MINISTRY OF EDUCATION AND TRAINING

**HO CHI MINH CITY OPEN UNIVERSITY**

**COURSE SYLLABUS**

**MAJOR: ACCOUNTING**

**MODE OF TRAINING: FORMAL TRAINING**

1. **General information**
   1. Course title in Vietnamese: **CHUẨN MỰC BÁO CÁO TÀI CHÍNH QUỐC TẾ 1**

Course code: ACCO2318

* 1. Course title in English: INTERNATIONAL FINACIAL REPORING STANDARD 1
  2. Mode of delivery:

☐ Face To Face ☐ Online ☒ Blended

* 1. Language(s) for instruction:

☐ Vietnamese ☒ English ☐ Both

* 1. Knowledge/Skills:

☐ General ☐ Major

☐ Foundation ☐ Additional

☒ Discipline ☐ Graduation thesis

* 1. Credits

|  |  |  |  |
| --- | --- | --- | --- |
| Total | Theory | Practice | Self-study |
| 03 | 03 | 0 | 105 |

* 1. Administration of the course

1. Faculty/Division: Accounting-Auditing/International Accounting
2. Academics: Msc. Vuong Minh Pham
3. Email: vuong.pm@ou.edu.vn
4. Office: Room 105, 35-37 Ho Hao Hon, District 1, Ho Chi Minh City
5. **Course overview**
   1. **Course description:**

The course helps students access international financial reporting standards (IFRS), including principles for preparing and presenting financial reports according to international standards in different countries. The most basic parts of financial reporting include inventory, tangible fixed assets (PPE), revenue, leases, corporate income tax, and exchange rate differences.

* 1. **Requirements:**

| **No.** | **Requirements** | **Code** |
| --- | --- | --- |
| 1. | Pre-requisites |  |
|  | N/A |  |
| 2. | Preceding courses |  |
|  | FINANCIAL ACCOUNTING 2 | ACCO2315 |
| 3. | Co-courses |  |
|  | N/A |  |

* 1. **Course objectives**

| **Course objectives** | **Description** | **PLOs** |
| --- | --- | --- |
| CO1 | Provides knowledge about the development and role of the International Accounting Standards Committee and IFRS. | PLO4.1  PLO9.2 |
| CO2 | Helps students apply accouting treatment for basic items according to IFRS. | PLO4.2  PLO9.2 |
| CO3 | Helps students become aware of the differences between IFRS and Vietnamese standards. | PLO4.1  PLO4.2  PLO9.2 |

* 1. **Course learning outcomes (CLOs)**

| **Course objectives** | **(CLOs)** | **Description** |
| --- | --- | --- |
| CO1 | CLO1 | Explain the need for a system of international accounting standards and the role of these organizations in the process of setting international accounting standards. |
| CO2 | CLO2 | Explain the key principles for standards related to inventory, tangible fixed assets (PPE), sales, leases, corporate income tax, and exchange rate differences. |
| CLO3 | Apply accounting treatment for inventory, tangible fixed assets (PPE), sales, leases, corporate income taxes, and exchange rate differences. |
| CO3 | CLO4 | State the differences between IFRS and Vietnamese standards for inventory, tangible fixed assets (PPE), sales, leases, corporate income taxes, and exchange rate differences. |

Matrix between Course learning outcomes (CLO) and Program learning outcomes (PLO) allocated for the course

| **CLOs** | **PLO4.1** | **PLO4.2** | **PLO9.2** |
| --- | --- | --- | --- |
| **CLO1** | 4 |  | 4 |
| **CLO2** |  | 4 | 4 |
| **CLO3** |  | 4 | 4 |
| **CLO4** | 4 | 4 | 4 |

* 1. **Textbooks and materials**
     1. *Textbooks*

[1] International Accounting Standards Board, IFRS standards: issued at 1 January 2020. London, UK : IFRS Foundation, 2020 [657.30218 I239 23]

* + 1. *Other materials*

[2] PKF International, Wiley interpretation and application of IFRS standards. Hoboken, New Jersey: John Wiley & Sons; Sons, 2018 [657.30218 W6765 23]

[3] Pearl Tan, Chu Yeong Lim, Ee Wen Kuah, Advanced financial accounting: an IFRS standards approach, 4th edition, Singapore : McGraw-Hill Education, 2020 [657.046 T1611 23]

* 1. **Student assessment**

| **Type of assessment** | **Assessment methods** | **Assemment time** | **CLOs** | **Weight %** |
| --- | --- | --- | --- | --- |
| **A1. Formative assessment** | A.1.1 Multiple-choice type questions | After chapter 3, chapter 5 and chapter 7 | CLO1🡪 CLO5 | 20% |
| **Total** |  |  | **20%** |
| **A2.Mid-term assessment** | A.2.1 Multiple-choice type questions | After chapter 5 | CLO1🡪 CLO4 | 30% |
| **Total** |  |  | **30%** |
| **A3. End-of-course assessment** | A.3.1 Multiple-choice type questions | At the end of the course | CLO1🡪 CLO4 | 50% |
| **Total** |  |  | **50%** |
| **Total** |  |  |  | **100%** |

1. *Assessment format, content and time:*

| **Assessment** | **Assessment format** | **Content** | **Duration** | **Evaluation** |
| --- | --- | --- | --- | --- |
| A.1.1 Multiple-choice type questions | Multiple-choice type questions on LMS [A.1.1-TN01], [A.1.1-TN02], and [A.1.1-TN02] | Chapter 1 to Chapter 7 | 30 mins/ each activity | Assessment matrix 1 |
| A.2.1 Multiple-choice type questions | In-class exam | Chapter 1 to Chapter 5 | 90 mins | Assessment matrix 2 |
| A.3.1 Multiple-choice type questions | Follow university plan for final exams | Chapter 1 to Chapter 7 | 90 mins | Assessment matrix 3 |

1. *Rubrics:* *Appendix of this syllabus* 
   1. **Teaching schedule**
      1. *Applicable for 5 class-hours sections*

