



GOVERNMENT OF PUDUCHERRY  
KANCHI MAMUNIVAR CENTRE FOR POST GRADUATE STUDIES (AUTONOMOUS)  
COLLEGE WITH POTENTIAL FOR EXCELLENCE  
ACCREDITED BY NAAC WITH “B<sup>++</sup>” GRADE  
LAWSPET, PUDUCHERRY – 605 008

PG & RESEARCH DEPARTMENT OF COMMERCE

SUBJECTS AND SYLLABUS  
OF  
M.COM.  
DEGREE COURSE

**M.Com I & II Year Subjects and Syllabus w. e. f. 2019-2020**

Semester	Sub Code	Title of paper	Hrs/week(30)	Credit	Total Credits
S-1	COHC-01	Marketing Management	4	4	24
	COHC -02	Advanced Corporate Accounting	5	4	
	COHC -03	Human Resource Management	4	4	
	COHC -04	E-Commerce (with Practical)*	9	4	
	COSC -01	Fundamentals of Commerce	4	3	
	COSC -02	Life Skills Techniques	4	3	
	COHC -05	Comprehensive Viva		2	
S-2	COHC -06	Statistical Analysis	4	4	25
	COHC -07	Corporate and Cyber Laws	4	4	
	COHC -08	Organizational Behaviour	4	4	
	COHC -09	Computer Application in Financial Accounting (with Practical)*	9	4	
	COHC -10	Tax Planning and Management	4	4	
	COSC -03	Managerial Economics	4	3	
	COHC -11	Comprehensive Viva		2	
S-3	COHC -12	Computer Application in Business Statistics (with Practical)*	9	4	20
	COHC -13	Financial Management	6	4	
	COHC -14	Cost and Management Accounting	6	4	
	COHC -15	Entrepreneurship Development Programme	5	4	
	COSC -04	Communication Skills	4	2	
	COHC -16	Comprehensive Viva		2	
S-4	COHC -17	Goods and Services Tax (with Practical)*	9	4	23
	COSC -05	Security Analysis and Portfolio Management	6	3	
	COHC -18	Internship Report	5	4	
	COHC -19	Internship Viva		4	
	COHC -20	Comprehensive Viva		2	
	COSC-06	Financial Institutions and Market	5	3	
	COSC-07	International Business	5	3	
Total		Hard Core			72
		Soft Core			20
		TOTAL CREDITS			92

- \* With Practicals

## Subjects having Practical Components

### M.Com I & II Year Subjects and Syllabus for the Academic Year 2019-20 onwards

**Course Work:** The course work (both Hard Core Course and Soft Core Course) comprises:

- Theory
- Practical/Laboratory
- Internship /outreach programme
- Internship Report
- Internship Viva and
- Comprehensive Viva

### Evaluation

- Each paper will carry **100 marks** (except internship / outreach programme).
- The evaluation will be based on Continuous Internal Assessment and End-Semester Examination.
- The proportion for the Continuous Internal Assessment and End-Semester Examination will be **40:60**.
- **The Internal Assessment** will be made based on Continuous Internal Assessment Tests / Mid-Semester Test and Seminars / Assignment.
- The evaluation for Internal Assessment will be:

Average of Two best Internal Assessment Tests (2*15)/2=15 marks	
Mid Semester Test	1* 15 =15 marks
Seminar / Assignment	1*10 =10 marks
Total	40 marks

**The End Semester Examination** will be for **3 Hours duration** for the subjects not having practical components.

The student will be declared **PASS** if he secures a minimum of **40%** in Continuous Internal Assessment as well as in End Semester Examination, however the aggregate (both internal and external) should be minimum of **50% (i. e. 50 marks out of 100 marks)**

In case of difference of more than **15% of marks (i.e. 9 marks for 60 marks; 5 marks for 36 marks as the case may be)** the answer papers shall be revalued by the Examination Committee and marks awarded by the Committee shall be the final.

### **Internship (4 Weeks):**

The students have to undergo 4 weeks internship and have to submit internship report at the end of III Semester. A faculty guide will be allotted to the students to enable them to complete the internship & the report. The internship will carry **200 marks (100 marks each for internship report (Internal Guide) and viva (External Examiner) respectively**. The **Internship Viva-voce** will be conducted by an **External Examiner from Industry**. The Viva-voce should be conducted before the commencement of IV Semester end examinations.

**Minimum Requirement for PASS in the Examination**

To declare PASS, a student should get:

- i.** A minimum of **40% marks** in Continuous Internal Assessment
- ii.** A minimum of **40% marks** in End Semester Examination
- iii.** A minimum of **50% marks** in aggregate (i.e. Continuous Internal Assessment +End Semester Examination)
- iv.** A minimum of **70% in Attendance.**

**Attendance:**

A student should secure a minimum of **70%** attendance to appear for examinations

**Supplementary Examination:**

If a student has failed in not more than two subjects in the final semester, the student may be permitted to write the subject in the supplementary examination conducted after the declaration of the End Semester Examination.

**Moderation in Marks:**

If a student has failed in not more than one subject in the final end semester examination, the Pass Committee is empowered to give **moderation to the extent of 1 mark.**

**Question Paper Pattern for M. Com**

**The question paper pattern will be of A, B, C type for 60 marks.**

**Section A – 10 questions** of objective type with 4 answers choosing 2 questions from each unit and last two questions may be drawn from those units with considerable scope.

**(10x1=10 marks)**

**Section B – 4 questions** of internal choice type choosing 1 question compulsorily from each Unit.

**(4x5= 20 marks)**

**Section C – 4 questions** choosing 1 question compulsorily from each unit (**3 questions to be answered out of 4 questions.**

**(3x10=30 marks)**

**Proportion of Problem and Theory:**

In the following papers of 40% should be of theory and 60% problems.

