

Class : M. Com. Part II (Semester- III)
Paper Code : COMBF5301
Title of Paper : Business Finance.
Credit : No. of lectures: 48

A. Learning Objectives:

- 1) To enable students to acquire sound knowledge, concept and structure of capital market and financial services provided in those markets.
- 2) To expose the students about types of markets and financial services.

A. Learning Outcome:

This will help the students to get in-depth knowledge about Capital Markets and Financial services. Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks and how to buy and sell these assets in Capital Markets.

TOPICS/CONTENTS

UNIT 1: BUSINESS FINANCE: (10L)

- 1.1. Introduction: Meaning, Definition, Objective, Scope of Business Finance
- 1.2. Finance function in Business
- 1.3. Traditional and Modern Views of Finance
- 1.4. Profit Maximization Vs Wealth Maximization

UNIT 2: FINANCIAL PLANNING (12L)

- 2.1. Meaning - Objective, Significance, Assumptions
- 2.2. Estimating Financial Needs and Sources of Finance.
- 2.3. Steps in Financial Planning
- 2.4. Limitations of Financial Planning,
- 2.5. Capitalization – Over Capitalization - Under Capitalization

UNIT 3: SHORT TERM FINANCE AND WORKING CAPITAL (12L)

- 3.1. Meaning, Concept and Significance
- 3.2. Characteristics of short term finance – short term needs
- 3.3. Sources of short term financing – trade creditors, bank credit, bank financing of account receivables
- 3.4. Working capital – Meaning, concepts, advantages and disadvantages of short term financing.

UNIT 4: CRPORATE SECURITIES AND SOURCES OF LONG TERM FINANCE (14L)

4.1 Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages, Companies Act (Amendment) 2013

4.2 Creditor's securities- Debentures: Characteristics, Classification, Procedure of issuing debentures and Bonds.

4.3 The dividend decision: Background of dividend policy, measures of dividend policy, dividend yield and dividend payout.

References:

- 1) P.V.Kulkarni: Business finance, Himalaya Publishing House
- 2) S.C.Kuchal: Corporate Finance, Chaitanya Publishing House, Allahabad
- 3) Prasana Chandra: Financial Management: Theory and Practice
- 4) William L. Maggison, Scott B. Smart, Lawrence J. Gitman : Principles of corporate finance, Cengage Learning Private Limited, Dehli
- 5) Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International

Class: M.Com. II (Semester- III)

Paper Code: COMRMB5302

Paper: I Title of Paper: Research Methodology for Business

Credit: 3 Credits

No. of lectures: 48

Course Objectives:

1. To acquaint the students with the areas of Business Research Activities.
2. To enhance capabilities of students to conduct the research in the field of business and socialsciences.
3. To enable students, in developing the most appropriate methodology for their research studies.
4. To make them familiar with the art of using different research methods and techniques.

Course Outcomes:

The course offers to the under graduate students to learn about the various applications of research methodology, role of research methodology in the business. It may further help the students for pursuing to qualifying exams like PET, etc. As research is a part of the curriculum of the courses.

Unit No.	Chapter	Periods/Lectures
I	1. Introduction to Business Research: 1.1 Introduction Definition, Objectives, Significance 1.2 Types of Research and Criteria of research 1.3 Features of a Good Research 1.4 Steps in Research Process and Research Methods versus Methodology	08
II	2. Formulation of the Research Problem 2.1 Development of the Research Hypotheses 2.3 Research Design & Sampling: 2.4 Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem. 2.5 Hypotheses: Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis 2.6 Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design 2.7 Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling, Probability & Non-probability	16
III	3. Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection: 3.1 Primary Data: Methods of Data Collection, Merits & Demerits 3.2 Secondary Data: Internal & External Sources of Data Collection 3.3 Measurement & Scaling: Meaning & Types of Measurement Scale, Classification of Scales 3.4 Processing of Data: Editing, Coding, Classification & Tabulation. Analysis & Interpretation of Data: Types of Analysis-Univariate, Bivariate and Multivariate Analysis of Data	12
IV	4 Research Report and Mode of Citation & Bibliography: 4.1 Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report 4.2 Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes.	12
	Total Periods	48

