80U+20I
3	SEC 2	(Communication Skills / Professional Development Skills/ Entrepreneurship & Startups)	2	40U+10I
4	SEC 4	Spreadsheet Modelling / Data Story Telling	2	40U+10I
5	Value Added Course	Cyber Security & Cyber Laws / Environmental Science	3	<b>40U+10I</b>
5	Internship / Project		4	40U+10I 25PR+15IS +10VV
			<b>21</b>	

MDC -- \* This Course has to be opted from the Courses offered from other streams.

Dept. of Commerce & Business Management will offer **Fundamentals of Advertising** MDC Course to other stream of students.

			
---	---	--	---

# SEMESTER – I

			
---	---	--	---

## **MJR 101: PRINCIPLES & PRACTICES OF MANAGEMENT**

**CREDITS: 5**

**Marks: 80 + 20**

### **Course Objectives:**

- To define management, its nature, scope, and dual role as an art and science, and identify managerial roles and functions.
- To examine the evolution of management theories and understand planning types, processes, and decision-making steps.
- To analyze principles of organizing, types of organizational structures, authority, responsibility, delegation, and decentralization.
- To study staffing processes, directing techniques, communication channels, and control mechanisms.
- To explore digital transformation, data-driven decision-making, remote work, ethical management, and sustainability.

### **Course Outcomes: Students will be able to**

- Explain management concepts, its art-science duality, and managerial roles and functions.
- Assess management theories and apply planning types and decision-making processes.
- Evaluate organizational structures and implement authority, responsibility, delegation, and decentralization.
- Execute staffing, directing, communication, and control processes effectively.
- Address digital transformation, data-driven decisions, remote work, ethical practices, and sustainability in management.

### **UNIT I – INTRODUCTION TO MANAGEMENT**

Definition, Nature & Scope of Management; Management as both art and science; distinction between managers and administrators; Managerial Roles & Skills; Functions of Management.

### **UNIT II – MANAGEMENT THOUGHT & FUNDAMENTALS OF PLANNING**

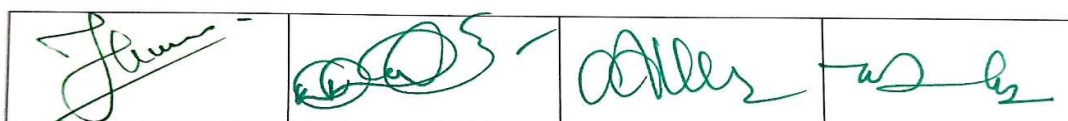
Evolution of Management Thought: Classical (Taylor, Fayol, Max Weber), Human Relations (Mayo), Behavioral (McGregor), Systems & Contingency approaches; Planning: Importance, Objectives, Steps, Types (strategic, tactical, operational), MBO; Decision-Making: Meaning, Steps in process.

### **UNIT III – ORGANIZING**

Organizational Structure: Principles of organizing, Formal vs informal, common organizational structures, departmentalization, line–staff authority, span of control ; Authority & Responsibility; Delegation & Decentralization.

### **UNIT IV –STAFFING, DIRECTING & CONTROLLING**

Staffing: Recruitment, Selection, Induction & Orientation; Directing: Meaning, Elements, Importance, Supervision, Coordination; Communication: Process, channels, barriers; Control Mechanisms: Types of control, Steps and Challenges.



## UNIT V – CONTEMPORARY CHALLENGES & TRENDS

Digital Transformation in Management: Meaning and Scope; Data Driven Decision Making: Meaning and Significance; Remote Work and Hybrid Teams; Ethics in Management; Sustainability: Meaning and Importance.

### Suggested Reference Books

- Koontz, H., & Weihrich, H. (2016). *Essentials of management*. Tata McGraw-Hill.
- Prasad, L. M. (2020). *Principles and practice of management*. Sultan Chand & Sons.
- Robbins, S. P., Bergman, R., Stagg, I., & Coulter, M. (2014). *Management*. Pearson.
- Ramasamy, T. (2018). *Principles of management*. Mumbai: Himalaya Publishing House.
- Schermerhorn, J. R., & Bachrach, D. G. (2016). *Introduction to management* (13th ed.). Wiley.
- Tripathi, P. C., & Reddy, P. N. (n.d.). *Principles of management*. Tata McGraw- Hill Education.



## **MJR 102: BASICS OF BUSINESS ECONOMICS**

**CREDITS: 5**

**Marks: 80+20**

### **Course Objectives:**

- To define business, profession, and employment, and evaluate sole proprietorship, partnership, Cooperatives and company forms.
- To outline business economics, its scope, and concepts of scarcity, choice, opportunity cost, and marginalism.
- To analyze demand, its determinants, law of demand, elasticities, and forecasting methods.
- To examine production functions, cost classifications, and break-even analysis.
- To study market structures, pricing strategies, and inflation.