1. Advanced Corporate Accounting	: I Semester
2. Statistical Analysis	:II Semester
3. Tax Planning and Management	:II Semester
4. Computer Application in Financial Accounting	:II Semester
5. Computer Application in Business Statistics	:III Semester
6. Financial Management	:III Semester
7. Cost and Management Accounting	:III Semester
8. Goods & Services Tax	:IV Semester
9. Security Analysis and Portfolio Management	:IV Semester

**The question paper pattern for the Soft Core / Hard Core Courses which have practical / laboratory components will be of A, B, C type for 36 marks.**

**The question paper pattern for the following subjects having practical will be for 36 marks.**

1. E-Commerce	-I Semester
2. Computer Application in Financial Accounting	-II Semester
3. Computer Applications in Business Statistics	-III Semester
4. Goods & Services Tax	-IV Semester

**Section A – 10 MCQ type questions** choosing a minimum of two questions from each unit.  
(10x1=10 marks).

**Section B – 4 questions of internal choice** type choosing 1 question compulsorily from each Unit.  
(04x2=08 marks).

**Section C – 4 questions** choosing 1 question compulsorily from each unit of which two questions are to be answered.

(02x9=18 marks).

**For Internal and External**

**The split-up marks are as detailed below for the papers having practical are:**

Semester	Course Hard Core/Soft Core	Title of the Paper	Internal			External			Total
			Practical	Theory	Total	Practical	Theory	Total	Total
I	COHC04	E-Commerce	16	24	40	24	36	60	100
II	COHC09	Computer Application in Financial Accounting	16	24	40	24	36	60	100
III	COHC12	Computer Applications in Business Statistics	16	24	40	24	36	60	100
IV	COHC17	Goods & Services Tax	16	24	40	24	36	60	100

**Minimum Requirement for PASS:**

The minimum % of marks for PASS in the internal as well as in external is **40%** each respectively, however to declare PASS a student should secure a minimum of **50%** marks in aggregate (both internal + external) for each subject.

**QUESTION PAPER PATTERN FOR M.COM**

**(2019-20 onwards for papers not having Practical Component)**

**Section-A**

Answer **ALL** Questions

The Questions should be of **Objective Type with 4 Answers**

**(10 X 1 = 10 Marks)**

**Section-B**

Answer **ALL** Questions

**Four Questions either or type (Each Question with Internal Choice)**

Choose Questions without neglecting any Unit

**(4X 5 = 20 Marks)**

**Section –C**

Answer **ANY THREE** out of Four Questions

Choose Questions without neglecting any Unit

**(3 X 10 = 30 Marks)**

**QUESTION PAPER PATTERN FOR M.COM****(2019-20 onwards for papers having Practical Component)****Section-A**Answer **ALL** QuestionsThe Questions should be of **Objective Type with 4 Answer Keys****(10 X 1 = 10 Marks)****Section-B**Answer **ALL** Questions**Four Questions either or type (Each Question with Internal Choice)**

Choose Questions without neglecting any Unit

**(4X 2 = 08 Marks)****Section –C**Answer **ANY TWO** out of Four Questions

Choose Questions without neglecting any Unit

**(2 X 9 = 18 Marks)****Note:****The question paper pattern for the following subjects having practical will be: (for 36 marks)**

- |   |               |
|---|---------------|
| 1. E-Commerce                                   | -I Semester   |
| 2. Computer Application in Financial Accounting | -II Semester  |
| 3. Computer Applications in Business Statistics | -III Semester |
| 4. Goods & Services Tax                         | -IV Semester  |

**SEMESTER-I CODE: COHC 01****MARKETING MANAGEMENT**

**Objective: To make students understand the role of marketing managers to plan implement and control marketing activities and managing the marketing mix.**

**UNIT I: Introduction** - Introduction to Marketing Management - Marketing Research and Information Systems - Marketing Research Process - Consumer Market and Consumer Buyer Behaviour - Characteristics Affecting Consumer Behaviour – Buyer Decision Process - Business Markets and Business Buyer Behaviour.

**UNIT II: Market & Products** - Market Segmentation - Targeting and positioning - Designing Products - Products Brands – Packaging and Services - Planning Products - New Product Development and Product Life - Cycle Strategies - Distribution Channels - on-line marketing - Wholesaling and Retailing.

**UNIT III: Pricing** - Pricing Products - Factors – General Pricing Approaches - Pricing Strategies – Product Mix Pricing Strategies - Price Adjustment Strategies – Price Change.

**UNIT IV: Promotion** - Promotion of Products - Marketing Communication Strategy – Advertising – Sales Promotion – Public Relation – Personal Selling-Building Customer Relationship through Satisfaction – Value and Quality – Customer Relationship Marketing-Total Quality Marketing.

**TEXT BOOK:**

1. Kotler, Philip: Marketing Management – Analysis, planning, implementation and control, Prentice Hall New Delhi.(latest edition)
2. Marketing: A Managerial Introduction: J.C. Gandhi, McGraw Hill Publications, (latest edition)

**REFERENCE BOOKS:**

1. Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice Hall of India, New Delhi.
2. William, J. Stanton, Michael. J. Etzel, Marketing Concepts and Cases, TMH
3. Tapan. K. Panda, “Marketing Management”, Text and Cases, Excel Books.
4. Ramaswamy, V.S and Namakumari,s; Marketing management, Macmillan India, New Delhi. 2009.



**SEMESTER-I CODE: COHC 02**  
**ADVANCED CORPORATE ACCOUNTING**

**Objective: To enable the students to understand and apply advancement in financial accounting tools and techniques and to apply in special accounts.**

**UNIT I - Final Accounts of Companies** - Preparation of Profit and loss account - P&L Appropriation account - Managerial remuneration - Computation of net profit, - Balance sheet. IFRS - Scope – Meaning – Significance – Need for IFRS - Key differences between GAAP and IFRS.

**UNIT II: Amalgamation& Absorption** - Accounting problems - Computation of purchase consideration - Internal Reconstruction.

**UNIT III: Accounts of Banking & Insurance Companies** - Accounts of Banking Companies - Accounts of Insurance Companies.

**UNIT IV: Special Accounts** - Inflation accounting - Human resource accounting - Social Responsibility Accounting.

**Note: Proportion of Questions: Problem 60% and Theory 40%**

**TEXT BOOKS:**

1. Maheshwari.S.N., Corporate Accounting, Vikas Publications(Latest Edition)
2. Gupta.R.L, Corporate Accounting,Sultan & chand Publications(Latest Edition)

**REFERENCE BOOKS:**

1. Corporate Accounting – M.C. Shukula& T.S. Grewal-S.chand Publications
2. Corporate Accounting – Reddy &Moorthy – Margham Publications
3. Corporate Accounting – Jain &Narang-Kalyani Publishers
4. Advanced Accounts – S.P. Iyengar-Sultan Chand.

