



ज्ञानगंगा घरोघरी

**Yashwantrao Chavan Maharashtra Open University**  
Nashik - 422 222

**School of Commerce and Management**  
**Bachelor of Commerce (B. Com.) G02**  
**Prospectus (English)**

2021-22

# Bachelor of Commerce (B. Com.) : Prospectus

Programme Code : G02

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## विद्यापीठ गीत



एक प्रतिज्ञा असे आमुची ज्ञानाची साधना ।  
चिरंतन ज्ञानाची साधना ।  
ज्ञान हेच संजीवन साऱ्या जगताच्या जीवना ॥ धृ ॥  
ज्योत जागवू सुजाणतेची सकलांच्या अंतरी ।  
तीच निवारील पटल तमाचे प्रभात सूर्यापरी ।  
ज्ञानच देउळ, ज्ञानच दैवत, प्रगतीच्या पूजना ॥ १ ॥

नव्या युगाचा नव्या जगाचा ज्ञान धर्म आहे ।  
त्यातच अमुच्या उजळ उद्याचे आश्वासन राहे ।  
मुक्त करिल तो परंपरेच्या बंदिघरातुन मना ॥ २ ॥  
हाच मंत्र नेईल आम्हाला दिव्य भविष्याकडे ।  
न्यायनीतीचे पाऊल जेथे भेदाशी ना अडे ।  
जे जे मंगल पावन त्याची जेथे आराधना ॥ ३ ॥

कुसुमाग्रज

### Production

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## 1. About School

The School of Commerce and management is one of the eight schools of studies located at the headquarters of the university. Through its quality policy aims to enhance and sustain excellence of its educational programmes. The school offers various programmes by which student can update his knowledge, ability and managerial skills while working in his /her profession. All the programmes offered by the school have become extremely popular and are among the best in Distance Learning Programme methods.

### Mission of the School

1. To help in increasing knowledge in the field of commerce, management and allied sectors.
2. To provide well educated manpower to service and manufacturing sector, industries, institutions, etc.
3. To offer enriching learning experiences to aspiring managers.
4. To enable students to realize their full potential.
5. To ensure that student serves as agent of continuous improvement and change.
6. To encourage entrepreneurship and service orientation.
7. To extend the frontiers of knowledge in management through cutting-edge research.
8. To disseminate knowledge through a portfolio of educational programmes and publications.

### ■ Objectives of the B.Com. Programme

- (1) To provide opportunity for higher education to those people (for example farmers, businessmen, workers, housewives, artizans, those who are in

service, etc) who could not complete their education earlier.

- (2) To develop study skills among the learners so as to help them cope with courses in Literature, History, Politics, Economics, Business, Management Science, etc.
- (3) To provide the necessary practical exposure to self-study methods so as to equip the learner with knowledge-acquiring skills.
- (4) To develop personality development skills.

## 2. B.Com. Programme Structure

This programme has a duration of three years and has weightage of 108 credit points. In this programme the student has to study 6 Courses of 36 credit points for the first year, 5 compulsory courses and one elective course having weightage 36 credit points for the second year, and 4 compulsory and 2 specialization group courses having weightage 36 credit points for third year. Nine contact sessions for every course of 6 credit points are arranged at the study centre where the students can solve their difficulties.

### 2.1 Duration

The minimum duration of this programme is three years, although you may complete the programme gradually within a maximum period of eight years.

If the programme is not completed successfully during these eight years, you will be required to take fresh admission.

### 2.2 Medium

The medium of instruction for the B.Com. programme is **English**.

## 2.3 Courses for B.Com.

### First Year B. Com. (All courses are compulsory)

Course Name	Credit Points
(1) (COM107) Elements of Statistics	6 cp
(2) (MAR102) Foundation Course in Marathi <b>or</b> (ENG102) English for Business	6 cp
(3) (HEN101) Foundation Course in English and Hindi	6 cp
(4) (GKN101) General Knowledge and Social Awareness Foundation	6 cp
(5) (COM106) Commerce Course	6 cp
(6) (COM211) Office Management	6 cp

