

Academic Council dated 15th July, 2023 as per Item Number: 1.03



**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S,
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE
(AUTONOMOUS) DOMBIVLI (EAST), DIST. THANE
(Affiliated to University of Mumbai)**



Faculty of Commerce

DEPARTMENT OF ACCOUNTING & FINANCE

(Programme: Master of Commerce in Accounting & Finance: M.Com. in A&F)

SYLLABUS FOR

M.Com (Accounting & Finance) – I (Semester I & II)

Choice Based Credit System (CBCS)

(As per NEP – 2020)

(With effect from the Academic Year 2023-24)

Programme outcomes (Commerce)

	After completing the programme student will be able	Graduate attribute
PO 1	Demonstrate comprehensive knowledge and understanding of one or more courses relating to Commerce	Disciplinary knowledge
PO 2	Express business or corporate ideas, knowledge, observations and data effectively in writing and oral communication with others using appropriate medium.	Communication skills
PO3	Analyse and evaluate evidence, arguments, claims, and beliefs on the basis of practical applications and supporting scientific data, identify logical flaws and draw conclusions from qualitative and quantitative data.	Critical thinking and scientific reasoning
PO4	In case of problems, conclude and determine appropriate solutions from possible set of solutions and apply learnings to real life situations	Problem solving
PO5	Use the concept of research methodology to execute and report the results of an experiment or investigation	Research related skills
PO6	Work in team to inculcate, generate and disseminate the knowledge of the respective commerce discipline	Cooperation / teamwork
PO7	Make the connection based on prior learnings and experiences and bring these to bear in the context of new events	Reflective thinking
PO8	Find, evaluate and clearly communicate appropriate information through typing and other media on various digital platforms	Information / digital
PO9	Work independently, identify appropriate resources required for a project and manage a project to its completion	Self-directed learning ability
PO10	Acquire knowledge and skill including learning ‘ how to learn’ that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning	lifelong learning

PO11	Map out the task of a team or an organization, and set directions, build a team, motivate, inspire and guide the team members to the right destination in a smooth and efficient way	Leadership readiness/ qualities
PO12	Avoid unethical behavior such as fabrication , falsification or misrepresentation of data or committing plagiarism	Moral and ethical awareness/ analytical reasoning

Programme specific outcomes (M.Com in Accounting & Finance)

After completing the programme the student will be able to

- Demonstrate the understanding on various subjects such as Accountancy, finance, taxation, law, audit etc.
- Apply the professional skills such as analysis of financial statements, policy making, designing legal framework, filing of returns etc to business and personal life.
- Carry out research on finance, management, markets etc through hypothesis, analysis and deriving conclusions
- Spread awareness and techniques to society about investing, financing methods and laws relating to it.

COURSE STRUCTURE

M.Com (A&F) – I Semester – I

Sr. No	Course codes	Course Titles	Category	Teaching hours / week	Total marks	Credits
01	AF23101MM	Cost management and decision making	Major	04	100	04
02	AF23102MM	Company Law	Major	04	100	04
03	AF23103MM	Taxation – I (Direct Tax)	Major	04	100	04
04	AF23104MM	Corporate Governance	Major	02	100	02
05	AF23105ME	Operational Research	Major Elective	04	100	04
06	AF23106RM	Research Methodology		04	100	04
		TOTAL		22	600	22

COURSE STRUCTURE

M.Com (A&F) – I Semester – II

Sr. No	Course codes	Course Titles	Category	Teaching hours / week	Total marks	Credits
01	AF23201MM	Corporate Restructuring	Major	04	100	04
02	AF23202MM	Taxation – II (Tax planning)	Major	04	100	04
03	AF23203MM	Alternative Investment	Major	04	100	04
04	AF23204MM	Corporate Social Responsibility	Major	02	100	02
05	AF23205ME	Audit	Major Elective	04	100	04
06	AF23206FP	Field project/ on job training		04	100	04
		TOTAL		22	600	22

COST MANAGEMENT & DECISION MAKING

COURSE CODE: AF23101MM

MODULES AT GLANCE:

Unit No.	Modules	No. of hours	Credit Points
1.	Introduction to Strategic Cost Management	05	04
2.	Modern Business Environment	10	
3.	Cost Management Techniques	15	
4.	Lean System and Innovation	15	
5.	Decision Making using CVP Analysis	15	
Total		60	