**SEMESTER-I CODE: COHC 03****HUMAN RESOURCE MANAGEMENT**

**Objectives:** This subject provides the platform to the students of commerce to appreciate the critical managerial functions, processes and tasks of HRM in an organization.

**UNIT I- Introduction** - Human Resource Management – Concept – nature – scope - functions and significance of HRM - Professionalization of HRM in India - Dimensions of HRM policies - Present status of HRM .

**UNIT II: Human Resource Planning & Development - Human Resource Planning** - Determination of the quality and quantity of personnel – Job Analysis – Job Description and Job Specification - **Recruitment** - Sources of recruitment and their evaluation - **Selection:** Selection techniques, Induction and Placement - Promotion, Transfers, Demotion and Discharge. **Training and Development** - Nature – Objectives - Significance and principles - Determination of training needs - methods of training and development and their evaluation. **Performance Management:** Nature - Objectives and methods of Performance Appraisal -Defects in Performance Appraisal - Potential Appraisal.

**UNIT III: Job Evaluation & Compensation - Job-evaluation** – objectives – methods - determination of wage – structure - methods of wage payment including incentive plans, Employee benefits and services - Financial and Non-financial benefits. **Compensation and Remuneration** - Significance of wage and salary administration, Factors determining wage levels - **Job Satisfaction and Discipline** - Factors relating to job-satisfaction – importance - measures to increase it - Employee Morale Development theory and policy factors - Measurement of morale - McGregor’s “Hot Stove Rule”.

**UNIT IV: Industrial Relations** - Significance – Objectives – Approaches - Industrial Disputes – Causes – Forms - Preventive Machinery - Collective Bargaining - Basic Concepts - Trade unions: Definition – Objectives - Functions Social Security in India - Employee welfare - Grievance Handling - Sources and forms of Grievances Grievance Procedure - Disciplinary Procedure.

**TEXT BOOKS:**

1. Pramod Verma: Personnel Management in Indian Organisations, Oxford & Ibm Publishing Co. Ltd. (Latest Edition)
2. Venkata Ratnam C.S. & Srivatsava B.K.: Personnel Management and Human Resources, Tata Mc-Graw Hill. (Latest Edition)

**REFERENCE BOOKS:**

1. Human Resource Management : K .Aswathappa
2. Personnel Management : Edwin B Flippo
3. Human Resources Management : Mizra S. Saiyadain,
4. Employee Training and Development : Raymond Noe

**SEMESTER-I CODE: COHC 04****E-COMMERCE**

**Objective: To make students to understand the importance of Electronic Commerce in day to day life and to provide hands on training in the related field.**

**UNIT I: Introduction** - Introduction to electronic commerce (e-commerce) – What is e-commerce? – Benefits of e-commerce – impact of e-commerce – classification of e-commerce – EDI – What is EDI? – Building blocks of EDI systems: layered Architecture – Benefits of EDI – E-commerce: Network Infrastructure – Local Area Networks – topologies – transmission media – Wide Area Networks – Internet – Domain Name Systems.

**UNIT II: Information Distribution and Messaging** - E-Commerce – information distribution and messaging – File transfer Protocol (FTP) application – E-mail – world wide web server – HTTP – Hyper Text Markup Language \*(HTML) – Common Gateway Interface (CGI) – Introduction to XML language.

**UNIT III: Electronic Payment** - Electronic payment systems – introduction – basic characteristics of online payment system – prepaid electronic payment systems – postpaid electronic payment systems.

**UNIT IV: Electronic Commerce & Internet Advertising** - Electronic commerce; Search engines – internet advertising – overview – Importance and competitiveness of internet advertising – models of advertising on the internet – Securing Network Transaction - digital firewall signatures – electronic mail security.

**TEXT BOOK:**

1. Bharat Bhasker, Electronic commerce: Framework, Technologies and Applications”, Tata McGraw Hill.
2. Munesh Chandra Trivedi , Electronic Commerce – Jaico Publishing House

**REFERENCE BOOKS:**

1. Kalakota R, Whinston A.B, “Frontiers of Electronic Commerce”, Reading Massachusetts: Addison Wesley.
2. Sarika Gupta , Gaurav Gupta, E.Commerce Strategy – Khanna Publishers
3. P.T.Joseph S.J – E.Commerce – An Indian Perspective – PHI
4. Janice Reynolds – The Complete E.commerce Book – Taylor & Francis Publications

**SEMESTER-I CODE: COSC 01**  
**FUNDAMENTAL OF COMMERCE**

**Objective: To enable the students of non-commerce to understand the fundamentals of commerce, business types and business services including online business.**

**UNIT I: Nature And Purpose Of Business-Concept** - characteristics - objectives – classification of business – Industry and Commerce - Industry – types – primary-secondary- tertiary – commerce – trade - types - internal, external, wholesale and retail; and auxiliaries to trade – banking- insurance- transportation – warehousing-communication - advertising - Business risks – Social Responsibility of Business and Business Ethics. Concepts of marketing and Management

**UNIT II: Forms of Business Organization** - Sole Proprietorship - Partnership - Hindu Undivided Family Business - Cooperative Societies – Company - private and public company – Meaning- features, merits and limitations - Starting a business – Sources of Business Finance.

**UNIT III: Business Services-Banking** - Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account - Banking services with particular reference to issue of bank draft, banker's cheque (pay order), R.T.G.S. (Real Time Gross Settlement) N.E.F.T. (National Electronic Funds Transfer), bank overdraft, cash credits and E- banking - Insurance – types of policies.

**UNIT IV: Emerging Modes of Business-E-business** – scope and benefits, resources required for successful e-business implementation, online transactions, payment mechanism, security and safety of business transactions-Outsourcing - concept need and scope of B.P.O. (Business Process Outsourcing) and K.P.O. (Knowledge Process Outsourcing) - Smart cards and ATM's meaning and utility - Internal - International Trade- meaning – nature - difference between internal trade and external trade .

**TEXT BOOK AND REFERENCE BOOK**

Books on fundamentals of Commerce and Banking including E-commerce

**SEMESTER-I CODE-COSC 02****LIFE SKILL TECHNIQUES**

**Objective: To help the students to understand their personality and ways to improve their personality to appear for any interview.**

**UNIT I: Attitude & Character Building – Attitude** - Concept - development of positive attitude - inventory of positive qualities - Self-dialogue - development of self-dialogue in difficult moments - Creation of daily action plan to promote healthy attitude - **Character Building** - Concept - traits Vs. characters – components of characters - qualities of good character - How people want them to be remembered – desirable qualities of a person - Character journal-creation and maintenance of character journal – Character Building.