### Second Year B. Com.

Course Name	Credit Points
<b>(A) <u>Compulsory Courses</u></b>	
(1) (COM208) Accountancy : Part I	6 cp
(2) (ECO201) Business Economics	6 cp
(3) (COM210) Business Law	6 cp
(4) (MGM105) Management Science	6 cp
(5) (COM212) Business Organization and Administration	6 cp
<b>(B) <u>Elective Courses (Any One)</u></b>	
(6) (MGM224) Managerial Economics	6 cp
<b>OR</b>	
(7) (MGM225) Business Communication	6 cp
<b>(C) <u>Audit Course</u></b>	
(1) (EVS 201) Environment Study	4 cp

**Note : Study material for Audit Course EVS201 will be made available in the form of soft copy (PDF) only on the official Website of the University. No hard copy of the book will be given to the students.**

### Third Year B. Com.

Course Name	Credit Points
<b>(A) <u>Compulsory Courses</u></b>	
(1) (COM209) Accountancy : Part II	6 cp
(2) (COM220) Economic Environment in India	6 cp
(3) (COM221) Costing, Auditing and Taxation	6 cp
(4) (COM222) Human Resource Management	6 cp

### **(B) Specialization Courses (Any One)**

(Two papers of each)

- (1) COM306 Banking and Finance 1  
COM307 Banking and Finance 2 12 cp
- OR**
- (2) MGM308 Marketing Management 1  
MGM309 Marketing Management 2 12 cp

## 2.4 Credit Points

All courses offered by YCMOU carry a certain value in terms of credit-points. A credit point is a way of expressing the learning hours required to study a certain unit, in a book or a course.

Generally, one credit point is considered equivalent to about 30-35 learning hours. These learning hours could mean the time you spend in reading, note-taking, listening to lectures, participating in discussions on the topic, listening to audios, viewing especially prepared videos, etc.

The B.Com. degree programme at YCMOU requires that you 'collect' a credit of 108 credit points in order to be considered eligible for the degree 'Bachelor of Commerce'.

## 2.5 Learning Method

The students of the open university do not go to the college everyday. They do not have regular time for their studies. The open university has independently developed a learning method for such students. This method has the following components :

- Self-Instructional material.
- Soft copy (PDF format) of study material is available on official website of the university.
- Use of Audio and Video cassettes,
- Counselling during contact sessions at the study centre by the subject experts.

### ■ **Special Features of the Text Books**

The students are given the syllabus of the courses and also online study

material in the form of soft copy (PDF format) and textbooks. These textbooks are written in format, different from published textbooks. One can understand the study material through one reading because it is divided into small units. Each unit is explained with the help of graphs, pictures and illustrations to cover a specific topic. There are questions for each unit so as to revise and review the comprehension of the reading material. It helps the students to study a specific topic. If the student has any difficulty, he or she can make a note of it. He can discuss these noted difficulties with the counsellor during the contact session at the study centre.

### ■ Nature of Contact Sessions

The student can choose a study centre as per his/her convenience. Generally, the contact sessions are held either on weekly holidays or in the evening, after office hours. The contact session for counselling of one subject is of two clock hours. During these contact sessions, the counsellors are supposed to guide/discuss with the students, based on the course material. These contact sessions are also used to view audio/video cassettes at the study centres. The students can solve their difficulties by discussing with their colleagues as well as with the counsellor during contact sessions.

## Syllabus for First Year B.Com. Programme

### 1. (COM 107) Elements of Statistics

Book 1 : Introduction to Statistics and Presentation of Data

Book 2 : Measures of Central Tendencies & Measures of Variations

Book 3 : Correlation and Regression

### 2. (MAR 102) Foundation Course in Marathi

पुस्तक १ : भाषिक विनिमय : तत्त्व आणि व्यवहार

पुस्तक २ : मराठीचा भाषिक वापर : कार्यपुस्तक

पुस्तक ३ : भाषिक सर्जनशीलता : स्वरूप आणि प्रकार

पुस्तक ४ : मराठी भाषेचा सर्जनशील वापर : कार्यपुस्तक

OR

### (ENG 102) English for Business

Book 1 : Leadership, Communication and Listening

Book 2 : Group Communication

Book 3 : Effective Business Writing

### 3. (HEN 101) Foundation Course in Hindi and English

Book 1 : हिन्दी भाषा का परिचय और उसकी संरचना

Book 2 : Foundation Course in English

Book 3 : हिन्दी भाषा का परिचय और उसकी संरचना : कार्यपुस्तिका

Book 4 : Foundation Course in English : Work Book

### 4. (GKN 101) General Knowledge and Social Awareness

Book 1 : Science & Technology, Environment and Health

Book 2 : Development : Concept and Procedure

Book 3 : Communication Revolution and Biotechnology

### 5. (COM 106) Commerce

Book 1 : Introduction to Economics and Evolution of Commerce

Book 2 : Procedures of Commerce

Book 3 : Book-keeping and Accountancy

### 6. (COM 211) Office Management

Book 1 : Office Layout and Procedures

Book 2 : Office Organisation and Personnel Management

Book 3 : Record Management and Public Relations

## Syllabus for Second Year B.Com. Programme

### (A) Compulsory Course

*No. of Contact  
Sessions*

#### 1. (COM 208) Accountancy Part I 12

Book 1 : Bank Reconciliation Statement, Bills of Exchange and Depreciation.

Book 2 : Accounts of Partnership Firm

Book 3 : Accounts of Partnership and Non-Profit making Association

#### 2. (ECO 201) Business Economics 09

Book 1 : Business Organisations and Demand Analysis

Book 2 : Supply and Market Conditions

Book 3 : Labour-Market and Capital Investment

#### 3. (COM 210) Business Law 09

Book 1 : Indian Contract Act and Negotiable Instruments Act

Book 2 : Sale of Goods Act and Factories Act

Book 3 : Industrial Disputes and Payment of wages Act

#### 4. (MGM 105) Management Science 09

Book 1 : Management and its nature

Book 2 : Management : Development and Functions

Book 3 : Management Functions

#### 5. (COM 212) Business Organisation and Administration 09

Book 1 : Commercial Organisations, Localisations and Small Scale Industries

Book 2 : Business : Size, Combination and Capital

Book 3 : Industrial Relations and Management

### (B) Elective Courses (Any One)

#### 1. (MGM 224) Managerial Economics 09

Book 1 : Managerial Economics : Nature and Concepts

Book 2 : Markets and Price Determination

Book 3 : Principles of Business Firms and Investment analysis

#### 2. (MGM 225) Business Communication 09

Book 1 : Principles and Media of Communication

Book 2 : Verbal and Written Communication

Book 3 : Effective Communication and Human Relations

## Syllabus for Third Year B.Com. Programme

### (A) Compulsory Courses

#### 1. (COM 209) Accountancy Part II 12

Book 1 : Investment & Farm Accounts

Book 2 : Accounting for Companies & Insurance Companies

Book 3 : Accounting for Banking Companies

#### 2. (COM 220) Indian Economic Environment 09

Book 1 : Economical Environment

Book 2 : Agriculture, Industry and Service Sector

Book 3 : Economic Policy & Planning

#### 3. (COM 221) Costing, Auditing & Taxation 09

Book 1 : Auditing

Book 2 : Cost Accounting

Book 3 : Income Tax

#### 4. (COM 222) Human Resource Management 09

Book 1 : Human Resource

Book 2 : Human Resource Planning

Book 3 : Human Resource Development

## **(B) Specialisation (Any One Group)**

### **1. (COM 306) Banking & Finance-1 09**

Book 1 : Banking Business

Book 2 : Banking Business and Laws

Book 3 : Types of Banks

### **2. (COM 307) Banking & Finance - 2 09**

Book 1 : Financial Markets

Book 2 : Financial Institutions-1

Book 3 : Financial Institutions-2

### **3. (MGM 308) Marketing Management-1 09**

Book 1 : Marketing

Book 2 : Marketing Mix

Book 3 : Marketing Information

### **4. (MGM 309) Marketing Management-2 09**

Book 1 : Advertising

Book 2 : Salesmanship

Book 3 : Consumer Satisfaction

## **3. Evaluation Procedure**

### **■ F.Y.B.Com. Programme**

The pattern of evaluation used for the B.Com. programme will adopt three basic evaluation modes :

- (1) Self-Assessment
- (2) Continuous Assessment
- (3) End Assessment

### **■ Self-Assessment**

Each unit (Chapter) in your books, gives you some exercises for assessing your own learning. Correct or model answers for these exercises provided later, help you to assess the accuracy of your own answers. This mode of assessment gives you a quick or immediate feedback on your extent of learning with regard to a certain topic or sub-topic in your syllabus.