Recommended Books:

1. Alan Bryman & Emma Bell (2008), Business Research Methods, Oxford University Press, New York.
2. Anil Kumar Gupta (2011), Research Methodology-Methods & Techniques, Vayu Education of India, New Delhi.
3. AnwarulYaqin (2011), Legal Research and Writing Methods, LexisNexis Butterworths Wadhwa, Nagpur.
4. C. R. Kothari (2008), Research Methodology-Methods & Techniques, New Age International Publishers, New Delhi.
5. Deepak Chawla & Neena Sondhi (2011), Research Methodology-Concepts and Cases, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Dipak Kumar Bhattacharyya (2013), Research Methodology, Excel Books, New Delhi.
7. Donald R. Cooper & Pamela S. Schindler (1999), Business Research Methods, Tata McGraw-Hill Edition, New Delhi.
8. P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas (1993), Methodology & Techniques of Social Research, Himalaya Publishing House, Mumbai.
9. Pradeep Aaglave (2000). Sanshodhan Padhatishastra Va Tantre, Vidhya Prakashan, Nagpur.
10. Ram Ahuja (2003), Research Methods, Rawat Publications, Jaipur.
11. Russell K.. Schutt (2006), Investigating the Social World-The Process and Practice of Research, Sage Publication, New Delh

SYLLABUS FOR M. Com. Part II (w. e. from June, 2020)
Academic Year 2020-21

Class : M. Com. Part II (Semester- III)

Paper Code: COMAA5303

Paper : SPECIAL PAPER - V

Title of Paper: ADVANCED AUDITING

Credit : 04

No. of lectures: 48

❖ **Learning Objectives:**

- To impart knowledge and develop understanding of methods of audit and their application.
- To understand the audit process in corporate sector.
- To know the applications of computer in the process of audit.

❖ **Learning Outcome:**

This course will enable students about audit process and procedure to be conducted in corporate sector. Course will also make them able to find out the frauds and errors which may occur in various types of companies. It will also helpful to understand the use of computers in audit process.

CONTENTS

Unit 1: Introduction:	(10)
1.1 Auditing concepts. Basic principles governing an audit	
1.2 Relationship of auditing with other disciplines	
1.3 Overview of Standard setting process	
1.4 Role of Auditing and Assurance,	
1.5 Standard and Auditing and Assurance Standard Board in India.	
1.6 Brief study of Standards on Auditing issued by the ICAI.	
Unit 2: Audit of Limited Companies:	(16)
2.1 Preliminaries to the audit of limited company	
2.2 Audit of share capital transactions	
2.3 Debentures and other transactions	
2.4 Audit report with special reference to CARO 2003	
2.5 Profit and divisible profit - Dividends -Investigation.	

Unit 3: Audit Committee and Corporate Governance: (12)

3.1 Corporate Governance: Introduction, Verification of Compliance of Corporate Governance.

3.2 Audit Committee: Constitution, Powers of Audit Committee

3.3 CEO/CFO Certification to Board

3.4 Report on Corporate Governance.

er Computerized Information System (CIS) Environment: (10)

4.1 Special aspects of CIS Audit Environment

4.2 Need for review of internal control

4.3 Use of Computers for Audit purposes

4.4 Audit tools - Test packs

4.5 Computerized audit programme.

Recommended Books & Journals:

- Spicer and Peglar : Practical Auditing.
- Kamal Gupta : Contemporary Auditing– Tata Mc Graw Hill.
- Basu and R.C. Saxena : Auditing.
- Jagadish Prasad : Auditing : Principles.
- Auditing - D.G–Prasuna – ICAI Press
- Mohan Bhatia - Auditing in a computerized environment – Tata Mc Graw Hill
- Recent Materials available on internet regarding various audits.