**UNIT II: Networking & Job Search Planning- Networking** - Concept of Networking-getting along with others – creation of network – benefits - Mentoring-types of mentors - Ethics-importance - **Job Search Planning** - Job search-development of job profile - skill inventory – matching skill inventory with job profile - suitable resume preparation.

**UNIT III : Appearance & Communication - Appearance** - Concept of physical appearance for interviews – clothing and dressing for interview - appropriate use of non-verbal communication – Fitness - nutrition and importance of first & positive impression – **Communication** - Concept of Communication - developing effective and intensive listening - barriers to effective listening skills - greeting people.

**UNIT IV: Life Style Planning & Budgeting** - Concept – self assessment of personality- screening tools for self-assessment – core values of life – attributes of core value – **Budgeting** - Concept of budget-budgeting – life style – choices of life styles - cost of living and budget for different life styles – impact of employment and compensation on cost of living.

**TEXT BOOK**

The latest edition on the life skill techniques

**SEMESTER-I CODE: COHC 05**

**COMPREHENSIVE VIVA**

- **This will be conducted by an external examiner.**
- **The maximum marks will be 100 and questions will cover all the papers in the semester**

**SEMESTER – II CODE: COHC 06****STATISTICAL ANALYSIS**

**Objective: To educate the students on quantitative analysis and to use statistical techniques for analysis of business data.**

**UNIT I: Introduction** - Probability theory: Probability - classical, relative and subjective probability; Addition and multiplication probability models; Conditional probability and Baye' theorem. Probability Distribution: Binomial, Poisson and Normal distribution; their characteristics and applications.

**UNIT II: Statistical Inference** - Tests of Hypotheses - Standard Error and Sampling Distribution - Estimation - Tests of Significance for attributes - Tests of Significance for Large Samples - Tests of Significance for Small Samples - t test - ANOVA - F test.

**UNIT III: Non Parametric Tests** - Chi square test; Sign tests; Wilcoxon Signed-Rank tests; Kruskal-Wallis test; Mann-Whitney U Test.

**UNIT IV: Index Numbers** - Meaning and types; weighted, aggregative indices - Laspeyre's and Paasch's indices; Laspeyre's and Paasch's indices compared; Indices of weighted average of (price-quantity) relatives; Statistical quality control: Causes of variations in quality characteristics; Quality control charts-purpose and logic; Constructing a control chart - computing the control limits (X and R charts); Process under control and out of control.

**Note: Proportion of Questions: Problem 60% and Theory 40%**

**TEXT BOOKS:**

1. Statistical Methods – S.P. Gupta (Latest Edition)
2. Business Statistics – G.C. Beri (Latest Edition)

**REFERENCE BOOKS:**

1. Statistics for Management – Levin and Rubin
2. Statistics – R.S.N. Pillai and V.Bagavathi
3. Statistics for Management – P.N. Arora and S.Arora
4. Statistics- David Freedman, Robert Pisani, roger Purves viva books, Special Indian edition, fourth edition 2010

**SEMESTER – II CODE: COHC 07**  
**CORPORATE AND CYBER LAWS**

**Objectives:** To introduce the statutory provisions that affects the business decisions and to give an exposure to important commercial laws, the knowledge, that is essential for an understanding of the legal implications of the general activities of a modern business organization including cyber laws.

**UNIT I: Companies Act, 2013 (Relevant Provisions)** - Share capital and Membership - Meetings and Resolutions - SEBI Act, 1992: Organization and Objectives of SEBI - Role of SEBI in controlling the security market.

**UNIT II: Legal Aspects of Corporate Social Responsibilities (CSR)** - Corporate Ethics - Consumer Protection Act, 1986 (Objectives - Consumer awareness - consumer protection machineries – consumerism – online purchase and cybercrimes) - Factories Act, 1948 (Provisions relating to Health, Safety, and Welfare of the employees).

**UNIT III: Information Security-** History of Information Systems and its Importance - Changing Nature of Information Systems. **Cyber Law and IT Act:** Fundamentals of cyber law - Indian Cyber Law - Information Technology Act, 2000 - Electronic Governance - Attribution, Acknowledgement and Dispatch of Electronic Records - Secure electronic Records - Regulation of Certifying Authorities - Duties of Subscribers.

**UNIT IV: Classical Encryption Techniques-** Symmetric Cipher Model - Substitution Techniques - Transposition Techniques - Rotor Machines - Steganography - Principles of public key cryptosystems - RSA algorithm. **Intellectual Property Laws and New Technology and Copyright:** Copyright - Patents- Registered design- Design right – Trademarks - Copy right protection for computer programmes - Copyright and electronic publishing.

**Text Books:**

1. Elements of Mercantile Law – N.D.Kapoor (Latest Edition)
2. Cyber Laws - Krishna Kumar, Dominant Publishers and Distributors (Latest Edition)

**Reference Books:**

1. SEBI Guidelines and Listing of Companies – V.A. Avadhani - Himalaya Publishing House
2. A Guide to Companies Act – A. Ramaiya – Wadhwa Co.
3. Cryptography and Network Security -William Stallings, (Pearson’s Education)



## 4. Cyber Law in India - Dr. Farooq Ahmad (Pioneer Books)

**SEMESTER – II CODE: COHC 08****ORGANIZATIONAL BEHAVIOR**

**Objective: To understand and appreciate the fact that why & how of human behavior in organizations is critical for its success and to orient the managers-to-be to develop people skills to make and run the work-place effective, innovative and stake-holder centric.**

**UNIT-I Organisational Behaviour:** Introduction, Definition, Nature & Scope; Basic Concepts of OB. including, Behaviour – Individual & organizational, and Self Image [includes discussion on self-esteem & self-efficacy]; Introduction to the theoretical constructs and models of Organisational Behaviour.

**UNIT-II: Individual Behaviour –** Components Perception and Learning; Personality and Individual Differences; Motivation – Content & Process Theories of Work Motivation - and Job Performance; Personal Values, Attitudes and Beliefs; Conflicts & Stress – Concept, why and how & Management.