## **3.1 Internal Evaluation**

Internal Evaluation consists of Continuous Assessment (CA). It is a well-accepted fact that rather than evaluate a student purely on the basis of one examination conducted at the end of the learning period, evaluating him at multiple points on a more frequent basis will yield a more dependable and objective measure of his learning.

Besides, continuous assessment has tremendous educational value from your point of view.

Periodic and timely feedback regarding your performance, given to you by experts may motivate you in various ways : it may lead you to put in additional efforts in your 'weaker' areas; likewise, objective information that you have achieved a satisfactory level of learning, may help to build up your self-confidence in undertaking more difficult learning tasks subsequently.

The Continuous Assessment component of the Evaluation system consists of the Home assignment given by Study Centre.

### **■ Evaluation of Home Assignments**

Home assignments are essential for practice, hence it is mandatory for the students to complete the home assignments. Study Centres should evaluate the home assignments but should not allot the marks, only submit a report, certifying the performance of students and submit it to the Regional Centres in detail.

## **3.2 Final Evaluation**

Final Evaluation consists of End Examination (EE). Evaluation conducted at the end of the learning period through an examination is done here as in other universities. Each question paper carries

80 marks and has a duration of three hours.

### **Note - Degree grade**

1. Degree will be awarded on the basis of marks obtained in 2nd and 3rd year. Passing the 1st year is an essential criteria as well.
2. For the second year, the student has to select one paper from the elective group.

For the third year, student need to select two papers of the same specialisation group.

### **Evaluation Procedure S.Y./T.Y. B.Com. Programme**

The pattern of evaluation used for the B.Com. programme will adopt three basic evaluation modes :

- (1) Self-Assessment
- (2) Continuous Assessment
- (3) End Assessment

### **Self-Assessment**

Each unit (Chapter) in your books, gives you some exercises for assessing your own learning. Correct or model answers for these exercises provided later, help you to assess the accuracy of your own answers. This mode of assessment gives you a quick or immediate feedback on your extent of learning with regard to a certain topic or sub-topic in your syllabus.

### **Internal Evaluation**

Study Centre will send a report of the performance of the student regarding Home Assignment to respective Regional Centres.

### **Final Evaluation**

Final Evaluation consists of End Examination (EE). Evaluation conducted at

the end of the learning period through an examination is done here as in other universities. Each question paper carries 80 marks and has a duration of three hours.

A minimum of 40 average marks are essential. For obtaining the degree, the student must have at least 40 marks in each course included in the programme.

**Note :** Degree is awarded on the marks of S.Y. and T.Y. B.Com. courses.

### **Credit Points**

All courses offered by YCMOU carry a certain value in terms of credit-points. A credit point is a way of expressing the learning hours required to study a certain unit, in a book or a course.

Generally, one credit point is considered equivalent to about 30-35 learning hours. These learning hours could mean the time you spend in reading, note-taking, listening to lectures, participating in discussions on the topic, listening to audios, viewing especially prepared videos, etc.

The B.Com. degree programme at YCMOU requires that you 'collect' a credit of 108 credit points in order to be considered eligible for the degree 'Bachelor of Commerce'.

## **4. Admission Procedure for F.Y. B.Com.**

### **4.1 Eligibility Criteria**

The admission to this programme is based on fulfilling any one of the following criteria -

- (1) Preparatory programme of YCMOU with minimum 40% marks. Certificate Programme for Self Help Group facilitators of YCMOU with minimum 40% marks.

- (2) H.S.C. or equivalent examination of Maharashtra or other state HSC Board.
- (3) 11<sup>th</sup> standard passed (Before 1975).
- (4) Government recognised certificate / diploma of minimum two years after SSC.