Units	Topics	No. of hours
Unit I	Introduction to Strategic Cost Management	05
	(i) Concept of Strategic Cost Management (ii) Limitations of Traditional Cost Management (iii) Traditional vs. Strategic Cost Management	
Unit II	Modern Business Environment	10
	(i) Introduction/ Characteristics of the Modern Business Environment (ii) Cost of Quality, Total Quality Management, Business Excellence Model (iii) Throughput Accounting and Theory of Constraints (iv) Supply Chain Management (SCM) (v) Gain Sharing Arrangements (vi) Outsourcing	
Unit III	Cost Management Techniques	15

	(i) Cost Control/ Waste Control, Cost Reduction (ii) Target Costing (iii) Value Analysis/ Value Engineering (iv) Pareto Analysis (v) Life Cycle Costing (vi) Environmental Management Accounting	
Unit IV	Lean System and Innovation	15
	(i) Introduction to Lean system a) Just-in-Time (JIT) b) Kaizen Costing c) 5 Ss d) Total Productive Maintenance (TPM) e) Cellular Manufacturing/ One-Piece Flow Production Systems f) Six Sigma (SS) (ii) Introduction to Process Innovation and Business Process Re-engineering (BPR)	
Unit V	Decision Making using CVP Analysis	15
	(ii) Decision Making using Relevant Cost Concepts (iii) Decision Making using Activity Based Costing (iv) Ethical and Non-Financial Considerations Relevant to Decision Making	
	TOTAL LECTURES	60

OBJECTIVES

- To apply various cost management techniques for planning and controlling performance in order to set, monitor and control strategic objectives.
- To develop skills of analysis, synthesis and evaluation in cost management to address Challenges and issues which might affect or influence the management of performance with in organizations

RECOMMENDED REFERENCES BOOKS:

- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi

- Cost Accounting by JawaharLal and SeemaSrivastava, Tata Mc. Grow Hill and Co. Ltd.,
Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd.,NewDelhi

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	15
	Q.2 Full length Practical Question	15
	Q.3 Full length Practical Question	15
	Q. 4 Full length Theory Question OR Q. 4 Full length Practical Question	15
	Total	60

Note: Full length questions (Problem based / theory/ case study) of 15 marks each can be subdivided into sub-questions of '08' & '07' marks, '10' & '05' marks, 03 questions of 05 marks, 05 questions or 03 marks.

COMPANY LAW
COURSE CODE: AF23102MM
MODULES AT GLANCE:

Unit No.	Modules	No. of hours	Credit Points
1.	Companies Act – I	15	04
2.	Companies Act – II	15	
3.	Companies Act – III	15	
4.	Companies Act – IV	15	
Total		60	

Units	Topics	No. of hours
Unit I	Companies Act – I	15
	Preliminary, incorporation, prospectus, allotment, share capital, debentures.	
Unit II	Companies Act – II	15
	Acceptance of deposits, registration of charges, management and administration, Declaration & payment of dividend, accounts of companies, audit and auditors	
Unit III	Companies Act – III	15
	Appointment & qualification of directors, appointment and remuneration of management personnel, meeting of board and powers, inspector, inquiry and investigation	
Unit IV	Companies Act – IV	15
	Compromises, arrangements, and amalgamations, prevention of oppression and mismanagement, winding up, producer companies.	
	TOTAL LECTURES	60

OBJECTIVES

1. To understand the provisions of companies act.

2. To apply the rules and procedures in relations to financial instruments.
3. To evaluate various situation in relation to amalgamations.
4. To create policies in relation to working of companies in accordance with companies act.

RECOMMENDED REFERENCES BOOKS:

- Company law by taxmann publication
- Taxmann’s company law by Dr. G.K. Kapoor
- Taxmann’s Bare Act

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of ‘10’ & ‘02’ marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.

TAXATION (DIRECT TAX) - I

COURSE CODE: AF23103MM

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Residential status and heads of income	15	04
2.	Computation of taxable income	15	
3.	Computation of tax liability & payment of tax	20	
4.	Documentations	10	
Total		60	

Units	Course Name	No. of Hours
Unit I	RESIDENTIAL STATUS AND HEADS OF INCOME	15
	Determining residential status of a person, classification of heads of income, exemptions and deductions applicable to heads	
Unit II	COMPUTATION OF TAXABLE INCOME	15
	Clubbing, Set off, Gross total income, deductions, Net taxable income	
Unit III	COMPUTATION OF TAX LIABILITY & PAYMENT OF TAX	20
	Tax liability (regular and as per sec 115BAC), TDS, Alternate minimum tax, advance tax and interest	
Unit IV	DOCUMENTATIONS	10
	Returns and assessments	
	TOTAL LECTURES	60

OBJECTIVES:

- To provide Basic knowledge of corporate tax planning and its impact on decision making
- To familiarize the student with major latest provisions of the Indian tax laws and

related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

RECOMMENDED REFERENCES BOOKS:

- E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
 - Vinod K. Singhanian, Taxmann’s Direct Taxes Planning and Management.42
 - V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
 - A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
- Syllabus -
- Fourth Semester 25
 - Taxman, The Tax and Corporate Law Weekly.
 - Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	15
	Q.2 Full length Practical Question	15
	Q.3 Full length Practical Question	15
	Q. 4 Full length Theory Question OR Q. 4 Full length Practical Question	15
	Total	60

Note: Full length questions (Problem based / theory/ case study) of 15 marks each can be subdivided into sub-questions of '08' & '07' marks, '10' & '05' marks, 03 questions of 05 marks, 05 questions or 03 marks.

CORPORATE GOVERNANCE

COURSE CODE: AF23104MM

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Corporate Governance – Conceptual Framework , Forums and Legislative Framework of Corporate Governance in India	15	02
2.	Corporate Governance and Shareholders Rights	15	
Total		30	

Units	Topics	No of Hours
Unit I	Corporate Governance – Conceptual Framework , Forums and Legislative Framework of Corporate Governance in India	15
	Introduction need and scope Evolution of Corporate Governance Developments in India Elements of Good Corporate Governance, National Foundation of Corporate Governance Global Corporate Governance forum Listing agreements SEBI Guidelines Companies Act	
Unit II	Corporate Governance and Shareholders Rights	15
	Rights of shareholders Challenges of exercising shareholders rights Corporate governance and Related Party Transactions Role of Investor Association in securing shareholders rights Role of institutional investors in Corporate Governance	
	TOTAL LECTURES	30

OBJECTIVES:

1. To critically apply corporate governance theories and frameworks to the various corporate governance structures found in their national environments
2. To show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of stakeholders

3. To provide insights into CG from the perspective of business, of government and of civil society.

RECOMMENDED REFERENCES BOOKS:

- Corporate Governance, Principles, policies and Practices – A.C. Fernando, Pearson Education
- Corporate Governance – IICA, Taxmann
- The Art of Corporate Governance – Dr. Joffy George
- Companies Act 2013 and Rules
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and Antonio Tencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.

OPERATIONAL RESEARCH

COURSE CODE: AF23105MM

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction to Operations Research and Linear Programming	15	04
2.	Assignment and Transportation Models	15	
3.	Network Analysis	15	
4.	Decision Theory, Sequencing and Theory of Games	15	
Total		60	

Units	Topics	No of Hours
Unit I	Introduction to Operations Research and Linear Programming	15
	<p>a) Introduction to Operations Research • Operations Research - Definition, Characteristics of OR, Models, OR Techniques, Areas of Application, Limitations of OR.</p> <p>b) Linear Programming Problems: Introduction and Formulation • Introduction to Linear Programming • Applications of LP • Components of LP • Requirements for Formulation of LP Problem • Assumptions Underlying Linear Programming • Steps in Solving LP Problems • LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints)</p> <p>c) Linear Programming Problems: Graphical Method • Maximization & Minimization Type Problems. (Max. Z & Min. Z) • Two Decision Variables and Maximum Three Constraints Problem • Constraints can be “less than or equal to”, “greater than or equal to” or a combination of both the types i.e. mixed constraints. • Concepts: Feasible Region of Solution,</p>	

	<p>Unbounded Solution, Redundant Constraint, Infeasible Solution, Alternative Optima.</p> <p>d) Linear Programming Problems: Simplex Method • Only Maximization Type Problems. (Only Max. Z). No Minimization problems. (No Min. Z) • Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations) • All Constraints to be “less than or equal to” Constraints. (“Greater than or Equal to” Constraints not included.) • Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, Percentage Utilization of Resources, Decision for Introduction of a New Product. Note: 1. Surplus Variable, Artificial Variable and Duality to be covered only at Conceptual level for Theory Questions only and not included in Numerical. 2. Sensitivity Analysis including Profit Range and Capacity Range is not included.</p>	
Unit II	Assignment and Transportation Models	15
	<p>a) Assignment Problem – Hungarian Method • Maximization & Minimization Type Problems. • Balanced and Unbalanced Problems. • Prohibited Assignment Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Assignment Problems. • Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization. Note: 1. Travelling Salesman Assignment Problem is not included.</p> <p>b) Transportation Problems • Maximization & Minimization Type problems. • Balanced and Unbalanced problems. • Prohibited Transportation Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Transportation Problems. • Initial Feasible Solution (IFS) by: a. North West Corner Rule (NWCR) b. Least Cost Method (LCM) c. Vogel’s Approximation Method (VAM) • Maximum 5 x 5 Transportation Matrix. • Finding Optimal Solution by Modified Distribution (MODI) Method. (u, v and Δ) • Maximum Two Iterations (i.e. Maximum Two Loops) after IFS. Note: 1. Production Scheduling</p>	