**UNIT-III: Group Behaviour, Group Dynamics & Determinants of Group Culture -** Group Decision Simulation - Team Orientation – Leadership - Power and Politics in Organizations Organizational Dimensions Organisational Structure & its influence on personnel behaviour in organizations - Organisational Climate and Culture-Creating a culture for Innovation & Creativity - Organisational Change and Development.

**UNIT-IV: Trends & Research in OB - Trends in Organisational Behaviour -** Consciousness - conscience management - ICT & its influence on behavioural dimensions - Gen Next orientation; Relationship Orientation for improved productivity & lack of formal authority - Research Issues in Organisational Behaviour – Organizational Vision & employee alignment with vision - Gender Sensitivity - Competency Levels & Behavioural Dimensions - Re-visiting motivational theoretical constructs and such other contemporary issues such as Culture based influences in International OB and Communication in global environment (organizations).

**TEXT BOOK:**

1. Fred Luthans, Organisational Behaviour, 11th Edition, Tata McGraw Hill, New Delhi.
2. Prasath.L.M.-Organisational Behaviour, Sultan Chand (Latest Edition).

**REFERENCES**

1. Aswathapa K – Organisational Behaviour – Text and Cases – Himalaya Publishing House
2. Michael Drafke, Human Side of Organizations [International Edition 10], Pearson Education, New Delhi.
3. R.S. Dwivedi: Human Relations and Organisational Behaviour, 5th Edition, Macmillan India Limited, New Delhi.
4. Hellriegel, Slocum & Woodman: Organisational Behaviour, Thomson South-Western, New Delhi.

**SEMESTER – II CODE: COHC 09****COMPUTER APPLICATION IN FINANCIAL ACCOUNTING**

**Objective: To introduce to the students the application of Tally in Accounting and to develop their ability in vouching and invoicing.**

**UNIT I:Introduction** - Basics of Accounting - Types of Accounts - Golden Rules of Accounting - Transactions &Recording of Transactions - Preparation of Final Accounts - Getting Functional with Tally. ERP 9 - Tally Introduction - Installation of Tally - Tally Screen Components - Creation / Setting up of Company in Tally. ERP.

**UNIT II: Masters in Tally.ERP 9** - F11: Features-F12: Configurations - Setting up Account Head - Accounting &Inventory Masters - create & alter Ledgers - Groups & Vouchers.

**UNIT III: Voucher Entry in Tally.ERP 9** - Accounting Vouchers- Inventory Vouchers- Invoicing.

**UNIT IV: Goods And Services Tax (GST)** - General GST Configuration - GST Invoice – Billing - Reverse Charge - Branch Transfers - Bill of Supply - Export Invoices.

**Note: Proportion of Questions: Problem 60% and Theory 40%**

**SEMESTER – II CODE: COHC-10  
TAX PLANNING AND MANAGEMENT**

**Objective: To understand the innovative ideas in corporate tax in India and to educate the students on the various tax issues for decision making.**

**UNIT I: Introduction to Tax Planning and Management** - Concept of Tax planning - tax avoidance - tax evasion - tax management- individual – AOP - trust - firms and corporate taxation - dividend tax.

**UNIT II: Tax Planning for New Business and Financial Decision** - Tax planning with reference to location – nature - form of organization of new business - tax planning relating to capital structure decision - dividend policy – inter - corporate dividend - bonus shares.

**UNIT III: Tax Planning and Management Decision** - Tax planning in respect of own or lease - sale of assets used for scientific research - make or buy decision - repair, replace, renewal, renovation - shut down or continue decision. Tax Planning in Business Restructuring – amalgamation of companies - special tax provisions - tax provisions relating to Free Trade Zone, Special Economic Zone- infrastructure sector and backward areas - taxation holidays and tax incentives for exports.

**UNIT IV: Tax Payment** - Tax deduction and collection at source - advance payment of tax - filing return - revised return- assessment – notice – penalties.

**TEXT BOOKS:**

1. Singhania, V.K., and Monica Singhania – Corporate Tax Planning and Business Tax Procedures, Taxmann’s Publications, New Delhi.(Latest Edition)
2. Grish Ahuja, K. and Ravi Gupta, Corporate Tax Planning and Management, Bharat Law House Pvt. Ltd., New Delhi.(Latest Edition)

**REFERENCE BOOKS:**

1. Lakhota, R. N. - Corporate Tax Planning, Vision Publication, New Delhi.
2. Singhania V.K. - Direct Taxes: Law and Practices, Taxman’s Publication, New Delhi
3. V.P. Gaur, D.B. Narang, and Puja Gaur – Practical Income Tax, Kalyani Publishers, New Delhi.
4. R.K. Agarwal Tax Planning for Companies, Hindu Law Publisher 14th edition 2008

**Note: Proportion of Questions: Problem 60% and Theory 40%**

## **SEMESTER – II CODE: COSC 03**

### **MANAGERIAL ECONOMICS**

**Objective: To enable the students to understand the different spheres in taking wise managerial decisions in the areas like production, pricing, distribution and marketing to benefit all the stake holders.**

**UNIT I: Nature and Scope of Managerial Economics** - Objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts, incremental principle, opportunity cost principle, discounting principle equi-marginal principle. **Demand Analysis** - Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand - its meaning and importance; Price elasticity; income elasticity and cross elasticity.

**UNIT II: Theory of Consumer Choice** - Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques. **Production Theory:** Production function production with one and two variable inputs; Stages of production; Economies of scale; Estimation of production function; Cost theory and estimation.

**UNIT III: Price Determination under Different Market Conditions - Characteristics of different market structures;** Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.

**UNIT IV: Pricing Practices- Methods of price determination in practice:** Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing. Business Cycle: Nature and phases of a business cycle; Theories of business cycles psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories. 8. Inflation: Definition, Characteristics and types; Inflation in terms of demand pull and cost push factors; Effects of inflation.

#### **TEXT BOOKS:**

1. Baumol, William J: Economic theory and Operations Analysis, Prentice Hall, London.
2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.

#### **REFERENCE BOOKS:**

1. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
2. Dholakia, R.H. and A.L.Oza: Micro Economics for Management Students, Oxford University Press, New Delhi.

3. Eaton, B.Curtis and Diane Faton; Micro Economics, Prentice Hall, New Jersey.
4. Petersen, H.Carig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.

**SEMESTER – II CODE: COHC 11**

**COMPREHENSIVE VIVA**

- **This will be conducted by an external examiner.**
- **The maximum marks will be 100 and questions will cover all the papers**

**SEMESTER – III CODE: COHC 12****COMPUTER APPLICATION IN BUSINESS STATISTICS**

**Objectives: To impart advanced data analysis skills using software's like SPSS to enhance the research capability of a student.**

**UNIT - I Data File** - Opening a Data File - Data Editor - Variable View – Data View - Entering Data into the Data Editor - Saving the Data file – Descriptive Statistics - Measures of Central Tendency – Arithmetic Mean – Median – Mode. Measures of Dispersion – Standard Deviation - Skewness – Kurtosis – Descriptive Statistics – Quantitative Data – Nominal and Ordinal Data or Qualitative Data (Application of SPSS package).

**UNIT - II Comparing Averages-** Parametric Tests and Non – Parametric Tests to Compare Average – Students  $t$  – Test – Two-sample Test - One-Sample  $t$ -Test – Other tests for Comparing Averages - Mann-Whitney's Test for Independent Samples – Wilcoxon Matched – Paired Sample Test.

**UNIT – III Analysis of Variance (ANOVA)-** Analysis of Variance – One Factor between Subjects – One-Way ANOVA – Two-way ANOVA – Two Treatment Factor Experiment and analysis. Correlation: Statistical Association between Variables – Correlation – simple and Multiple Correlation – Types of correlation – Methods of Studying Correlation – Graphical Method: Scatter Diagram – Mathematical Method: Pearson's Correlation Coefficient – Bivariate Analysis – Rank Correlation.

**UNIT – IV Regression-**Simple Linear Regression – Simple Linear Regression Equation - Scatter Plot and the Line of Best Fit – Regression and One-way ANOVA – Simple Regression – Multiple Regression Analysis – Multiple Regression vs. Regression Analysis. Chi-Square Test – Data Applicable to Chi-square Test – Conditions for Validity of Chi-square Test – Applications of Chi-square Test – Procedure to Carry out – Test for Goodness of Fit–Independence of Attributes.

**Note: Proportion of Questions: Problem 60% and Theory 40%**

**TEXT BOOK**

1. SPSS for you, A.Rajathi & P. Chandran
2. Research Methods In Business, R. Nandha Gopal, K. Arul Rajan, N. Vivek

**REFERENCES**

1. Business Research – Jill Collis and Roger Hussey, Palgrave Macmillan.

2. Business Research Method – Donald R Cooper, Pamela S Schindler, Tata McGraw Hill Publishing Company Ltd.
3. SPSS, Inc., SPSS advanced Statistics Guide, Chicago, SPSS
4. SAS Institute, Inc., SAS User's Guide: Statistics, Version 6, Cary, NC ., SAS Institute

### **SEMESTER – III CODE: COHC13**

#### **FINANCIAL MANAGEMENT**

**Objective: To enable the students to understand the conceptual framework of financial management and its applications under appropriate decision making situations.**

**UNIT I: Introduction**-Financial Management - Meaning, nature and scope of finance; financial goal; Finance functions – Investment, financing and dividend decisions. Capital Budgeting: Nature of investment decision; Investment evaluation criteria – Traditional Techniques – Pay Back Period – ARR; DCF Techniques: NPV – IRR – Profitability Index; Risk Adjusted Methods; Determinants of capital expenditure.

**UNIT II: Capital Structure Decision** - Significance – Computation of cost of capital – Simple cost –Composite cost – market value method vs book value method – CAPM. **Capital Structure:** Operating and Financial Leverage- measurement of leverage, effects of operating, financial and combined leverage on profit; analyzing alternate financial plans; Capital Structure Theories – Net Income, Net Operating Income and Traditional Approaches – M. M. Hypothesis – without taxes and with taxes – Determinants of capital structure.

**UNIT III: Dividend Decisions** - Forms of dividends - Types of dividend policies – Relevant and Irrelevant models - Walter's model, Myron Gordon's Model, M.M. Hypothesis and other models of recent origin.

**UNIT IV: Financial Decisions on Working Capital** - Objectives - Kinds - Approaches (policies) to working capital - Factors determining working capital - Dimensions of working capital management-working capital estimation – sales approach and operating cycle approaches-Management of cash -Motives–Determinants of optimum cash balance — cash budget – *Baumol Model / method*. Receivables management- Dimensions - Factors influencing the size of receivables – 5 Cs -Inventory management: Objectives- Motives – Tools and techniques –ABC – VED – EOQ – FSN – JIT – Inventory Turnover Ratios - Aging Schedule.

**Note: Questions should be of Problem 60%, Theory 40% for semester end examination.**

#### **TEXT BOOKS:**

1. I. M. Pandey – Financial Management, Vikas Publications, Delhi.
2. Prasanna Chandra- Financial Management, Tata McGraw Hill, Delhi.

#### **REFERENCE BOOKS:**

1. M. Y. Khan and P. K. Jain- Financial Management, Tata McGraw-Hill, Delhi.
2. Bhattacharya, Hrishikas: Working Capital Management Strategies and techniques, Prentice Hall, New Delhi.
3. Hampton, John: Financial Management, Vikas Publishing House, Delhi.

4. Van Horne, J. C. and J. M. Wachowicz Jr.: Fundamentals of Financial Management, Prentice Hall, Delhi.

**SEMESTER – III CODE: COHC 14**  
**COST AND MANAGEMENT ACCOUNTING**

**Objective: To enable the students to understand and apply cost and management accounting tools and techniques used for taking managerial decisions.**

**UNIT I: Introduction to cost accounting** - Concepts- Elements of Cost- Preparation of Cost Sheet - Tenders or Quotations - Methods of Inventory control – Inventory valuation – EOQ – Computation of Labour Cost – Overheads – Allocation apportionment and absorption of overheads.

**UNIT II: Methods of Costing** - Job Costing, Contract Costing, Process Costing

**UNIT III: Financial Statement Analysis** - Ratio Analysis – Funds Flow Analysis – Cash flow Analysis.

**UNIT IV: Costing Techniques** -Marginal costing and Break Even Analysis – Standard Costing – Emerging Costing techniques – Activity Based Costing and Target Costing.

**Note: Proportion of questions: 60% problem and 40% theory**

**TEXT BOOKS:**

1. Jain S. P and K.L. Narang: K.L: Advanced Costing, Kalyani Publishers Ludhiana 2009
2. Cost and Management Accounting – Dr. S.N. Maheswari, Sultan Chand & Sons.

**REFERENCE BOOKS:**



1. M.Y.Khan and P.K. Jain: Cost Accounting, TataMcGraw Hill Co., New Delhi 2009
2. Colin Drury: Management & Cost Accounting, CENGAGE Learning India (P) Ltd New Delhi 2000
3. Maheswari S.N., Advanced Cost Accounting, Sultan Chand & Sons, New Delhi 2008.
4. Pillai & Bhagawathi –Management Accounting –S. Chand New Delhi

### **SEMESTER – III CODE: COHC -15**

#### **ENTREPRENEURSHIP DEVELOPMENT PROGRAMME**

**Objective: To help the students to understand the importance of entrepreneurial development and to encourage them to setup an enterprise.**

**UNIT I: Introduction** - Concept of entrepreneurship - Factors influencing and barriers to entrepreneurship in Puducherry - Challenges and social responsibility of Entrepreneurship in Puducherry - Role of entrepreneurship and economic development in Puducherry - Fiscal and other incentives for entrepreneurship in Puducherry - TQM for MSME - Sickness in small business - signals, symptoms, consequences and corrective measures.

**UNIT II: Institutional Support to MSME in Puducherry** - Industrial Policy-Govt. of India -Government of Puducherry- Pondicherry Industrial Promotion Development and Investment Corporation Ltd (PIPDIC) - The District Industries Centre (DIC), Puducherry - Industrial Guidance Bureau (IGB), Puducherry - Puducherry Khadi & Village Industries Board (PKVIB) - Puducherry Management and Productivity Council (PMPC) - National Small Industries Corporation (NSIC) and MUDRA.

**UNIT III: Project Formulation** - Searching for business opportunities - Environmental scanning - Process of generating business ideas- screening and selection - Techno-economic feasibility studies - Planning Commission guidelines - **Project Report**- Preparation detailed project report for implementation in Puducherry - Ancillary industry development, identification of opportunities for ancillary industries - Entrepreneurial opportunities in service industry, transportation, distribution and agro industries .

**UNIT IV: Recent Developments in India** - Franchising- Startups – private equity – angel investors – venture capital.

#### **TEXT BOOKS:**

1. Dynamics of Entrepreneurial Development and Management- Vasant Desai
2. Entrepreneurship Development and Small Business Enterprises- Charantimath P. M.

#### **REFERENCE BOOKS:**

1. Entrepreneurial Development in India - Gupta C.B &Srinivasan
2. Entrepreneurship and management of small business - CED.
3. Entrepreneurship - Hisrich
4. Entrepreneurship and Management - S. Nagendra and  
V.S.Manjunath

### **SEMESTER – III CODE: COSC – 04**

#### **COMMUNICATION SKILLS**

**Objective: To help the students to understand the need for communication skill and to develop their communication skill to suit to the current market.**

**UNIT I: Listening Skills** - Types of listening (theory /definition) - tips for effective listening -academic listening- (Lecturing) -Listening to talks and presentations - listening to announcements- (railway/ bus stations/ airport /stadium announcement etc.)- listening to radio and television.

**UNIT II: Telephone Skills** - Basics of telephone communication-- how to handle calls- telephone manners-- leaving a message- making requests- greeting and leave taking over phone (etiquette) - asking for and giving information- giving instructions- listening for tone/mood and attitude at the other end- handling the situations especially trouble shooting- teleconference handling& handling tele-interviews for call centers.

**UNIT III: Writing Skills** - Standard Business letter- Report writing- Email drafting and Etiquettes--Preparing Agenda and writing minutes for meetings- Making notes on Business conversations- Effective use of SMS- Case writing and Documentation.

**UNIT IV: Career & Soft Skills** - Applying for job-- Cover letters- Resume and Effective Profiling- Interviews- Group-discussions – Empathy Understanding of someone else points of view) - Intrapersonal skills - Interpersonal skills- Problem solving- Reflective thinking--Critical thinking- Negotiation skills.

**SEMESTER – III CODE: COHC 16**

**COMPREHENSIVE VIVA**

- **This will be conducted by an external examiner.**
- **The maximum marks will be 100 and questions will cover all the papers**

**SEMESTER – IV CODE: COHC 17**  
**GOODS AND SERVICES TAX (GST)**

**Objective: To provide the students the specialized theoretical and practical knowledge in the area of GST in a systematic manner.**

**UNIT I: Introduction** – Overview of Goods & Services Tax- Implementation of GST – liability of tax payers – GST network – GST Council – levy of and exemption from tax - composition scheme – remission of tax/ duty.

**UNIT II: Registration** – Procedure – important points – special person – amendments/ cancellation – taxable supply – supply of Goods and supply of Services – special transaction – time of supply of goods and services – valuation in GST – transaction value and valuation rules.

**UNIT III: Payment of GST-** time of GST payment – how to make payment – challan generation and CPIN – TDS & TCS – Input tax credit – Input Service Distributors(ISD) – legal formalities and distribution of credit.

**UNIT IV: Matching of Input Tax Credit** - returns – GSTR-2 – other taxable persons – annual return - GST council – E-way bill – overview of the IGST Act-other provisions - place of supply of Goods and Services – Registered and unregistered persons-GST portal – GST eco system-GST Suvidha Provider(GSP) - uploading invoices.

**Note: Proportion of questions: 60% problem and 40% theory**

**REFERENCE BOOKS:**

1. Clear Tax-GST E-Book a comprehensive Guide Book on GST India (Freely Downloadable)
2. Overview of GST in Tamil language Commercial Taxes Department Govt. of Tamil Nadu
3. Indirect Taxes Committee the Institute of Chartered Accountants of India GST Topic wise study material [idtc.icaai.org/gst\\_topic\\_wise\\_study\\_materail\\_list.html](http://idtc.icaai.org/gst_topic_wise_study_materail_list.html)
4. GST overview-Ministry of MSME
5. GST- An update on 1<sup>st</sup> April 2018 Published by GST council

### **SEMESTER – IV CODE: COSC 06**

#### **SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

**Objective: To equip students to construct portfolio select portfolio and decide to change the portfolio based on evaluation.**

**UNIT I: Investments and Environment**-Investment – Concept -Investment process-common mistakes made in investment management - Investment Environment - Securities market - composition -market instruments and financial derivatives-Securities trading - types of orders - margin trading- clearing and settlement procedures- Regularity systems for equity markets Investment Risk and Return – Concepts of risk and return –Measures of risk – the relationship between risk and return .

**UNIT II: Security Analysis-Theories and Techniques** - Fundamental Analysis: Economy analysis- industry analysis and company analysis, weaknesses of fundamental Analysis - technical indicators-Technical Analysis: Tools of technical analysis, important chart formations or price patterns and technical indicators-Efficient Market Hypothesis: Concept of ‘Efficient Market’ and its implications for security analysis and portfolio management.-Behavioral Finance: Meaning of Behavioral finance, deals with when, how and why psychology influences investment Decisions .

**UNIT III: Portfolio Management**-Portfolio Analysis- Selection- Evaluation & Revision of portfolios -Markowitz Portfolio Selection Model -Capital Asset Pricing Model (CAPM) -Sharpe-The Single Index Model -Factor Models and Arbitrage Pricing Theory.

**UNIT IV: Equity and Bonds Valuation and Derivatives**-Concept of Present Value –Share pricing models -Bond Prices – bond returns- bond theorems-bond risks –bond duration. **Financial Derivatives** -Futures –features of Futures contracts –index Futures -Options –Stock Options –Call Options-trading in Call Options-Put Options-closing out of Options.

**Note: Proportion of questions: 60% problem and 40% theory**

#### **SEMESTER – IV CODE: COSC 06**

#### **FINANCIAL INSTITUTIONS AND MARKETS**

**Objective: This subject aims at enlightening the financial and other managers about the financial infrastructure available and enable them to take wise and well imposed decisions to benefit the organization and other stake holders.**

**UNIT I: Introduction:** Nature and role of financial system-Financial system and financial markets-Financial system and economic development- Indian financial system - an overview – Financial Regulation - Money markets - Meaning, constituents, functions of money market; money market instruments- call money market- treasury bills- market certificates of deposits-commercial bills-trade bills etc.- Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.

**UNIT II: Reserve Bank of India and Commercial Bank Organization-**management and functions- Credit creation and credit control-monetary policy. Commercial Bank-meanings- functions- management and investment policies of commercial banks-Present structure- e -banking and e trading-Recent developments in commercial banking. – State and National Level Financial Institutions –MFIs.

**UNIT III: Insurance Sector-** Objectives- role-investment practices of LIC and GIC- Insurance Regulatory and Development Authority-role and functions.

**UNIT IV: Non-Banking Financial Institutions-** Concept and role of non-banking financial Institutions-source of finance- Functions of non-banking financial institutions-Investment policies of non-banking financial institutions in India.

### **TEXT BOOKS**

1. Bhole L.M.: financial markets and markets and Institutions, 4th edition Tata McGraw Hill Delhi.
2. Srivastava R.M; Management of Indian Financial Institution; Himalaya Publication house Mumbai 2nd edition

### **REFERENCE BOOKS:**

1. Avdhani: Investment and security market in India, Himalaya publications, Delhi.
2. Ghosh, D Banking Policy in India Allied publications Delhi.
3. Giddy, I.H; GLOBAL Financial Markets, A.I.T.B.S., Delhi.
4. Khan, M.Y.: India Financial system, Tata McGraw Hill Delhi.

## **SEMESTER – IV CODE: COSC 07**

### **INTERNATIONAL BUSINESS**

**Objective: To equip students with tools and methods of analyzing aspects related to international business, Balance of Payments and International financial markets, besides making them aware of mitigating forex risk.**

**UNIT-I Introduction:** Nature and scope of International business-Rationale of International business- Concept of Globalization and its importance-Impact of globalization-International business Vs. Domestic business.

**UNIT-II Theories of International Trade-**An overview- Commercial Policy Instruments-tariff and non-tariff measures- Balance of Payment account and its components. International Organizations and Arrangements-WTO – Its objectives, principles- organizational structure and functioning-An overview of other organizations – UNCTAD-World Bank and IMF-Commodity and other trading agreements.

**UNIT-III Regional Economic Co-Operation-Forms of regional groupings-** Integration efforts among countries in Europe- North America- and Asia. International Financial Environment-International financial system and institutions- Foreign exchange markets and risk management-Foreign investments-types and flows- Foreign investment in Indian perspective.

**UNIT-IV Organizational Structure for International Business Operations**-Key issues involved in making international production- finance- marketing and human resource decisions-International business negotiations. Developments and issues in International business-Outsourcing and its potentials for India-Strategic alliances-mergers and acquisitions and ecological considerations.

**TEXT BOOKS:**

1. Cherunilam, Francis, International Business: Text and Cases, Prentice-Hall of India Ltd., 2004
2. Justin, Paul, International Business, Prentice-Hall of India Ltd., 2003

**REFERENCE BOOK:**

1. Charles, W. L. Hill and Arun K. Jain, International Business, Tata McGraw-Hill, New Delhi, 2008.
2. Johnson, Derbe, and Colin Turner, International Business – Themes and Issues in the Modern Global Economy, London: Roulledge, 2003
3. John, H. Daniels and Lee H. Radenbaugh, International Business Environments and Operations, Pearson, Delhi, 2001
4. Michael R. Czinkota, et al., International Business, The Dryden Press, Fortforth, 2002



**SEMESTER – IV SUBJECT CODE: COHC 18****INTERNSHIP REPORT****SEMESTER – IV SUBJECT CODE: COHC 19****INTERNSHIP VIVA****INTERNSHIP (4 WEEKS):**

The students have to undergo 4 weeks internship and have to submit internship report at the end of III Semester. A faculty guide will be allotted to the students to enable them to complete the internship & the report. The internship will carry **200 marks (100 marks each for internship report (Internal Guide) and viva-voce (External Examiner) respectively. The Internship Viva-voce will be conducted by an External Examiner from Industry.** The Viva-voce should be conducted before the commencement of IV Semester-end examinations.

**SEMESTER – IV SUBJECT CODE: COHC-20****COMPREHENSIVE VIVA**

- **This will be conducted by an external examiner.**
- **The maximum marks will be 100 and questions will cover all the papers**