### **Course Outcomes:** Students will be able to

- Distinguish business, profession, and employment, and assess business organization forms.
- Apply scarcity, choice, opportunity cost, and marginalism in economic decisions.
- Evaluate demand, its law, elasticities, and forecasting techniques.
- Analyze production, costs, and break-even points.
- Identify market structures, pricing strategies, and inflation effects.

### **UNIT I – INTRODUCTION TO BUSINESS**

Concepts of Business, Profession, Employment; Forms of Business Organization: Sole Proprietorship, Partnership, Cooperatives and Company Form – Characteristics, Advantages and Disadvantages.

### **UNIT II – BASIC ECONOMIC CONCEPTS**

Business Economics: Definition, Nature & Scope of Business Economics; Micro vs Macro perspectives, Relationship with other disciplines; Scarcity, Choice, Opportunity cost, Incremental cost, marginalism, equi-marginal principle;

### **UNIT III –DEMAND ANALYSIS**

Demand Concepts: determinants, law of demand, movement vs shift, price/ income/ substitution effects; Elasticities: price, income, cross; Demand Forecasting: Methods.

### **UNIT IV –PRODUCTION & COST ANALYSIS**

Production Function: short- and long-run concepts, law of variable proportions, returns to scale; Cost Concepts & Classification: fixed/ variable, average/ marginal, sunk, opportunity cost; Break-Even Analysis (BEP): Definition.

### **UNIT V – MARKET STRUCTURES & PRICING STRATEGIES**

Market Types: features of perfect competition, monopoly, monopolistic competition, oligopoly; Pricing strategies; Inflation: Definition.



**Suggested Reference Books**

- Dwivedi, D. N. (1980). *Managerial economics*. Vikas Publishing House.
- Maheshwari, Y. (2012). *Managerial Economics*. PHI Learning Pvt. Ltd.
- Mehta, P. L. (1995). *Managerial Economics: Analysis, Problems and Cases*. Sultan Chand & Sons.
- Ahuja, H. L. (2017). *Business economics* (9th ed.). S. Chand & Company.
- Varshney, R. L., & Maheshwari, K. L. *Managerial economics*. New Delhi: Sultan Chand & Sons.





## **MJR 103: FUNDAMENTALS OF MARKETING**

**CREDITS: 5**

**Marks: 80+20**

**Course Objectives:**

- To define marketing, its core concepts, and distinguish it from selling, addressing marketing myopia.
- To evaluate micro/macro marketing environments and apply consumer market segmentation, targeting, and positioning.
- To analyze product classifications, life cycle management, and pricing methods.
- To assess integrated marketing communications, distribution channel design, and logistics.
- To examine online marketing, social media, CRM, PRM, and green marketing practices.

**Course Outcomes:** Students will be able to

- Define marketing, distinguish it from selling, and recognize marketing myopia.
- Analyze marketing environments and execute segmentation, targeting, and positioning.
- Classify products, manage product life cycles, and apply pricing strategies.
- Implement promotion strategies and design distribution channels and logistics.
- Utilize online marketing, social media, CRM, PRM, and sustainable marketing.

### **UNIT I – INTRODUCTION TO MARKETING**

Foundations of Marketing: Definitions, core marketing concepts: Needs, wants and demand, evolution of Marketing; marketing vs selling & Marketing Myopia; Marketing Mix.

### **UNIT II – MARKETING ENVIRONMENT AND SEGMENTATION**

Marketing Environment: Micro/ macro factors; Segmentation: Definition, Bases for consumer market segmentation; Targeting – Definition, Key Factor Considerations & Positioning.

### **UNIT III – MARKETING MIX: PRODUCT & PRICING STRATEGIES**

Product: Product levels, classification; Product Life Cycle Management; Pricing Strategies: setting the price, pricing methods, factors influencing pricing.

### **UNIT IV – MARKETING MIX: PROMOTION & PLACE DECISIONS**

Integrated Marketing Communications (IMC): meaning, elements of IMC; Advertising, Sales promotion, Public relations; Distribution Channels: Role, design, intermediaries; Logistics: Introduction;

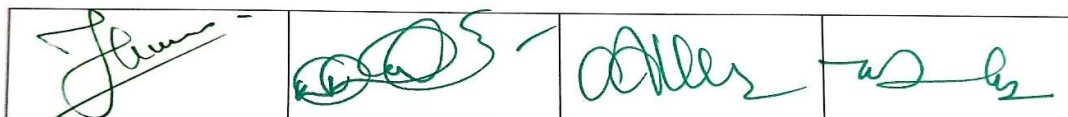
### **UNIT V –EMERGING TRENDS IN MARKETING**

Online Marketing; Social Media – Role and Significance; CRM, PRM, Experiential Marketing, Green and Sustainable Marketing Practices.