| **Week**  **Section** | **Content** | **CLOs** | **Teaching and learning** | | | | | | | | **Student assessment**  **Activity** | **Textbooks and materials** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Self-study** | | **FTF** | | | | **Online** | |
| **Theory** | | **Practice** | | **Theory** | |
| **Activity** | **Periods** | **Activity** | **Periods** | **Activity** | **Periods** | **Activity** | **Periods** |
| (1) | (2) | (3) | (4) |  | (5) |  | (6) |  | (7) |  | (8) | (9) |
| 1 | Chapter 1: Introduction to International Financial Reporting Standards  1.1 The operation of the global economy  1.2 Convergence of accounting standards  1.3 History of formation and development of IASB  1.4 Process of setting international accounting standards  1.5 GAAP  1.6 IASB Conceptual Framework | CLO1 | Pre-attempt with Chapter 1 & 2 reading material [2]. | 13 | Course introduction  &  Theory for Chapter 1  &  Multiple-choice type questions [BTTN01] | 5 |  |  | Discussion After chapter 1 on LMS [TL01] | 1 |  | [2] |
| 2 | Chapter 2: Inventory  2.1 Definitions in IAS 2  2.2 Cost of Inventory  2.3 Inventory measurement  2.4 Inventory valuation methods | CLO2 | Pre-attempt with IAS 2 reading material [1] and Chapter 8 reading material [2]. | 13 | Theory for  Chapter 2 & Multiple-choice type questions [BTTN02] | 5 |  |  |  |  |  | [1]  [2] |
| 3 | Chapter 2: Inventory  (Cont.)  2.5 Net realisable value  2.6 Disclosure for inventory  2.7 Compare IAS 2 and VAS 2  Chapter 3: Tangible fixed assets (PPE)  3.1 Definitions in IAS 16  3.2 PPE recognition | CLO2  CLO3  CLO4 | Pre-attempt with IAS 16 reading material [1] and Chapter 9 reading material [2] & Pre-scanning for [BTTH01] | 13 | Theory for  Chapter 2 (Cont.) and Chapter 3  & Practice exercise [BTTH01] | 5 |  |  |  |  |  | [1]  [2] |
| 4 | Chapter 3: Tangible fixed assets (PPE) (Cont.)  3.3 Cost of PPE  3.4 PPE revaluation  3.5 Depreciation of PPE  3.6 Derecognition of PPE  3.7 Disclosure for PPE  3.8 Compare IAS 16 and VAS 03 | CLO2  CLO3  CLO4 | Pre-attempt with IAS 16 reading material [1] and Chapter 9 reading material [2] | 13 | Theory for  Chapter 3 (Cont.)  & Multiple-choice type questions [BTTN03] | 4 |  |  | Watch video [VD01] & Multiple-choice type questions [A.1.1-TN01] | 2 | A.1.1 | [1]  [2] |
| 5 | Chapter 4: Revenue  4.1 Definitions in IFRS 15  4.2 Revenue reporting principles  4.3 5-steps model  4.4 Disclosure for Revenue  4.5 Compare IFRS 15 and VAS 14 | CLO2  CLO3  CLO4 | Pre-attempt with IFRS 15 reading material [1] & Pre-scanning for [BTTH02] | 13 | Theory for Chapter 4 & Practice exercise [BTTH02]  & Multiple-choice type questions [BTTN04] | 5 |  |  |  |  |  | [1] |
| 6 | Chapter 5: Leases  5.1 Definitions in IFRS 16  5.2 Distinguish between operating lease and financial lease  5.3 Accounting for asset lease  5.4 Allocation of costs for financial leases  5.5 Disclosure for leases  5.6 Compare IFRS 16 and VAS 6 | CLO2  CLO3  CLO4 | Pre-attempt with IFRS 16 reading material [1] and Chapter 22 reading material [2] & Pre-scanning for [BTTH03] | 14 | Theory for Chapter 5 & Practice exercise [BTTH03]  & Multiple-choice type questions [BTTN05] | 5 |  |  | Multiple-choice type questions [A.1.1-TN02] | 1 | A.1.1 | [1]  [2] |
| 7 | Mid-term test &  Chapter 6: Effects of exchange rate differences  6.1 Definitions in IAS 21  6.2 Determine for functional currency  6.3 Recording foreign currency transactions  6.4 Accounting treatment for exchange rate differences  6.5 Translation to reporting currency  6.6 Disclosure for exchange rate differences  6.7 Compare IAS 21 and VAS 10 | CLO2 | Pre-attempt with IAS 21 reading material [1] and Chapter 23 reading material [2]. | 13 | Mid-term test  &  Theory for Chapter 6  &  Multiple-choice type questions [BTTN06] | 5 |  |  | Watch video [VD02] | 1 | A1.1 | [1]  [2] |
| 8 | Chapter 7: Corporate income tax  7.1 Definitions in IAS 12  7.2 Tax base  7.3 Temporary differences  7.4 Current taxes  7.5 Deferred taxes  7.6 Disclosure for corporate income tax  7.7 Compare IAS 12 and VAS 17 | CLO2  CLO3  CLO4 | Pre-attempt with IAS 12 reading material [1] and Chapter 26 reading material [2].  &  Revision | 13 | Theory for Chapter 7 & Multiple-choice type questions [BTTN07]  &Revision | 5 |  |  | Multiple-choice type questions [A.1.1-TN03] | 1 | A.1.1 | [1]  [2] |
| **Total** | | | **X** | **105** | **X** | **39** | **X** | **0** | **X** | **6** |  |  |

*b. Applicable for 3 class-hours sections*

| **Week**  **Section** | **Content** | **CLOs** | **Teaching and learning** | | | | | | | | **Student assessment**  **Activity** | **Textbooks and materials** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Self-study** | | **FTF** | | | | **Online** | |
| **Theory** | | **Practice** | | **Theory** | |
| **Activity** | **Periods** | **Activity** | **Periods** | **Activity** | **Periods** | **Activity** | **Periods** |
| (1) | (2) | (3) | (4) |  | (5) |  | (6) |  | (7) |  | (8) | (9) |
| 1 | Chapter 1: Introduction to International Financial Reporting Standards  1.1 The operation of the global economy  1.2 Convergence of accounting standards  1.3 History of formation and development of IASB | CLO1  CLO5 | Pre-attempt with Chapter 1 & 2 reading material [2]. | 8 | Course introduction & Theory for Chapter 1 | 3 |  |  |  |  |  | [1]  [2] |
| 2 | Chapter 1: Introduction to International Financial Reporting Standards (Cont.)  1.4 Process of setting international accounting standards  1.5 GAAP  1.6 IASB Conceptual Framework | CLO1  CLO5 | Pre-attempt with Chapter 1 & 2 reading material [2]. | 8 | Theory for Chapter 1 & Multiple-choice type questions [BTTN01] | 3 |  |  | Discussion After chapter 1 on LMS [TL01] | 1 |  | [1]  [2] |
| 3 | Chapter 2: Inventory  2.1 Definitions in IAS 2  2.2 Cost of Inventory  2.3 Inventory measurement  2.4 Inventory valuation methods | CLO2 | Pre-attempt with IAS 2 reading material [1] and Chapter 8 reading material [2]. | 8 | Theory for  Chapter 2 & Multiple-choice type questions [BTTN02] | 3 |  |  |  |  |  | [1]  [2] |
| 4 | Chapter 2: Inventory  (Cont.)  2.5 Net realisable value  2.6 Disclosure for inventory  2.7 Compare IAS 2 and VAS 2 | CLO2  CLO3  CLO4 | Pre-attempt with IAS 2 reading material [1] and Chapter 8 reading material [2] & Pre-scanning for [BTTH01] | 8 | Theory for  Chapter 2 (Cont.) & Practice exercise [BTTH01] | 3 |  |  | Multiple-choice type questions [A.1.1-TN01] | 1 | A1.1 | [1]  [2] |
| 5 | Chapter 3: Tangible fixed assets (PPE)  3.1 Definitions in IAS 16  3.2 PPE recognition |  | Pre-attempt with IAS 16 reading material [1] and Chapter 9 reading material [2] | 8 | Theory for  Chapter 3 | 3 |  |  |  |  |  | [1]  [2] |
| 6 | Chapter 3: Tangible fixed assets (PPE) (Cont.)  3.3 Cost of PPE  3.4 PPE revaluation  3.5 Depreciation of PPE  3.6 Derecognition of PPE  3.7 Disclosure for PPE  3.8 Compare IAS 16 and VAS 03 | CLO2  CLO3  CLO4  CLO5 | Pre-attempt with IAS 16 reading material [1] and Chapter 9 reading material [2] | 8 | Theory for  Chapter 3 (Cont.)  & Multiple-choice type questions [BTTN03] | 3 |  |  | Watch video [VD01] | 1 |  | [1]  [2] |
| 7 | Chapter 4: Revenue  4.1 Definitions in IFRS 15  4.2 Revenue reporting principles  4.3 5-steps model | CLO2  CLO3  CLO4 | Pre-attempt with IFRS 15 reading material [1] | 8 | Theory for Chapter 4 | 3 |  |  |  |  |  | [1] |
| 8 | Chapter 4: Revenue (Cont.)  4.4 Disclosure for Revenue  4.5 Compare IFRS 15 and VAS 14 | CLO2  CLO3  CLO4 | Pre-attempt with IFRS 15 reading material [1]  & Pre-scanning for [BTTH02] | 8 | Theory for Chapter 4 & Multiple-choice type questions [BTTN04]  & Practice exercise [BTTH02] | 3 |  |  |  |  |  | [1] |
| 9 | Chapter 5: Leases  5.1 Definitions in IFRS 16  5.2 Distinguish between operating lease and financial lease  5.3 Accounting for asset lease  5.4 Allocation of costs for financial leases  5.5 Disclosure for leases  5.6 Compare IFRS 16 and VAS 6 | CLO2  CLO3  CLO4  CLO5 | Pre-attempt with IFRS 16 reading material [1] and Chapter 22 reading material [2] & Pre-scanning for [BTTH03] | 9 | Theory for Chapter 5 & Practice exercise [BTTH03]  & Multiple-choice type questions [BTTN05] | 3 |  |  | Multiple-choice type questions [A.1.1-TN02] | 1 | A1.1 | [1]  [2] |
| 10 | Mid-term test &  Chapter 6: Effects of exchange rate differences  6.1 Definitions in IAS 21  6.2 Determine for functional currency | CLO2  CLO3  CLO4 | Pre-attempt with IAS 21 reading material [1] and Chapter 23 reading material [2]. | 8 | Theory for Chapter 6  &  Mid-term test | 3 |  |  |  |  | A2.1 | [1]  [2] |
| 11 | Chapter 6: Effects of exchange rate differences (Cont.)  6.3 Recording foreign currency transactions  6.4 Accounting treatment for exchange rate differences  6.5 Translation to reporting currency  6.6 Disclosure for exchange rate differences  6.7 Compare IAS 21 and VAS 10 | CLO2  CLO3  CLO4 | Pre-attempt with IAS 21 reading material [1] and Chapter 23 reading material [2]. | 8 | Theory for Chapter 6  &  Multiple-choice type questions [BTTN06] | 3 |  |  | Watch video [VD02] | 1 |  | [1]  [2] |
| 12 | Chapter 7: Corporate income tax  7.1 Definitions in IAS 12  7.2 Tax base  7.3 Temporary differences  7.4 Current taxes | CLO2  CLO3  CLO4 | Pre-attempt with IAS 12 reading material [1] and Chapter 26 reading material [2]. | 8 | Theory for Chapter 7 & Multiple-choice type questions [BTTN07] | 3 |  |  |  |  |  | [1]  [2] |
| 13 | Chapter 7: Corporate income tax (Cont.)  7.5 Deferred taxes  7.6 Disclosure for corporate income tax  7.7 Compare IAS 12 and VAS 17  Revision | CLO2  CLO3  CLO4 | Pre-attempt with IAS 12 reading material [1] and Chapter 26 reading material [2]. | 8 | Theory for Chapter 7 (Cont.)  Revision | 3 |  |  | Multiple-choice type questions [A.1.1-TN03] | 1 | A.1.1 | [1]  [2] |
| **Total** | | | **X** | **105** | **X** | **39** | **X** | **0** | **X** | **6** |  |  |

*Note:*

A.1.1-TN01 Multiple-choice type questions chapter 1, chapter 2, and chapter 3

A.1.1-TN02 Multiple-choice type questions chapter 4, and chapter 5

A.1.1-TN03 Multiple-choice type questions chapter 6, and chapter 7

BTTH01 Practice exercise for inventory.

BTTH02 Practice exercise for revenue from contract with customer.

BTTH03 Practice exercise for lease of asset.

TL01 Discuss the need for a system of international accounting standards in the modern business environment.

BTTN01 Multiple-choice type questions chapter 1.

BTTN02 Multiple-choice type questions chapter 2.

BTTN03 Multiple-choice type questions chapter 3.

BTTN04 Multiple-choice type questions chapter 4.

BTTN05 Multiple-choice type questions chapter 5.

BTTN06 Multiple-choice type questions chapter 6.

BTTN07 Multiple-choice type questions chapter 7.

VD01 Video 1 of “Accounting treatment PPE revaluation according to IAS 16”

VD02 Video 2 of “Accounting treatment for leases according to IFRS 16”

VD03 Video 1 of “Accounting treatment for exchange rate differences according to IAS 21”

* 1. **Matrix between CLOs and teaching and learning methods - student assessment**

| **Week Section** | **Content** | **CLOs** | **Teaching and learning methods** | **Student assessment** |
| --- | --- | --- | --- | --- |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** |
| 1 | **Course introduction**  **Chapter 1** | CLO1 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt Multiple-choice type questions. |  |
| 2 | **Chapter 2** | CLO2 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt Multiple-choice type questions. |  |
| 3 | **Chapter 2 (Cont.)** | CLO2  CLO3  CLO4 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt practice exercise. |  |
| 4 | **Chapter 3** | CLO2  CLO3  CLO4 | Lecturer: Theory lecturing, provide course video.  Student: Attend at lecture, attempt Multiple-choice type questions, watch video. | Multiple-choice type questions |
| 5 | **Chapter 4** | CLO2  CLO3  CLO4 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt practice exercise multiple-choice type questions. |  |
| 6 | **Chapter 5** | CLO2  CLO3  CLO4 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt practice exercise and multiple-choice type questions. | Multiple-choice type questions  & Mid-term test After chapter 5 |
| 7 | **Chapter 6** | CLO2  CLO3  CLO4 | Lecturer: Theory lecturing, provide course video  Student: Attend at lecture, practice exercise, watch video.  multiple-choice type questions |  |
| 8 | **Chapter 7** | CLO2  CLO3  CLO4 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt Multiple-choice type questions. | Multiple-choice type questions. |

* 1. **Course policy**

- Submitting assignments regulations:

* Students are obligated to complete and submit assignments within given timeframe.

- Regulations on attendance:

* Students need to attend all classes and participate in-class learning activities.

- Class regulations:

* Actively participate in-class discussion and complete others given study activities.
* Pre-attempt with required reading material before coming to the class.
* In case of un-attempting all LMS activities, student would have no progress result for the course for.

*Ho Chi Minh City, 26th July 2023*

|  |  |
| --- | --- |
| **DEAN OF THE FACULTY**  *(Signed with fullname)* | **ACADEMIC**  *(Signed with fullname)* |

**PhD. Thuy Huu Ho MSc. Vuong Minh Pham**

**Appendix**

**Assessment matrix 1**

**Assessment matrix for multiple-choice type questions after chapter 3, chapter 5, and chapter 7 (A.1.1)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **After chapter 3** | | | **After chapter 5** | | | **After chapter 7** | | | **Total** |
| **CLO** | **M1** | **M2** | **M3** | **M1** | **M2** | **M3** | **M1** | **M2** | **M3** |
| CLO1 | 5 | 3 | 2 |  |  |  |  |  |  | 10 |
| CLO2 | 2 | 1 | 1 | 5 | 3 | 2 | 5 | 3 | 1 | 23 |
| CLO3 | 2 | 1 | 1 | 4 | 2 | 1 | 5 | 1 | 1 | 18 |
| CLO4 | 1 | 1 |  | 1 | 1 | 1 | 2 | 1 | 1 | 9 |
| **Total** | **10** | **6** | **4** | **10** | **6** | **4** | **12** | **5** | **3** | **60** |

**Assessment matrix 2**

**Assessment matrix for** **mid-term exam (A.2.1)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Level** | **Level 1** | **Level 2** | **Level 3** | ***Total*** |
| **CLO1** |  |  |  |  |
| *Number of questions* | *4* | *4* |  | *8* |
| *Marks* | *1* | *1* |  | 2 Marks = 20% |
| **CLO2** |  |  |  |  |
| *Number of questions* | *6* | *4* | ***2*** | *12* |
| *Marks* | *1,5* | *1* | *0,5* | 3 Marks = 30% |
| **CLO3** |  |  |  |  |
| *Number of questions* | *8* | *4* | *2* | *14* |
| *Marks* | *2* | *1* | *0,5* | 3,5 Marks = 35% |
| **CLO4** |  |  |  |  |
| *Number of questions* | *2* | *3* | *1* | *6* |
| *Marks* | *0,5* | *0,75* | *0,25* | 1,5 Marks = 15% |
| **Total Number of questions: 40** | **20** | **15** | **5** | **40** |
| **Total Marks: 10** | **5** | **3,75** | **1,25** | **10** |
|  | **50%** | **38%** | **13%** | **100%** |

**Assessment matrix 3**

**Assessment matrix for** **final-term exam (A.3.1)**

| **Level** | **Level 1** | **Level 2** | **Level 3** | ***Total*** |
| --- | --- | --- | --- | --- |
| **CLO1** |  |  |  |  |
| *Number of questions* | *4* | *4* |  | *8* |
| *Marks* | *1* | *1* |  | 2 Marks = 20% |
| **CLO2** |  |  |  |  |
| *Number of questions* | *6* | *4* | ***2*** | *12* |
| *Marks* | *1,5* | *1* | *0,5* | 3 Marks = 30% |
| **CLO3** |  |  |  |  |
| *Number of questions* | *7* | *4* | *2* | *13* |
| *Marks* | *1,75* | *1* | *0,5* | 3,25 Marks = 32,5% |
| **CLO4** |  |  |  |  |
| *Number of questions* | *3* | *3* | *1* | *7* |
| *Marks* | *0,75* | *0,75* | *0,25* | 1,75 Marks = 17,5% |
| **Total Number of questions: 40** | **20** | **15** | **5** | **40** |
| **Total Marks: 10** | **5** | **3,75** | **1,25** | **10** |
|  | **50%** | **38%** | **13%** | **100%** |