	Problem is not included. 2. Time Minimization Problem is not included. 3. Degeneracy Concept to be covered only at Conceptual Level. Not to be included in Numerical.	
Unit III	Network Analysis	15
	<p>a) Critical Path Method (CPM) • Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity, • Construction of a Network Diagram. Node Relationship and Precedence Relationship. • Principles of Constructing Network Diagram. • Use of Dummy Activity • Numerical Consisting of Maximum Ten (10) Activities. • Critical Path, Subcritical Path, Critical and Non-critical Activities, Project Completion Time. • Forward Pass and Backward Pass Methods. • Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float and Interfering Float.</p> <p>b) Project Crashing • Meaning of Project Crashing. • Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. Cost Slope of an Activity. • Costs involved in Project Crashing: Direct, Indirect, Penalty and Total Costs. • Time – Cost Trade off in Project Crashing. • Optimal (Minimum) Project Cost and Optimal Project Completion Time. • Process of Project Crashing. • Numerical Consisting of Maximum Ten (10) Activities. • Numerical based on Maximum Four (04) Iterations of Crashing.</p> <p>c) Program Evaluation and Review Technique (PERT) • Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b). • Expected Time (te) of an Activity Using Three Time Estimates. • Difference between CPM and PERT. • Numerical Consisting of Maximum Ten (10) Activities. • Construction of PERT Network using tevalues of all Activities. • Mean (Expected) Project Completion Time. • Standard Deviation and Variance of Activities. • Project Variance and Project Standard Deviation. • ‘Prob. Z’ Formula. • Standard Normal Probability Table. Calculation of Probability from the Probability Table using ‘Z’ Value and Simple Questions related to PERT Technique. • Meaning, Objectives, Importance, Scope, RORO/LASH</p>	

Unit IV	Decision Theory, Sequencing and Theory of Games	15
	<p>a) Decision Theory • Decision Environments – Risk & Uncertainty. Payoff Table, Regret Table • Decision Making under Uncertainty • Maximin & Maximax Criteria • Minimax Regret Criterion • Laplace Criterion • Hurwicz Criterion • Expected Monetary Value Criterion. • Expected Value of Perfect Information (E.V.P.I) • Expected Opportunity Loss (E.O.L).</p> <p>b) Job Sequencing Problem • Processing Maximum 9 Jobs through Two Machines only. • Processing Maximum 6 Jobs through Three Machines only. • Calculations of Idle Time, Elapsed Time etc.</p> <p>c) Theory of Games • Introduction • Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point. • Types of Games. • Numericals based on: • Two Person Zero Sum Games - Pure Strategy Games (Saddle Point available)</p>	
	TOTAL LECTURES	60

OBJECTIVES

1. To help students to understand operations research methodologies
2. To help students to solve various problems practically
3. To make students proficient in case analysis and interpretation

RECOMMENDED REFERENCES BOOKS:

- Taha H.A., Operations Research - An Introduction, 6th Edition , Hall of India Kapoor V.K., Operations Research Techniques for Management, 7th Edition, Sultan Chand & Sons
- Kantiswarup, Gupta P.K. & Manmohan, Operations Research 9th Edition, Sultan Chand & Sons
- Sharma S.D., Operations Research, 8th Edition, Kedarnath, Ramnath & Company
- Bronson R, Operations Research, 2nd Edition, Shaum's Outline Series
- Vora N.D, Quantitative Techniques in Management, 3rd Edition, Tata McGraw Hill co.
- Shreenath L.S, Principles & Application 3rd Ed.,, PERT & CPM, Affiliated East-West Press Pvt. Ltd.
- Wagener H.M., Principles of Operations Research 2nd Edition, Prentice - Hall of India

- Sasieni M, Yaspan A & John Wiley & Sons Friedman L, Operations Research - Methods & Problems 1st Edition
- NatrajanBalasubramani, Tamilarasi, Operations Research, Pearson Education
- G. Hadley, Linear Programming, Narosa Book Distributors Private Ltd
- L.C. Jhamb, Quantitative Techniques (For Managerial Decisions VOL I), Everest Publishing House, Pune.
- Paul Loomba, Linear Programming, Tata McGraw Hill Publishing Co. Ltd.
- Aditham B. Rao , Operations Research Edition 2008, Jaico Publishing House, Mumbai

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
Maximum Marks 40	Viva - voce	Viva	05
	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	15
	Q.2 Full length Practical Question	15
	Q.3 Full length Practical Question	15
	Q. 4 Full length Theory Question OR Q. 4 Full length Practical Question	15
	Total	60

Note: Full length questions (Problem based / theory/ case study) of 15 marks each can be subdivided into sub-questions of '08' & '07' marks, '10' & '05' marks, 03 questions of 05 marks, 05 questions or 03 marks.

RESERARCH METHODOLOGY

COURSE CODE: AF23106RM

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction to Research	15	04
2.	Research Process	15	
3.	Data Processing and Statistical Analysis	15	
4.	Research Reporting and Modern Practices in Research	15	
Total		60	

Units	Topics	No of hours
Unit I	Introduction to Research	15
	<ul style="list-style-type: none">• Features and importance of research in business, Objectives and Types of research-Basics, Applied, Descriptive, Analytical and Empirical Research.• Formulation of research problem, Research Design, significance of Review of Literature• Hypothesis: Formulation, Sources, Importance and Types• Sampling: Significance, Methods, Factors determining sample size	
Unit II	Research Process	15
	<ul style="list-style-type: none">• Stages in Research process• Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey,• Limitations of Primary data• Secondary data: Sources and Limitations,• Factors affecting the choice of method of data collection.• Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good	

Unit III	Data Processing and Statistical Analysis	15
	<ul style="list-style-type: none"> • Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation • Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. • Testing of Hypotheses – Parametric Test-t test, f test, z test Non-Parametric Test -Chi square test, ANOVA, Factor Analysis • Interpretation of data: significance and Precautions in data interpretation 	
Unit IV	Research Reporting and Modern Practices in Research	15
	<ul style="list-style-type: none"> • Research Report Writing: Importance, Essentials, Structure/ layout, Types • References and Citation Methods: <ul style="list-style-type: none"> • APA (American Psychological Association) • CMS (Chicago Manual Style) • MLA (Modern Language Association) • Footnotes and Bibliography <p>Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</p>	
	TOTAL LECTURES	60

OBJECTIVES:

- To develop better insights.
- To develop a systematic structure for the research project
- To enhance the research quality by learning statistical tools.

RECOMMENDED REFERENCES BOOKS:

1. Research Methods in Accounting, Malcolm Smith
2. Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan.

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.

SEMESTER II
CORPORATE RESTRUCTURING
COURSE CODE: AF23201MM
MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Introduction and Concepts	15	04
2.	Merger and Amalgamation, Corporate Demerger and Reverse Merger	15	
3.	Funding of Merger and Takeover and Financial Restructuring	15	
4.	Post-Merger Reorganization	15	
Total		60	

Units	Topics	No of hours
Unit I	Introduction and Concepts	15
	Meaning of Corporate Restructuring • Need, Scope and Modes of Restructuring • Historical Background • Emerging Trends • Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger and Hiving off • Expanding Role of Professionals	
Unit II	Merger and Amalgamation, Corporate Demerger and Reverse Merger	15

	<ul style="list-style-type: none"> • Introduction to Merger and Amalgamation, Corporate Demerger and Reverse Merger • Legal, Procedural, Economic, Accounting, Taxation and Financial Aspects of Mergers and Amalgamations including Stamp Duty and Allied Matters • Interest of Small Investors • Merger Aspects under Competition Law • Cross Border Acquisition and Merger • Concept of Demerger; Modes of Demerger - by Agreement, under Scheme of Arrangement • Demerger and Voluntary Winding Up • Legal and Procedural Aspects; Tax Aspects and Reliefs • Reverse Mergers – Procedural Aspects and Tax Implications • Meaning and Concept of Takeover • Types of Takeovers; Legal Aspects – SEBI Takeover Regulations • Disclosure and Open Offer Requirements • Bail Out Takeovers and Takeover of Sick Units • Takeover Defenses • Cross Border Takeovers 	
Unit III	Funding of Merger and Takeover and Financial Restructuring	15
	<ul style="list-style-type: none"> • Financial Alternatives; Merits and Demerits • Funding through various Types of Financial Instruments including Equity and Preference Shares, Debentures, Securities with Differential Rights, Swaps, Stock Options; ECBs, Funding through Financial Institutions and Banks • Rehabilitation Finance • Management Buyouts/Leveraged Buyouts • Reduction of Capital • Reorganization of Share Capital • Buy-Back of Shares – Concept and Necessity • Procedure for Buy-Back of Shares by Listed and Unlisted Companies 	
Unit IV	Post-Merger Reorganization	15
	Factors involved in Post - Merger Reorganization • Integration of Businesses and Operations • Assessing Accomplishment of Post-Merger Objectives; Measuring Post Merger Efficiency	
	TOTAL	60