### ■ Special Instructions

- (A) It is necessary to attach following documents alongwith application form.
  - (1) Attested photocopy of school leaving certificate or birth certificate.
  - (2) Attested copies of educational qualification.
- (B) **Please do not attach any original document alongwith the application form. University will not be responsible for the same.**
- (C) In case of change in name, it is allowed only at the begining of the 1<sup>st</sup> year. To change the name students have to submit Notification in the Government Gazette to University.

## 5. Admission Procedure for S.Y./T.Y. B.Com.

### 5.1 Eligibility Criteria & Direct Admission Rules of Eligibility

#### ■ S. Y. B. Com. (Regular)

The admission to this programme is based on fulfilling any one of the following criteria -

- (1) Student having admitted for the first year B.Com. of the Yashwantrao Chavan Maharashtra Open University.
- (2) Student having passed F.Y.B.Com. from other Universities. (under rule of credit transfer)

#### ■ T. Y. B.Com. (Regular)

The admission to this programme is based on fulfilling following Criteria :

Students who have been admitted for the second year (B. Com.) of the YCMOU.

#### ■ S.Y. B.Com. (Direct Admission)

As per the Direct Admission Rule of University, student who has passed F.Y.B.Com. from any government recognised University is allowed to take admission to S.Y.B.Com. Programme of Yashwantrao Chavan Maharashtra Open University and also exempted from all first year's subjects.

#### ■ Documents to be attached with Admission Form are :

- Age proof (Attested copy of School Leaving Certificate, School/College Bonafied Certificate - original copy)
- Don't attach original documents with the admission form. At the time of submission of application form keep (xerox) photocopies and also original copies of the documents with you so that study centre In-charge or co-ordinator will make the attestation and return your original documents. Only attested copies are sufficient, study centre or university is not responsible for maintaining original documents.

Application Form is attached herewith. Student should read thoroughly the application form and prospectus carefully before filling up Application Form to avoid any mistakes and require to attach above mentioned documents and then submit online.

★ **Direct Admission to T.Y.B.Com. is not allowed.**

### 5.2 Programme Fees (F.Y./S.Y./T.Y.)

#### I. F. Y. B. Com.

University Fee (Online)	Rs. 1100/-
Study Centre Fee (Pay at Study Centre)	Rs. 500/-
<b>Total Programme Fee</b>	<b>Rs. 1600/-</b>

## ■ Details of University Fees for F.Y.B.Com.

1. Registration fee	100
2. Tution fee	250
3. Examination fee	300
4. Other fees	200
5. Development fund	250

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<b>Total</b>	<b>Rs. 1100</b>
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### ◆ Fee Payment Process

- (1) University Programme fees Rs. 1100/- should be paid according to university prescribed (online) process
- (2) Study Centre fees should be paid at Study Centre & collect the receipt.

## II (A). S. Y. B. Com. (Regular)

University Fee (Online)	Rs. 1600/-
Study Centre Fee (Pay at Study Centre)	Rs. 600/-
<b>Total Programme Fee</b>	<b>Rs. 2200/-</b>

## ■ Details of University Fees for S.Y.B.Com.

1. Registration fee	100/-
2. Tution fee	400/-
3. Examination	450/-
4. Other fee	200/-
5. Development fund	450/-

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<b>Total</b>	<b>Rs. 1600/-</b>
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### ◆ Fee Payment Process

- (1) University Programme fees Rs. 1600/- should be paid according to university prescribed (online) process
- (2) Study Centre fees should be paid at Study Centre & collect the receipt.

## II (B). S. Y. B. Com. (Direct Admission)

### University Fees

- (a) Second Year Fee Rs. 1550/-  
(b) Direct Admission fee Rs. 1550/-

University Fee (Online)	Rs. 3100/-
Study Centre Fee (Pay at Study Centre)	Rs. 600/-
<b>Total Programme Fee</b>	<b>Rs. 3700/-</b>

## III. T. Y. B. Com. (Regular)

University Fee (Online)	Rs. 1600/-
Study Centre Fee (Pay at Study Centre)	Rs. 800/-
<b>Total Programme Fee</b>	<b>Rs. 2400/-</b>

## ■ Details of University Fees for T.Y.B.Com.

1. Registration fees	100/-
2. Tution fees	400/-
3. Examination	750/-
4. Other fees	200/-
5. Development fund	150/-

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<b>Total</b>	<b>Rs. 1600/-</b>
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### ◆ Fee Payment Process

- (1) University Programme fees Rs. 1600/- should be paid according to university prescribed (online) process
- (2) Study Centre fees should be paid at Study Centre & collect the receipt.