**SYLLABUS FOR M. Com. Part II (w. e. from June,
2020)Academic Year 2020-21**

Class : M. Com. Part II (Semester- III) Title of

Paper: SPECIALIZED AREAS IN AUDITING

Paper Code : COMSAA5304

Paper: SPECIAL PAPER – VI

Credit : 04

No. of lectures: 48

❖ **Learning Objectives:**

- To impart knowledge and develop understanding of methods of audit in specialized areas.
- To understand the audit process of different entities including audit of Govt. authorities.

❖ **Learning Outcome:**

This course will enable students about audit process and procedure to be conducted in various entities such as banks, co-operative societies, special units and Govt. organizations. Course will also make able to find out the frauds and errors which may occur in the organizations.

CONTENTS

Unit 1: Audit of Banks:	(12)
1.1 Salient features of enactments affecting Banks	
1.2 Bank Audit, its approach- Steps in Bank Audit	
1.3 Checking of Assets and Liabilities	
1.4 Scrutiny of Profit & Loss items	
1.5 Audit Report of Banks - Long Form Audit Report	
Unit 2: Audit of Specialized Units:	(12)
2.1 Special features of audit of Educational Institutions,	
2.2 Special features of audit of Hotel,	
2.3 Special features of audit of Club,	
2.4 Special features of audit of Hospital,	
2.5 Special features of audit of Charitable Trusts.	

Unit 3: Audit of Cooperative Societies: (14)

3.1 Provisions of Maharashtra State Co-operative Societies Act 2013

3.2 Multistate Co-operative Societies Act 2002.

3.3 Special features of Audit of Cooperative Societies.

3.4 Audit of :

- Co-operative Consumers Stores,
- Salary earners Co-operative Society
- Co-operative Housing Societies,
- Urban Co-operative Credit Society.

3.5 Audit Report of Co-operative Societies

Unit 4: Government System of Audit: (10)

4.1 Funds maintained by Govt. for meeting expenditure and receipts

4.2 Structure of financial administration in India

4.3 Objects of Government audit

4.4 Role of Comptroller and Auditor General of India

4.5 Audit of receipt, expenditure, sanctions, Public Accounts Committee

4.6 Audit of Public Sector Undertaking-Audit of Local bodies.

Recommended Books & Journals:

- Spicer and Peglar : Practical Auditing.
- Kamal Gupta : Contemporary Auditing– Tata Mc Graw Hill.
- Basu and R.C. Saxena : Auditing.
- Jagadish Prasad : Auditing : Principles.
- Auditing - D.G–Prasuna – ICAI Press
- Mohan Bhatia - Auditing in a computerized environment – Tata Mc Graw Hill
- B.N. Tondon : A Handbook of Practical Auditing.
- Recent Materials available on internet regarding various audits.

SYLLABUS FOR M. COM. PART-II (w. e. from June, 2020)
Academic Year 2020-2021

Class : M. Com. Part II (Semester- IV)
Paper Code : COMCMFS 5401
Title of Paper : Capital Market & Financial Services
Credit : 04

No. of lectures: 48

A. Learning Objectives:

- 1) To enable students to acquire sound knowledge, concept and structure of capital market and financial services provided in those markets.
- 2) To expose the students about types of markets and financial services.

A. Learning Outcome:

This will help the students to get in-depth knowledge about Capital Markets and Financial services. Students will understand the characteristics of different financial assets such as money market instruments, bonds, stocks and how to buy and sell these assets in Capital Markets.

TOPICS/CONTENTS

UNIT 1: CAPITAL MARKET: (12L)

- 1.1. Meaning, Functions, Structure, Characteristics
- 1.2. Participants of capital market
- 1.3. Capital market instruments, Equity share, Preference shares, Debenture, Bonds –
- 1.4. Innovative debt instruments - Forward contracts, Futures contract - Options contract,
- 1.5. Recent trends in Indian capital market.