OBJECTIVES

1. To identify the key issues and concepts of mergers and acquisitions.
2. To understand the major strategies that underlie most M&A transactions.
3. To examine the necessary conditions for value to be created.
4. To assess various case studies to analyze valuation strategies, pre and post-merger issues and challenges

RECOMMENDED REFERENCES BOOKS:

- *Mergers, Acquisition and Corporate Restructuring: Prasad G Godbole : Vikas Publishing*
- *Handbook on Mergers, amalgamation and take overs : ICSI*
- *Mergers/Amalgamations, Takeovers, Joint Ventures, LLPs and Corporate Restructure: K. R.Sampath : Snow White*
- *Introduction to Mergers and Acquisitions: Kate Creighton, William J. Gole*

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	15
	Q.2 Full length Practical Question	15
	Q.3 Full length Practical Question	15
	Q. 4 Full length Theory Question OR Q. 4 Full length Practical Question	15
	Total	60

Note: Full length questions (Problem based / theory/ case study) of 15 marks each can be subdivided into sub-questions of '08' & '07' marks, '10' & '05' marks, 03 questions of 05 marks, 05 questions or 03 marks.

TAXATION – II (TAX PLANNING)

COURSE CODE: AF23202MM

MODULES AT GLANCE

Unit No.	Modules	No. of Hours	Credit Points
1.	Tax Planning – I	15	04
2.	Tax Planning – II	15	
3.	Tax Planning – III	15	
4.	Taxation of E-Commerce Transactions	15	
Total		60	

Units	Topics	No of Hours
Unit I	Tax Planning - I	15
	Tax planning with reference to financial management decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Tax planning with reference to managerial decisions: Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.	
Unit II	Tax planning – II	15
	Dividend Tax-Types of dividend Case study on dividend tax Tax Planning- Employees' Remuneration Tax planning-Location of business	
Unit III	Tax Planning - III	15

	Evolution of transfer pricing in India, What is transfer pricing, Arm Length Principles, Practical difficulties in application of ALP, Associated Enterprises, International transaction, Specified Domestic transaction, Computation of ALP (Sec 92C), Function, Assets and Risk (FAR) Analysis, Concepts of Comparability adjustments, Documentation and compliances, Specific Reporting requirements- Country by Country Reporting, Transfer of Income to Non- Residents (Section 93). Foreign collaborations and incidence of taxation on domestic companies ; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like USA, UK, Germany, France, etc. and their Case study	
Unit IV	Taxation of E-Commerce Transactions	15
	E-Commerce, Business transacted through E-Commerce, E-Commerce Global and Indian scenario, Taxation on E-Commerce, Equalization Levy: Genesis and Statutory Provisions, Relevant provisions in the Income Tax Act 1961.	
	TOTAL LECTURES	60

OBJECTIVES:

- To provide Basic knowledge of corporate tax planning and its impact on decision making
- To familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

REFERENCE:

- *E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.*
- *Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management*
- *V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.*
- *A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.*
Syllabus - Fourth Semester 25
- *Taxman, The Tax and Corporate Law Weekly.*
- *Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.*

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions (Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each) All Modules	15
	Q.2 Full length Practical Question	15
	Q.3 Full length Practical Question	15
	Q. 4 Full length Theory Question OR Q. 4 Full length Practical Question	15
	Total	60

Note: Full length questions (Problem based / theory/ case study) of 15 marks each can be subdivided into sub-questions of '08' & '07' marks, '10' & '05' marks, 03 questions of 05 marks, 05 questions or 03 marks.

ALTERNATIVE INVESTMENT
COURSE CODE: AF23203MM
MODULES AT GLANCE

Unit No.	Modules	No. of hours	Credit Points
1.	Overview of Alternative Investments	15	04
2.	Commodities and Real Estate	15	
3.	Hedge Funds and Venture Capital Funds	15	
4.	Mezzanine Debt and Distressed Debt	15	
Total		60	

Units	Course Name	No of hours
Unit I	Overview of Alternative Investments	15
	History, evolution, types, regulations, Comparison of alternative investments with traditional investments; Categories of alternative investments; Aspects of risk and return	
Unit II	Commodities and Real Estate	15
	Investing in Commodities: Gaining Exposure to Commodities; Commodity Prices Compared to Financial Asset Prices; Economic Rationale; Commodity Futures Indexes. Investing in Real Estate: The Benefits of Real Estate Investing; Real Estate Performance; Real Estate Risk Profile; Real Estate as Part of a Diversified Portfolio; Core, Value-Added, and Opportunistic Real Estate. Investing in Real Estate Investment Trusts; Advantages and Disadvantages of REITs; Different Types of REITs; Economics of REITs.	
Unit III	Hedge Funds and Venture Capital Funds	15

	Introduction to Hedge Funds: Categories of Hedge Funds; Hedge Fund Strategies; Considerations in Investing in Hedge Funds; Hedge Fund Performance; Hedge Fund Investment Strategy. Investing in Venture Capital Funds: Venture Capital Investment Vehicles; The Life Cycle of a Venture Capital Fund; Specialization within the Venture Capital Industry; Stage of Financing	
Unit IV	Mezzanine Debt and Distressed Debt	15
	Investing in Mezzanine Debt: Mezzanine Funds; Venture Capital and the Distinction Between Mezzanine; Financing and Different Forms of Private Equity; Advantages of Mezzanine Debt to the Investor. Investing in Distressed Debt: Distressed Debt and Bankruptcy; Distressed Debt Investment Strategies; Risks of Distressed Debt Investing.	
	TOTAL LECTURES	60

OBJECTIVES

1. To remember investment options available.
2. To understand the risk related to investments
3. To analyse the options while choosing investment options.
4. To evaluate returns on investments.

RECOMMENDED REFERENCES BOOKS:

- Alternative Investments: A Primer for Investment Professionals by Donald R. Chambers, Keith H. Black, Nelson J. Lacey. CFA Institute Research Foundation (2018).
- Bloomsbury handbook on investments, loans, guarantees, securities, deposits, debentures, & preference shares under companies act, 2013
- Certified alternative investment manager – taxmann
- NISM's Alternative investment funds distributors

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.

CORPORATE SOCIAL RESPONSIBILITY

COURSE CODE: AF23204MM

Unit No.	Modules	No. of Hours	Credit
1.	Introduction to Corporate Social Responsibility	15	02
2.	Areas of CSR and CSR Policy	15	
Total		60	

Units	Topics	No of hours
Unit I	Introduction to Corporate Social Responsibility	15
	<ul style="list-style-type: none"> • Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. • Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. • CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India. • Role of NGO's and International Agencies in CSR, Integrating CSR into Business 	
Unit II	Areas of CSR and CSR Policy	15
	<ul style="list-style-type: none"> • CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society. • CSR and environmental concerns. • Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR • Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR. • CSR and Sustainable Development • CSR through Triple Bottom Line in Business 	
	TOTAL LECTURES	30

OBJECTIVES

1. To critically apply corporate governance theories and frameworks to the various corporate governance structures found in their national environments
2. To show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of stakeholders
3. To provide insights into CSR from the perspective of business, of government and of civil society, and the course invites practitioners from all three groups to give the students insights into CSR from the field.

RECOMMENDED REFERENCES BOOKS:

- Corporate Governance, Principles, policies and Practices – A.C. Fernando, Pearson Education
- Corporate Governance – IICA, Taxmann
- The Art of Corporate Governance – Dr. Joffy George
- Companies Act 2013 and Rules
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and AntonioTencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders' a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.

AUDIT
COURSE CODE: AF23205MM
MODULES AT GLANCE

Unit No.	Modules	No. of hours	Credit Points
1.	Audit of Banks	15	04
2.	Audit of Non-Banking Financial Companies	15	
3.	Audit of Insurance Company	15	
4.	Audit of Consolidated Financial Statement	15	
Total		60	

Units	Topics	No of hours
Unit I	Audit of Banks	15
	Introduction, Legal Framework, Audit of accounts and appointment of auditor, Stages of audit, internal audit and inspection, internal control, Compliances with CRR and SLR Requirement, Verification of Assets, Capital and Liabilities, Auditor Report and certification, concurrent audit.	
Unit II	Audit of Non-Banking Financial Companies	15
	Introduction, Difference between Banks and NBFCs, Prudential Norms, Audit procedure, Classification of Frauds by NBFCs, Auditors duty, Audit check list, Compliance with CARO 2020, Format for preparation of financial statement by NBFC,s under Ind AS, Differences between Division II(Ind AS – other than NBFC’s) and Division III (Ind AS – NBFC’s) of schedule III.	
Unit III	Audit of Insurance Company	15