**Suggested Reference Books**

- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of marketing* (17th ed.). Pearson Education.
- Kotler, P., Armstrong, G., Agnihotri, P., & Haque, E. U. *Principles of marketing*. Pearson Education/Prentice Hall of India.
- Saxena, R. *Marketing management*. Tata McGraw-Hill.
- Ramaswamy, V. S., & Namakumari, S. (2018). *Marketing management: Global perspective Indian context*. Macmillan Publishers India Limited.
- Lamb, C. W., Hair, J. F., Sharma, D., & McDaniel, C. (2016). *Principles of marketing: A South Asian perspective*. Cengage Learning.



# SEMESTER – II

			
---	---	--	---

## **MJR 201: FINANCIAL ACCOUNTING**

**CREDITS: 5**

**Marks: 80+20**

### **Course Objectives:**

- To define financial accounting, its scope, users, characteristics, and GAAP/IFRS principles.
- To outline the accounting cycle, double-entry system, and trial balance with error detection.
- To apply accrual accounting, adjusting entries, and prepare trading, profit & loss, and balance sheet.
- To analyze cash management, depreciation, provisions, reserves, and company accounting.
- To evaluate regulatory reporting, bank reconciliation, cash flow, ratio analysis, and accounting systems.

### **Course Outcomes:** Students will be able to

- Define financial accounting and apply GAAP/IFRS principles.
- Execute accounting cycle, journal entries, and trial balance with error correction.
- Apply accrual principles and prepare financial statements.
- Manage cash, depreciation, provisions, and basic corporate accounts.
- Perform regulatory reporting, bank reconciliation, cash flow, and ratio analysis using accounting systems.

### **UNIT I – FOUNDATIONS & CONCEPTUAL FRAMEWORK**

Nature, purpose & scope of financial accounting; Users of accounting information (internal/external); qualitative characteristics; Accounting Principles, concepts, and conventions; overview of GAAP/IFRS; Role of accountants.

### **UNIT II – ACCOUNTING CYCLE**

Accounting Cycle: Concept and Steps; Source documents; Double-entry system: journal entries, ledger posting, and T - accounts; Preparation of trial balance, and detecting errors and their correction.

### **UNIT III – ADJUSTMENTS & FINANCIAL STATEMENT PREPARATION**

Accrual accounting principles: revenue recognition, matching concept; Adjusting entries: prepaid expenses, accrued revenues, depreciation, bad debts; Trading account, Profit & Loss Account and Balance sheet.

### **UNIT IV – CASH, BANK & SPECIAL ACCOUNTING ISSUES**

Cash and cash equivalents: definitions, internal control, petty cash systems - Depreciation methods and accounting; provision and reserves; Introduction to company accounting: equity and liability transactions, share capital, basic corporate final accounts.


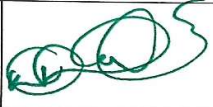
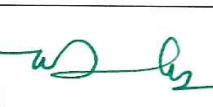
### **UNIT V – REPORTING, ANALYSIS & CONTEMPORARY TRENDS**

Legal requirements: regulatory reporting, audit basics, and disclosure norms; Bank reconciliation statements, cash flow analysis, and interpreting key financial data; Introduction to ratio analysis, financial performance evaluation; Basics of computerized accounting; Introduction to Accounting Information Systems.

			
---	---	--	---

**Suggested References books:**

- Porter, G. A., & Norton, C. L. (2001). Financial accounting: The impact on decision makers. South Western Publishing.
- Grewal, T. S., & Gupta, S. C. (2003). *Introduction to Accountancy*. S. Chand Publishing.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Accounting for management* (4th ed.). New Delhi: Vikas Publishing House.
- Jain, S. P., & Narang, K. L. *Advanced accountancy*. Kalyani Publishers.
- Narayanaswamy, R. (2022). *Financial accounting: A managerial perspective*. PHI Learning Pvt. Ltd.
- Arora, R. K. (2018). *Financial accounting: Fundamentals, analysis and reporting* (2nd ed.). Wiley.
- Shah, P. (2014). *Basic financial accounting for management*. Oxford University Press.