UNIT 2: STOCK MARKET (12L)

- 2.1. **Stock exchange:** organization-membership-governing body - Bombay stock exchange, National Stock Exchange and Over the Counter Exchange of India (OTECEI)
- 2.2. **Primary market** - Functions of primary market - issue mechanism, participants
- 2.3. **Secondary market** : Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading-derivatives trading

UNIT 3: FINANCIAL SERVICES (12L)

- 3.1. Merchant banking-meaning-functions and services rendered
- 3.2. Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund
- 3.3. Portfolio management-meaning and services
- 3.4. Credit rating-meaning and need, various credit rating agencies.
- 3.5. Foreign Direct Investment

UNIT 4: REGULATORY FRAMEWORK FOR FINANCIAL SERVICES (12L)

- 4.1. Role of RBI - Role of SEBI -Role of FEMA
- 4.2. Background, Establishment, functions, powers, achievements and Regulatory aspects
- 4.3. Provisions of Companies Act 2013
- 4.4. Ethical issues of Financial services
- 4.5. Recent changes & emerging trends

References:

1. M.Y. Khan: Indian financial system-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments – Prentice Hall of India, New Delhi
3. S. Suryanarayanan & V. varadarajan, SEBI Practice Manual, Taxman Allied Services PvtLtd., New Delhi – 110 002.
4. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall,Boston san Francisco, New York.
5. ICSI Study Material on Capital Market and Security Laws , Module 2, Print by Aarushi graphics, New Delhi.

Class: M.Com. II (Semester – IV)
Paper Code: COMIEE5402
Title of Paper: Industrial Economic Environment
Credit: 3 Credits
No. of lectures: 48

Objectives of the Course:

1. To understand the basic concepts of Industrial Finance.
2. To study the Industrial growth and Industrial policies in India.
3. To provide knowledge of various Industrialization and Environmental issues.
4. To study the impact of Labour Reforms on Industries.

Course outcome:

This course will understand the basic concepts of Industrial Finance. It will develop awareness regarding various industrial and environmental issues in India. It will provide special knowledge of industrial growth and industrial policies in India. The students can understand the impact of labour reforms on Industries.

Unit No.	Contents	Total Lectures (48)
1	Industrial Finance & Investment in India 1.1 Meaning, Concept & functions of Industrial Finance 1.2 Source of Industrial finance- Internal and External 1.3 Industrial Investment in India 1.4 Problems of Industrial finance	10
2	Industrialization in India and Industrial Growth and Pattern 2.1 Classification of Industrial in India 2.2 Knowledge based Industry- IT, Software, Consultancy - Major issues and Prospectus 2.3 Start-Up India- Overview 2.4 Stand-Up India- features and working 2.5 Multinational Corporations- Role and Performance	16
3	Industrialization and Environmental Issues 3.1 Industrial Development and Environmental Problems 3.2 Environmental Management of Industrial Wastes 3.3 Environmental Policy and Regulations	12

4	Industrial Relations and Labour Reforms 4.1 Industrial Disputes- Causes & Solutions 4.2 Industrial Relations code bill- 2019 4.3 labour Policy Reforms in India	10
	Total Periods/Lectures	48

Recommended Books:

1. S. C. Kuchal – Industrial Economy of India.
2. D. R. Gadgil – Industrial Evolution in India, Oxford.1948
3. K. V. Sivayya and V.B.M. Das – Indian Industrial Economy, Chand and Co, Ltd. New Delhi 1999.
4. S. C. Kunchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
5. Francis Cherunilam – Industrial Economics – Indian Perspective. Himalalya Publishing House, Mumbai.1999
6. Wadilal Dagli – A profile of Indian Industry, Vora and Co. Mumbai
7. Dutt and Sunderam – Indian Economy, S. Chand and Co. 2008

Class : M. Com. Part II (Semester- IV)
Title : RECENT ADVANCES IN ACCOUNTING, TAXATION & AUDITING
Paper Code : COMRAATA5403 Paper
: SPECIAL PAPER - VII
Credit : 04 **No. of lectures: 48**