Please do not pay any additional fees to the study centre. The programme fees will be as given above. **If your admission is cancelled due to some reason, the programme admission fees will not be refunded.**

**Please note that if the number of students at a particular study centre is less than 20 students, then the registered students of such study centres will be transferred to the nearest study centre.**

Final Examination & Marksheet fees are taken with the admission form. So regular students do not fill any separate Examination Form for final exam.

However, Repeater Students will have to fill separate online repeater exam form and pay separate exam fees by online mode as prescribed from time to time.

Please do not pay any additional fee to the Study Centre. University will not be responsible for the excess payment of fees

other than mentioned above. It is non-refundable, if admission is cancelled due to certain reasons.

## 6. Registration Procedure

This program is offered through online admission process. Students should follow online process of admission as specified by the university.

The detailed schedule of Online Admission Procedure is/will be published by a separate notification on University Website.

On successful completion of Admission Process, Student should collect the online receipt and should submit it to Study Centre for confirmation of admission.

## 7. Regional Centres

### 01. Amravati

V.M.V. to Walgaon Road, Post V.M.V.,  
Amravati 444 604

☎ : (Off) 0721-2531445/2531210

☎ : (Fax) 0721-2531444

### 02. Aurangabad

Survey No. 41, East of the Military boy's  
Hostel, Nandanvan Colony, Chhavani,  
Aurangabad 431 002

☎ : (Off) 0240-2371066, 2371077

☎ : (Fax) 0240-2371088

### 03. Mumbai

C/o Jagannath Shankarsheth Municipal  
School Building, Nana Chowk,  
Grant Road Mumbai 400 007

☎ : (Off) 022-23874180,  
23874183, 23874177

☎ : (Fax) 022-23874187

### 04. Nagpur

Rao Bahadur D. Laxminarayan Bungalow  
Law College Campus  
Ravinagar Chowk, Nagpur 440 001

☎ : (Off) 0712-2553724/25

☎ : (Fax) 0712-2553725

### 05. Nashik

Old Municipal Corp. Bldg.

New Pandit Colony

Nashik 422 002

☎ : (Off) 0253-2317063

☎ : (Fax) 0253-2576756

### 06. Pune

C/o Shahir Annabhau Sathe Prashala  
Gruha, Sadashiv Peth, Kumthekar Marg  
Pune 411 030

☎ : (Off) 020-24457914

☎ : (Fax) 020-24491107

### 07. Kolhapur

Near Shivaji University Post Office,  
Vidyanagar, Kolhapur 416 004

☎ : (Off) 0231-2607022

☎ : (Fax) 0231-2607023

### 08. Nanded

Swami Ramanand Tirth Marathwada  
University Sports Building,  
Nanded 421 606

☎ : (Off) 02462-229940, 283038

☎ : (Fax) 02462-229950

## 8. Instructions/Contacts

Sr. No.	<i>Type of Query</i>	<i>Whom to Contact?</i>
1	Academic Matters	Director of School of Commerce & Mgt. YCMOU, Nashik Ph : (0253) 2231477
2	Student Matters	Regional Director, Concerned Regional Centres
3	Examination Related Matters	Controller of Examination Ph : (0253) 2231479 D. R. Examination Unit-1, Ph : (0253) 2230716
4	Admission Related Matters	1. Concerned Regional Centres 2. Asstt. Registrar, Registration Section 3. Director, Student Services Division
5	Difficulties in any course, at the study centre	Counsellor, at the study centre
6	Other general difficulties & planning of academic activities, at the study centre	Study Centre Co-ordinator, at the Study centre
7	Serious Difficulties, at the study centre	Study Centre Head/Study Centre Co-ordinator at the study centre
8	Home Assignment	Head, Evaluation Phone : (0253) 2331475

★ Student is requested to contact only concerned person to whom the query is related.

@ Your Study Centre will not necessarily be your exam centre.

# Do not bring mobile phones in the examination hall.