	Introduction, Legal Framework, Content of Financial Statement, Audit of accounts and appointment of auditor, Requirement of Insurance Act 1938 viz Companies Act 2013, Auditing in an IT Environment, Specific control procedure related to audit of life insurance company, Specific control procedure related to audit of general insurance company, Content of Auditor Report.	
Unit IV	Audit of Consolidated Financial Statement	15
	Introduction, Responsibility of parent company, Responsibility of the auditor of the consolidated financial statement, audit consideration, auditing the consolidation, special consideration, management representation, reporting.	
	TOTAL LECTURES	60

OBJECTIVES

1. To understand the generally accepted auditing standards, audit reporting, and the theory and methodology of auditing.
2. To develop an appreciation for the importance of the ethical standards of certified public accountants
3. To keeps abreast of current accounting issues and regulations, and the degree of professionalism required of the successful accountants

RECOMMENDED REFERENCES BOOKS:

- A Hand Book Of Practical Auditing Paperback – 4 February 2007 by Tandon B.N. (Author) For the students of B.Com., M.Com, Professional Course of C.A., C.S., I.C.W.A. and Professionals of Financial Institutions.
- A Hand Book of Practical Auditing, 15/e Author: B N Tandon Imprint : S. Chand Publishing
- Quality Audits for ISO 9001: 2000: Making Compliance Value-Added **Author:** Tim O Hanlon **Publisher:** ASQ

Evaluation Pattern:

Type of evaluation	Activity	Type of Questions	Marks
Internal evaluation	Class test (theory & practical)	Short length Questions (Any 2 of 3)	10
		Long length Questions (Any 1 of 2)	10
	Assignment	Project/ Assignments, case studies	10
	Viva - voce	Viva	05
Maximum Marks 40	Attendance & Active Participation	Attendance	05
		Total	40

Type of Evaluation	Types of Question	Marks
External [60 Marks]	Q.1 Objective Questions* (*Multiple Choice/ True or False/ Match the Columns/ Fill in the Blanks) (1 Mark Each)	12
	Q.2 Full length Question	12
	Q.3 Full length Question	12
	Q.4 Full length Question	12
	Q.5 Full length Question	12
	Total	60

Note: Full length questions (Theory/ case study) of 12 marks each can be subdivided into sub-questions of '10' & '02' marks, 02 question of 06 marks, 03 questions of 04 marks, 04 questions of 03 marks.

FIELD PROJECT / ON JOB TRAINING

COURSE CODE: AF23206FP

Course credit - 04

OBJECTIVES OF THE COURSE:

1. To inculcate the element of research analysis and scientific temperament
2. To challenge the potential of learner as regards to his/ her eager to enquire
3. To interpret particular aspect of the study.

DESIRED OUTCOMES:

1. Students will be able to understand the functioning of research.
2. Students will be able to apply different tools of analysis and presentation
3. Students will be able to analyse different situations in form of hypothesis
4. Students will be able to draw conclusions in a situation.

GENERAL GUIDELINES

Research Methodology based project work

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- Attendance for guidance lectures is mandatory.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- The project report shall be prepared as per the broad guidelines given below:
 - Font type : Times New Roman
 - Font size : 12 for content, 14 for Title
 - Line Space : 1.5 for content and 1 for in table work
 - Paper Size : A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages

Structure to be followed in formulation and presentation of Project Work

- Chapter No. 1: Introduction
- Chapter No. 2: Research Methodology
- Chapter No. 3: Literature Review
- Chapter No. 4: Data Analysis, Interpretation and Presentation
- Chapter No. 5: Conclusions and Suggestions

Note: If required more chapters of data analysis can be added in consultation with guide.

- Bibliography
- Appendix

Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Experience Certificate is Mandatory
- The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type : Times New Roman
 - Font size : 12 for content, 14 for Title
 - Line Space : 1.5 for content and 1 for in table work
 - Paper Size : A4
 - Margin : in Left-1.5, Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be of minimum 50 pages
- A project report has to be brief in content and must include the following aspects:
 - Executive Summary
 - Introduction on the Company
 - Statement and Objectives
 - Your Role in the Organisation during the internship
 - Challenges
 - Conclusion

EVALUATION PATTERN

Type of evaluation	Activity	Marks
Internal evaluation	Viva - voce	20
	Project Report (Bound Copy)	20
Maximum Marks 40		40

Type of evaluation	Activity	Marks
External evaluation	Viva – voce	30
	Project Report (Bound Copy)	30
Maximum Marks 40		60

Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce only along with students of the next batch.