❖ **Learning Objectives:**

- To up-date and introduce the students with the latest developments in the field of accounting, auditing and taxation.
- To understand the process of accounting for government as well as non govt. organizations and also to know the accounting and auditing for corporate affairs.
- To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books

❖ **Learning Outcome:**

This course will enable students about recent trends in accounting, auditing and taxation field. Course will also make them able to find out the frauds and errors which may occur in various sectors. It will also helpful to understand accounting and audit procedure for corporate affairs. This course also helpful to keep up-date the students and to develop their ability to observe latest business affairs

CONTENTS

- Unit 1: Recent Trends in Accounting:** (12)
- 1.1 Inflation Accounting: Introduction, Methods, Merits and Demerits.
 - 1.2 Creative Accounting : Introduction, Meaning and Techniques
 - 1.3 Forensic Accounting : Introduction, Meaning and Definitions and Uses
 - 1.4 Lean Accounting : Introduction, Meaning and Definitions and Scope
- Unit 2: Recent Trends in Taxation:** (12)
- 2.1 Brief Introduction of Audit under GST -
 - 2.2 Accounting and Taxation aspects of Carbon Credit

Unit 3: Accounting for Government and Non Govt. Organizations: (12)

3.1 Accounting for NGO Grants

3.2 Accounting for Local Self Governments

3.3 Introduction of accrual method for Government Accounting

Unit 4: Accounting and Auditing for Corporate Affairs: (10)

4.1 Environmental Accounting: Meaning, Benefits and Scope and Importance.

4.2 Accounting for Human resources: Meaning, Scope,
Objectives and Importance

4.3 Corporate Governance Compliance by Companies &
Corporate Social Responsibility

4.4 Green Auditing: Introduction, Scope, Importance,

Recommended Books & Journals:

- The Accounting World :- The ICAI University Press
- The Chartered Accountant :- The ICAI New Delhi
- Management Accountant :- ICWA Kolkatta
- Journal of Accounting & Finance :- Accounting Research Foundation Jaipur
- Journal of Indian Accounting Association, Jaipur
- Spicer and Peglar: Practical Auditing.
- Kamal Gupta: Contemporary Auditing– Tata Mc Graw Hill.
- Auditing - D.G. Prasuna – ICAI Press
- Mohan Bhatia - Auditing in a computerized environment – Tata Mc Graw Hill
- Recent Materials available on internet regarding various audits.

Class : M. Com. Part II (Semester- IV)

Paper Code : COMPW5404

Paper : SPECIAL PAPER - VIII

Title of Paper: PROJECT WORK

Credit : 04

No. of lectures: 48

❖ **Learning Objectives:**

- To develop research attitude of the students.
- To enrich the ability of research work among the students.
- To familiarize the students with the recent advancements in various businesses, industries etc.
- To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books.
- To develop the ability to read, understand, interpret and summarize various articles from newspapers, journals etc.

❖ **Learning Outcome:**

This will enable students to develop research attitude among them. It will also help to understand and enrich the ability of research work. This is a practical exposure to familiarize the students with the application of research methodology and inculcate the habit of referring to various research publications like articles, journals, reference books etc.

Project Work in Accountancy and Taxation:

In the light of exposure to different functional areas and research methodology at M.Com curriculum, the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. A student can select any topic relating to principles practices and procedures of **Accounting, Auditing, Taxation and Management Accounting**. Any topic from the syllabus of the papers studied at M Com. Part I or II under special paper Accountancy &

Taxation can be of a use. Pick up any unit studied and try to connect it to commercial word around e.g. in taxation a student has studied taxation of a company, then he can select a topic Tax Planning of a particular company or a study of taxation of an educational institute. On this line following areas have been listed out for project work in Accountancy and Taxation.