			
---	---	--	---

## **MJR 202: ORGANIZATIONAL BEHAVIOUR**

**CREDITS: 5**

**Marks: 80+20**

### **Course Objectives:**

- To define organizational behaviour, its scope, and apply autocratic, custodial, supportive, collegial, and system-oriented models.
- To examine personality traits, attitudes, perception, biases, and attribution theories.
- To analyze motivation theories, leadership styles, and ethical leadership.
- To evaluate group dynamics, communication, and conflict processes.
- To assess organizational culture, change management, diversity, and digital-era OB.

### **Course Outcomes:** Students will be able to

- Define OB and apply its models (autocratic, custodial, supportive, collegial, system-oriented).
- Assess personality, attitudes, perception, biases, and attribution theories.
- Apply motivation theories and leadership styles.
- Analyze group formation, communication barriers, and conflict types.
- Evaluate culture, change strategies, diversity, and OB in digital and remote settings.

### **UNIT I – FOUNDATIONS OF ORGANIZATIONAL BEHAVIOUR**

Concept, Nature & Scope of OB; multidisciplinary foundations (psychology, sociology, anthropology) Models of OB: Autocratic, custodial, supportive, collegial, and system-oriented.

### **UNIT II – INDIVIDUAL BEHAVIOUR**

Personality and Attitudes – Meaning of personality – Traits Theory, MBTI, Big Five, Attitude: Meaning, Components; Johari Window; Perception and Attribution: Nature and importance of Perception – Perceptual Process, Biases, Bounded Rationality; Ethical Dilemmas; Attribution Theories.

### **UNIT III – MOTIVATION & LEADERSHIP**

Motivation Theories: Maslow, Theory X/Y, ERG, Herzberg, McClelland, Vroom, goal-setting, self-efficacy; Leadership Styles, Transactional Leadership, Transformational Leadership, Servant leadership; Ethical & Responsible Leadership.

### **UNIT IV – GROUP & INTERPERSONAL DYNAMICS**

Group Behaviour & Teams: Formation stages, roles, norms, cohesiveness, team effectiveness, cross-cultural teams ; Communication & Interpersonal Skills: Channels, barriers; Conflict in Organizations: Functional vs dysfunctional conflict, conflict process.

### **UNIT V – ORGANISATIONAL CULTURE, CHANGE & CONTEMPORARY TRENDS**

Culture: Definition, functions, cultural dimensions (Schein, Hofstede); Change Management: Forces/drivers of change, resistance strategies, Lewin's 3-step model; Contemporary Topics: Managing diversity/ inclusion, Role of OB in digital era, Remote Teams; Ethics & Well-Being.



**Suggested Reference Books**

- Robbins, S. P., Judge, T. A., & Vohra, N. (2019). *Organizational behaviour by Pearson 18e*. Pearson Education India.
- Luthans, F. *Organizational behavior*. McGraw-Hill.
- Rao, V. S. P., & Narayana, P. S. *Organization theory and behavior*. Konark Publishers.
- Prasad, L. M. *Organizational theory and behavior*. Sultan Chand & Sons.
- Aswathappa, K. *Organizational behavior*. Himalaya Publishing House.
- Hitt, M. A. (2009). *Management*. Pearson Education India.
- Luthans, F. (2009). *Organizational behaviour* (10th ed.). McGraw-Hill.
- McShane, S. L., & Von Glinow, M. A. (2008). *Organizational behaviour* (3rd ed.). Tata McGraw-Hill.
- Nelson, D. L., & Quick, J. C. (2008). *Organizational behaviour* (3rd ed.). Thomson Learning.



## **MJR 203: BUSINESS STATISTICS**

**CREDITS: 5**

**Marks: 80+20**

**Course Objectives:**

- To define statistics, its scope, limitations, and applications, and construct frequency distributions and graphical presentations.
- To calculate measures of central tendency, dispersion, skewness, and kurtosis.
- To analyze correlation types and apply simple linear regression using the least squares method.
- To examine time series components and estimate trends, and construct price and quantity index numbers.
- To introduce basic probability concepts, Central Limit Theorem, and sampling techniques.

**Course Outcomes:** Students will be able to

- Explain statistics, its applications, and create frequency distributions and graphical representations.
- Compute mean, median, mode, geometric mean, harmonic mean, dispersion measures, skewness, and kurtosis.
- Evaluate correlation and apply simple linear regression for best-fit lines.
- Analyze time series trends and calculate Laspeyres, Paasche, and Fisher indices.
- Apply probability concepts, Central Limit Theorem, and sampling techniques.

### **UNIT I – INTRODUCTION, DATA COLLECTION & PRESENTATION**

Meaning, scope, limitations, applications of statistics; Population vs. Sample; Need for data, Types of data, primary & secondary data; survey vs. census; Data classification and tabulation; constructing frequency distributions; Graphical presentation: bar, pie, line, histograms, frequency polygons.

### **UNIT II – MEASURES OF CENTRAL TENDENCY & DISPERSION**

Central tendency: Mean (simple/weighted), median, mode, geometric mean, harmonic mean; partition values (quartiles); Dispersion measures: Range, interquartile range, quartile deviation, mean deviation, variance, standard deviation, coefficient of variation; skewness and kurtosis.

### **UNIT III – CORRELATION & REGRESSION ANALYSIS**

Correlation: scatter plots, types (positive/negative), Karl Pearson's  $r$ , Spearman's rank correlation, coefficient of determination; Simple linear regression: Least Square Method; lines of best fit, slope/intercept interpretation.

### **UNIT IV – TIME SERIES & INDEX NUMBERS**

Time series analysis: components—trend, seasonal, cyclical, irregular; Trend estimation methods: moving averages, semi-average, least-squares trend line; Index numbers: price, quantity, indices; Laspeyres, Paasche, Fisher.

### **UNIT V – INTRODUCTION TO PROBABILITY & SAMPLING**


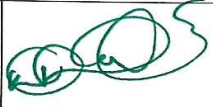
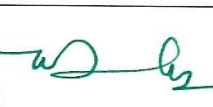
Basic probability concepts: Events, Types, Conditional, Marginal, Joint Probability; Central Limit Theorem; Addition and multiplication Theorem; Bayes' theorem (introduction – no problems); Sampling techniques.





### Suggested Reference Books

- Gupta, S. P. (2018). *Statistical methods*. Sultan Chand & Sons.
- Gupta, C. B. (2009). *An introduction to statistical methods*. Vikas Publishing House.
- Gupta, S. C., & Kapoor, V. K. (2020). *Fundamentals of mathematical statistics*. Sultan Chand & Sons.
- Sharma, J. K. (2012). *Business statistics*. Pearson Education India.
- Gupta, S. C. (2019). *Fundamentals of statistics* (7th ed.). Himalaya Publishing House.
- Sharma, J. K. (2007). *Business statistics* (2nd ed.). Pearson Education.
- Arora, P. N., Arora, S., & Arora, A. (2009). *Managerial statistics* (1st ed.). S. Chand.
- Sharma, J. K. (n.d.). *Business statistics*. Pearson Education.
- Keller, G. *Statistics for management and economics*. Cengage Learning.
- Bhardwaj, R. S. *Business statistics*. Excel Books.
- Singh, J. K. *Business mathematics*. Himalaya Publishing House.

			
---	---	--	---

**Annexure – I (Credits)**  
**Proposed CBCS Structure from 2025-26 for Under Graduate Courses**

Courses		Papers	Total Credits	Credits for each paper / Semester						Credits for each paper / Semester						Credits for each paper / Semester					
				BA						B.Com.						B.Sc.					
				I	II	III	IV	V	VI	I	II	III	IV	V	VI	I	II	III	IV	V	VI
Core Courses DSC	Major-1	6	30	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
	Major -2	6	30	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
	Minor-1	4	20	5	5	5	5	-	-	5	5	5	5	-	-	5	5	5	5	-	-
MIL/AEC (First Language)	English	4	20	5	5	5	5	-	-	5	5	5	5	-	-	5	5	5	5	-	-
Second Language (Telugu, Hindi, Urdu, etc.)		4	20	5	5	5	5	-	-	5	5	5	5	-	-	5	5	5	5	-	-
Multi- Disciplinary Course	MDC 1	1	4	-	-	-	-	4	-	-	-	-	-	4	-	-	-	-	-	4	-
Sec 1, 2		2	4					2	2					2	2					2	2
Sec 3, 4		2	4					2	2					2	2					2	2
Value added course (VAC)	VAC 1, 2	2	6	-	-	-	-	3	3	-	-	-	-	3	3	-	-	-	-	3	3
Internships	Internship / Project	1	4	-	-	-	-	-	4	-	-	-	-	-	4	-	-	-	-	-	4
Total Credits in each semester			142	25	25	25	25	21	21	25	25	25	25	21	21	25	25	25	25	21	21
Total Credits in UG				142						142						142					
Credits under Non-CGPA (Community engagement and service)		NSS /NCC /sports / Extra curricular	6	Upto 6 (2 in each year)						Upto 6 (2 in each year)						Upto 6 (2 in each year)					
		IKS	4	Upto 4 (2 in each, after I & II years)						Upto 4 (2 in each, after I & II years)						Upto 4 (2 in each, after I & II years)					