1. Financial statement Analysis of –
 - a. A Limited Company for 5 years
 - b. Five Companies of five different industries
 - c. Five companies of one industry e.g. Automobile, Engineering, and Textile etc.
 - d. Five banks from Private sector/Co-op. sector
2. Study of Working Capital Management of a large Company.
3. Study of Budgetary Control System of four Companies
4. Study of Management Information System of four Companies.
5. Valuation of Shares of 10 unlisted Companies.
6. A comparative study of Accounting System of Hotel industry – Five Star, Three star, large Hotel and small Hotel.
7. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
8. Study of Accounting for Grants to school, college, institute etc.
9. Application of Inflation Accounting to a large Company's Balance Sheet.
10. A study of Application of Accounting Standards of five Companies.
11. Audit planning of five firms of Auditors.
12. A study internal Audit system of four companies.
13. A Study of Tax Planning of Ten assesses
14. Tax Planning regarding purchase of House Property.
15. Tax planning of Partnership Firm/ Limited Company.
16. A study of ten Export Oriented Units from Taxation point of view.
17. Financial viability of five Co-operative Sugar Factories.
18. Comparative Study of Taxable Income of Individuals and HUF
19. Problem of units paying Service Tax
20. Accounting for Tour and Travel business.
21. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.
22. Comparative Study of fee structure of Non-grant and Grant Educational Institutions.

23. A survey of shareholders regarding utility of Published Annual Accounts of Company.
24. Study of Investment Pattern of Individuals from Taxation point of view.
25. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
26. A financial viability study of Sick Industrial Companies.
27. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.
28. A study of Secretarial Audit Report of five companies.
29. A study of Government system Audit of Commercial Undertaking / Local bodies.
30. Commentary on Public Accounts Committee of Central Government.
31. A comparative study of different Accounts Software e.g. Tally, SAP, etc.
32. Consolidation procedure of different units of an Educational Society.
33. A study of Qualified Audit Reports of different Companies.
34. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
35. A study of Vehicle Loan schemes of different Banks.
36. A comparative study of NPA of Urban Co-op Banks
37. A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies
38. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
39. Accounting of Leasing and Finance Companies.
40. A study of Accounting procedure of Electricity Company
41. Financial Analysis of Produce Exchanges at Taluka Level.
42. Comparative study of Annual Report of Co-op Banks.
43. Comparative study of Annual Report of Limited companies.
44. Various Accounting Policies followed by Financial Institutions.
45. Impact of IRAC Norms of financial position of any co-operative bank over last 3 years.
46. Audit classification of a Credit Co-op. Society for last 2 years.
47. Accounting Standards, their application by the limited company to its annual accounts.
48. Analysis of any three recent cases decided by High Court.
49. Comparative study of Financial Statements of Educational Institutions.
50. A study on E-filing of Tax Returns- Income Tax, GST etc.

In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

Report Contents:

- Cover Page
- Company Certificate
- Guide Certificate
- Acknowledgement
- Declaration
- Executive Summary
- Annexure – Questionnaire, Statistical Test Tables etc.
- Bibliography

Tentative Chapter Scheme:

CHAPTER 1: INTRODUCTION AND RESEARCH METHODOLOGY

CHAPTER 2: CONCEPTUAL STUDY AND REVIEW OF LITERATURE

CHAPTER 3: COMPANY PROFILE AND DATA COLLECTION

CHAPTER 4: DATA ANALYSIS AND INTERPRETATIONS

CHAPTER 5: OBSERVATIONS AND FINDINGS, TESTING OF HYPOTHESIS

CHAPTER 6: CONCLUSIONS AND SUGGESTIONS

Note:

- **The project is strictly being undertaken under the guidance of concern teacher.**
- **Chapters for the project are in general and student may modify or select the related subject in consultation with their respective guide/teacher.**

Project Evaluation/ Assessment:

The project will carry total 100 marks out of which 60 marks will be allotted for Project Report and 40 marks will be allotted for Project Viva-Voce to be conducted by internal teacher and external teacher (examiner) appointed by the College. The distribution of assessment marks shall be as follows: