

OPJS UNIVERSITY, CHURU (RAJASTHAN)



SYLLABUS



Master of Commerce (Accounts and Business Statistics)



SCHOOL OF COMMERCE & MANAGEMENT STUDIES

Session – 2016-17



Scheme of Examination (Annual Scheme)

Theory paper

Duration: 3 hrs.

Max. Marks: 100

Dissertation/Thesis/Survey Report/Field Work (if any) Max. Marks: 100

1. The number of papers and maximum marks for each paper/practical with minimum marks required for a pass shall be shown against each subject/paper separately. It will be necessary for a candidate to pass in the theory part as well as practical part of a subject/paper separately.
2. A candidate for a pass at each of previous and final examination shall be required to obtain:
 - i. At least 36% marks in aggregate of all theory papers prescribed for the examination.
 - ii. At least 36% marks in practical wherever prescribed at the examination, provided that if a candidate fails to secure at least 25% marks in each individual paper at the examination and also in the Dissertation/Thesis/Survey Report/Field Work, wherever prescribed, s/he shall be deemed to have failed at the examination notwithstanding his/her having obtained the minimum percentage of marks required in aggregate. No division will be awarded at previous examination. Division shall be awarded on the combined marks obtained at previous and final examination as follows:

| Division | Percentage | |
|----------|------------|---|
| First | 60% | Aggregate marks of previous and final examination taken together. |
| Second | 48% | |

The rest will be declared to have passed the examination if obtained the minimum pass mark in each subject.

3. If a candidate clears any paper/practical/dissertation prescribed at the previous/final examination after a continuous period of three years, then for the purpose of working out his/her division the minimum pass marks only viz., 25 % (36 % in case of practical) shall be taken in to account in respect of such paper/practical/dissertation cleared after expiry of aforesaid period of three years; provided that in case where a candidate required more than 25% marks in order to reach the minimum aggregate as many marks out of actually secured by him will be taken in to account as would enable him to make up the deficiency in the requisite minimum aggregate marks.
4. The Dissertation/Thesis/Survey Report/Field Work shall be type written and submitted in triplicate so as to reach the office of the Registrar at

least 3 weeks before the commencement of the theory examination. Only such candidate shall be permitted to offer Dissertation/Thesis/Survey Report/Field Work in lieu of a paper if provided at least 55% marks in aggregate of all the papers prescribed for the previous examination in case of annual scheme irrespective of the number of papers in which a candidate actually appeared at the examination.

5. The dissertation shall carry 70 marks and there shall be a viva-voce based on dissertation of 30 marks. The viva-voce shall be conducted in the university concern by the external examiner appointed by the university.
6. The dissertation shall be evaluated by two examiners independently and the average of two awards shall be taken in to consideration. However, if the difference between two awards exceeds 20% of the maximum marks, the dissertation shall be evaluated by third examiner and the average of two nearest awards shall be taken in to consideration. Only regular candidates are eligible to offer dissertation.
7. The external examiner for conducting the practical and viva-voce examination shall be appointed by the university through BOS.
8. There will be nine papers in all. Out of these 9 papers, 6 will be compulsory and 3 are optional. A candidate will be required to appear in 3 compulsory papers and 1 optional paper in the previous examination and 3 compulsory papers and 2 optional papers in the final examination. The dissertation in lieu of 1 optional paper can be offered by a regular student secured at least 55% marks in aggregate of the previous examination.
9. There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.
10. The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.
11. Modalities of examination and evaluation: weightage between theory and practical should be 70% and 30% respectively.

M.Com. (Previous & Final) ABST

CONTENTS OF SYLLABUS

| S. No. | Name of the Subject & Paper | Paper Code |
|---------------|--|-------------------|
| | Compulsory M.Com. (Previous) | |
| 1. | Direct Taxes | MCPC-101 |
| 2. | Advanced Cost Accounting | MCPC-102 |
| 3. | Research Methodology and Advanced Business Statistics (1 optional paper) | MCPC-103 |
| | M.Com. (Final) | |
| 4. | Indirect Taxes | MCFC-104 |
| 5. | Advanced Accounting | MCFC-105 |
| 6. | Management Accounting and Financial Reporting (2 optional papers) | MCFC-106 |
| | Optional | |
| 1. | Tax Planning | MCO-107 |
| 2. | Cost Analysis and Cost Control | MCO-108 |
| 3. | Operations Research and Quantitative Techniques | MCO-109 |
| 4. | Strategic Financial Management | MCO-110 |
| 5. | Information System and Accounting | MCO-111 |
| 6. | Cost and Management Audit | MCO-112 |
| 7. | Computerized Accounting (for regular students only) | MCO-113 |
| 8. | Dissertation (for regular students only who secured at least 55% marks in the previous examination) | MCO-114 |

Paper-I Direct Taxes (MCPC-101)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Advance payment of tax, TDS, Interest on taxes and tax refund, assessment procedure.

Unit-II

Assessment of trust, assessment of local authorities.

Unit-III

Assessment of non-residents and representative assessee, advance ruling, double taxation relief and foreign collaboration.

Unit-IV

Assessment of co-operative societies, penalties and prosecutions, appeal, revision and tax authorities.

Unit-V

Assessment of companies.

Books Recommended:

1. Singhanian V.K.: Direct taxes.
2. Grish Ahuja: Direct taxes.
3. Lal B.B.: Income tax law and practice.
4. Lakhota R.N.: Assessment of companies and their officers.
5. Patel & Choudhary: Wealth tax, corporate tax.
6. Modi, Shah, Mangal, Saini: Direct taxes.

Paper-II Advanced Cost Accounting (MCPC-102)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Development of cost accounting and cost concepts. Cost information and cost analysis for managerial decision making. Installation of costing system and cost records. Accounting treatment and control of waste, scrap, spoilage, defective and obsolescence. Accounting treatment and control of administrative, selling and distribution overhead. Research and development costs. Learning curve theory.

Unit-II

Integrated and non-integrated cost accounts (cost ledger or cost control accounts). Reconciliation of cost and financial accounting.

Unit-III

Process costing: accounting treatment of losses during process, inter-process profit, by-product and joint-product, equivalent production, uniform costing and inter-firm comparison, ratios useful for inter-firm comparison.

Unit-IV

Meaning and concept of marginal costing; break-even analysis and differential costing, valuation of stock under marginal and absorption costing, production decisions based on marginal costing and differential costing.

Unit-V

Pricing decisions based on marginal costing and differential costing. Marketing decisions and other decisions based on marginal costing and differential costing such as own or lease, repair or replace, now or later, shut-down or continue etc.

Books Recommended:

1. Maheshwari and Mittal: Cost Accounting, Mahaveer Book Depot, Delhi.
2. Prasad N.K.: Principles and Practice of Cost Accounting.
3. Saxena and Vashistha: Advanced Cost Accounts, Sultan Chand & Sons.
4. Ratanam P.V.: Costing Adviser, Kitab Mahal.
5. Ravi M. Kishore: Cost Accounting, Taxmann publication, New Delhi.
6. Oswal, Mnagal, Bidawat: Advanced Cost Accounting.

Paper-III Research Methodology and Advanced Business Statistics (MCPC-103)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Research: meaning, objectives, importance and types of research. Meaning and concept of research methodology, research process, data collection and data analysis.

Unit-II

Theory of probability and theoretical frequency distribution- binomial, poisson and normal distribution.

Unit-III

Sampling theory: methods of sampling, sampling distribution, sampling and non-sampling errors, concept of standard error and its utility, hypothesis testing and parametric and non-parametric tests.

Unit-IV

Time series analysis, moments and kurtosis.

Unit-V

Multiple correlation and multiple regression and association of attributes.

Books Recommended:

1. Chawla, Deepak and Neema Soudhi: Research Methodology.
2. Bajpai Navin: Business Research Methods.
3. Sanchheti and Kapoor: Statistical Methods.
4. K.N. Nagar: Elements of Statistics.
5. Mathur, Khandelwal, Gupta, Gupta: Business Statistics, Ajmera Book Co., Jaipur.
6. Sharma, Jain and Pareek: Research Methods, RBD, Jaipur.
7. Mehta, Gupta: Research Methods in Management, RBD, Jaipur.
8. Himanshu Saxena: Research Methods in Management, RBD, Jaipur.
9. Sharma, Jain and Pareek: Advanced Business Statistics, RBD, Jaipur.

Paper-IV Indirect Taxes (MCFC-104)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Introduction of CST, Inter-state sales, declared goods, registration of dealer under CST, computation of taxable turnover and tax liability under CST, assessment procedure.

Unit-II

Introduction of VAT, exemption and exempted goods, incidence of tax, registration of dealers, determination of taxable sales, computation of tax liability, payment of tax and filling of returns.

Unit-III

Introduction of classification of goods, basis of excise duty and CENVAT, valuation of goods, computation of excise duty, exemption to SSI units.

Unit-IV

Introduction of custom duty, prohibition relating to illegal import and export, procedures of import and export, export promotion schemes, valuation of goods, computation of custom duty.

Unit-V

Introduction of service tax, taxable services and negative list including exemptions, registration for service tax, valuation of services, rate of service tax, point of taxation, computation of service tax liability.

Books Recommended:

1. Patel, Choudhary & Sharma: Indirect taxes, Choudhary prakashan, Jaipur.
2. Bangar, Bangar & Sodani: Indirect taxes, Aadhya prakashan, Jaipur.
3. V.S. Datey: Indirect taxes, Taxmann, New Delhi.
4. Modi, Shah, Mangal, Saini: Indirect taxes.

Paper-V Advanced Accounting (MCFC-105)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Double account system (including accounts of electricity companies), accounting for banking companies.

Unit-II

Accounting for insurance companies: general insurance and life insurance, valuation of tangible and intangible assets (including brand valuation).

Unit-III

Valuation of goodwill and valuation of shares.

Unit-IV

Accounting for corporate restructuring: an introduction, internal reconstruction and amalgamation.

Unit-V

Consolidated financial statements: meaning, holding company in India, concept of subsidiary companies, advantages, relevance with Indian companies act, 2013, documents to be attached with the balance-sheet of holding company. Consolidated financial statements: consolidation procedures, consolidated with two or more subsidiaries, consolidated income statement, consolidated balance-sheet.

Books Recommended:

1. Agarwal B.D.: Advanced Financial Accounting.
2. Shukla Grewal: Advanced Accounts.
3. R.L. Gupta and R. Radhaswami: Advanced Accounts Vol. I & II.
4. Monga, Sehgal, Ahuja: Advanced Accounts Vol.II.
5. Jain and Narang: Advanced Accounts.
6. Jain, Khandelwal, Pareek: Advanced Corporate Accounting.
7. Agarwal, Sharma: Advanced Corporate Accounting.

**Paper-VI Management Accounting and Financial Reporting
(MCFC-106)**

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Tools of financial analysis: ratio analysis, cash flow analysis, capital structure determinants, capital structure theories, leverages ratios, cost of capital.

Unit-II

Working capital management, estimation of working capital requirements, inventory management, receivables management, cash management, management of retained earnings, dividend decisions with their financial implications.

Unit-III

Corporate financial reporting: meaning, need, developments, issues and problems in corporate financial reporting with special reference to published financial statements, development of accounting standards in India and abroad, role of ICAI, introduction of IFRS, requirement of IFRS, convergence of Indian AS with IFRS.

Unit-IV

Developments in financial reporting: value added statements, economic value added, market value added, shareholders value added, environmental accounting.

Unit-V

Recent developments in financial reporting system, social accounting, human resource accounting and inflation accounting.

Books Recommended:

1. Agarwal, Agarwal, Jain, Bansal: Financial Reporting.
2. Batty J.: Management Accounting.

3. Manmohan and Goyal: Principles of Management Accountancy.
4. Hingorani N.L. and Ramanath A.R.: Management Accountancy.
5. Agarwal & Agarwal: Prabhandkiya Lekhankan.
6. Gupta S.P.: Prabhandkiya Lekha Vidhi.
7. M.D. Agarwal and N.P. Agarwal: Management Accounting.
8. K.G. Gupta: Management Accounting.
9. N.M. Khandelwal: Management Accounting.
10. M.R. Agarwal: Management Accounting.

OPTIONAL

Paper-I Tax Planning (MCO-107)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Tax planning and tax management, concept of income and problems of tax planning, tax planning and residential status, tax planning for employees remuneration.

Unit-II

Capital gain and tax planning, set-off and carry forward of losses and tax planning with investments.

Unit-III

Tax planning and form of organizations, diversion of income and tax planning.

Unit-IV

Tax planning for industrial development and financial management.

Unit-V

Tax planning and managerial decisions.

Books Recommended:

1. Patel, Choudhary: Tax planning.
2. N.K. Sharma: Tax planning.
3. Singhania V.K.: Direct taxes law and practice.
4. E.A. Srivastava: Corporate tax planning.
5. R.N. Lakhotia: Tax management.
6. H.P. Raina: Corporate taxation: A handbook.
7. C.K. Shah: Tax planning.
8. R.N. Lakhotia: How to save income-tax by tax planning.

Paper-II Cost Analysis and Cost Control (MCO-108)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Objectives of cost accountancy, techniques of cost accounting, cost control and decision making, preparation of cost reports, productivity accounting: ratio analysis to measure overall as well as factorial productivity.

Unit-II

Employees cost analysis: payment of salaries, compensation and bonus to managerial personnel including directors; profit sharing plans to executives, cost analysis for labour and executives, turnover, recruitment, training and development, employees welfare and fringe benefits. Meaning, concept and difference between cost reduction, cost control and value analysis.

Unit-III

Statistical application for cost control in certainty, uncertainty and risk, expected value of perfect information, BEP under risk and uncertainty, model for inventory stock and responsibility accounting, profit centre, transfer pricing.

Unit-IV

Budgetary control: meaning and concept of budget and budgeting, classification of budgets, advanced budgetary control, zero-based budgeting, new cost concepts: activity based costing, on-line costing, life cycle costing, target costing, balance score card and value chain analysis.

Unit-V

Standard costing: variance analysis related to material, labour, overhead, sales and profit variances.

Books Recommended:

1. Jain, Khandelwal, Pareek: Cost Accounting.
2. Saxena and Vashist: Cost Accounting.
3. B.K. Bhar: Cost Accounting: methods and problems.
4. Agarwal and Chaturvedi: Cost Accounting. (Volume I & II)
5. Maheshwari and Mittal: Cost Accounting, Mahaveer book depot, Delhi.
6. Prasad N.K.: Principles and practice of cost accounting.
7. Saxena and Vashistha: Advanced cost accounts, Sultan chand & sons.
8. Ashish K. Bhattacharya: Principles and practice of cost accounting, wheeler publishers.

9. Ratanam P.V.: Costing adviser, kitab mahal.
10. Oswal, Mangal, Bidawat: Cost analysis and cost control.
11. Ravi M. Kishor: Cost accounting, Taxmann publication, New Delhi.

Paper-III Operations Research and Quantitative Techniques (MCO-109)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Linear programming: graphic and simplex methods, concept of dual.

Unit-II

Transportation and assignment models.

Unit-III

Game theory: two persons zero-sum game: pure and mixed strategy, rule of dominance and queuing theory: single channel queuing problems.

Unit-IV

Decision theory: risk and uncertainty conditions, Bayesian decision theory, decision tree analysis, simulation techniques.

Unit-V

Network analysis: PERT and CPM, crashing.

Books Recommended:

1. Kapoor, V.K.: Operation research, sultan chand & sons, New Delhi.
2. Taha, Hamady A.: Operational research: an introduction, prentice hall of India, New Delhi.
3. Churchman C. West: Introduction of operations research.
4. Hadley & whirthin: PERT, CPM and marketing management and inventory control.
5. Kothari C.R.: Operation research.
6. Mathur, Khandelwal, Gupta, Gupta: OR & QT, Ajmera book Co., Jaipur.
7. N.P. Agarwal: OR & QT, RBD, Jaipur.
8. M.Y. Khan, P.K. Jain: Financial management.
9. N.P. Agarwal: Quantitative techniques, RBD, Jaipur.
10. Agarwal N.P.: Operations research, RBD, Jaipur.
11. M. Satyanarayana, L. Raman: Operational research.
12. Kanti Swarup: Operational research.

13.R.K. Tailor: OR & QT, Shivam book depot, Jaipur.

Paper-IV Strategic Financial Management (MCO-110)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Financial policy and corporate strategy, strategic decision making frame work, interface of financial policy, balancing financial goals vis a vis sustainable growth.

Unit-II

Indian capital market: role of primary and secondary market, instruments and financial derivatives- stock futures, stock options, index futures.

Unit-III

Security analysis: fundamental analysis: economic, industry and company analysis, technical analysis: market cycle model and basic trend identification, different types of charting, support and resistance, price pattern and moving averages.

Unit-IV

Portfolio theory and pricing: efficient market theory, random walk theory, Markowitz model of risk return optimization, CAPM.

Unit-V

Mutual funds regulatory framework, evaluation of various schemes of mutual funds.

Books Recommended:

1. Kulkarni P.V.: Financial management.
2. M. Pandey: Financial management.
3. Khan and Jain: Financial management.
4. S.P. Gupta: Financial management.
5. Fisher and Jordan: Security analysis and portfolio management.
6. Jones, Tuttle and Heaton: Essentials of modern investment, Ronald press.
7. Gupta L.C.: Return on equities the Indian experience, Oxford, New Delhi.
8. Bhalla V.K.: Financial management, S. chand & co.

Paper-V Information System and Accounting (MCO-111)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Information system: data and information concept, system concept, open and closed system, business as a system.

Unit-II

Information system security: approaches to IS development, requirement analysis, design, implementation and maintenance, IS security, disaster recovery.

Unit-III

Accounting information system: categories of accounting information system, architecture of AIS, implementation of AIS, major accounting information system, financial information system.

Unit-IV

Transaction processing and computerized commercial application- TP cycle, data validation, batch and on line processing, computerized commercial application.

Unit-V

Computerized accounting by using Excel- application of statistical, accounting and finance functions, use of accounting software application.

Books Recommended:

1. Information system and accounting: Sharma, Agarwal, Mangal.
2. Fundamentals of computers: V. Rajaram.
3. Programming in COBOL: Schaum series.
4. Principles of auditing: Tondon.
5. Selecting the computer system: Chorafas.
6. System analysis and data processing: Subramaniam and Menon.
7. Computer and data processing: Gordon B. Davis, Asian edition.

Paper-VI Cost and Management Audit (MCO-112)

Time: 3 hrs.

Max. Marks: 100

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Cost audit: meaning, evolution, scope, aspects, objects, nature, advantages, difference between statutory audit and cost audit, application of cost accounting standards, cost auditor and professional ethics.

Unit-II

Cost audit programme, cost accounting records rules, verification of cost records and reports.

Unit-III

Cost audit report and its review, cost audit lending to other services: productivity, energy, inventory, environmental pollution control and corporate service, peer review.

Unit-IV

Management audit: meaning, need, difference between statutory audit and management audit, purpose/objects, scope, aspects, techniques and procedures of management audit, review of management functions: production, distribution, development, personnel and industrial relations, research and development, cost accounting, finance and general management functions.

Unit-V

Review of purchasing operations, review of manufacturing operations, appraisal of management decisions, corporate social audit.

Books Recommended:

1. Jain, Khandelwal, Pareek: Auditing.
2. H.S. Khandelwal: Auditing.
3. T.R. Sharma: Auditing.
4. Khandelwal M.C.: Management audit, RBD, Jaipur.
5. Choudhary D.: Management audit and cost control, New central book agency, Calutta/Kolkata.
6. Ramanathan: Cost and management audit, Tata McGraw Hill, New Delhi.
7. Cona W.L.: Management audit, Prentic hall.
8. Tikhe J.G.: Cost audit and management audit, Bangalore chapter of cost accountants.
9. Rose T.G.: Management audit, Gel & Co., London.
10. Kamal Gupta: Contemporary audit, Tata McGraw Hill.
11. Agarwal N.P. and Govind Pareek: Cost and management audit, RBD, Jaipur.
12. Saxena & Vasisth: Cost and management audit.

Paper-VII Computerized Accounting (MCO-113)

Time: 3 hrs.

Max. Marks: 70

Note: There will be five questions in all. The candidate will require to attempt all questions selecting one question from each unit with an internal choice i.e. either/or.

Unit-I

Basics of accounting: introduction, double entry system of book-keeping, types of accounts, mode of accounting, financial statements, manuals accounting v/s computerized accounting, accounting with Tally: introduction, getting functional with Tally, company creation, company features and configurations.

Unit-II

Creating accounting masters in Tally: list and charts of accounts, creation of groups and ledgers, display and alter of groups and ledgers, accounting vouchers, accounting voucher entry.

Unit-III

Creating inventory masters in Tally: creation of stock group, stock categories, units of measures, Godowns, stock items, inventory vouchers, inventory voucher entry and invoicing.

Unit-IV

Generation of financial statements: trial balance, profit and loss account, balance sheet, fund flow, cash flow, ratio analysis and budget, generation of accounting books and registers: ledger, cash book, bank book, purchase register, sales register, journal register, debit note register, credit note register, generation of inventory books and reports: stock summary, stock category summary, purchase order book, sales order book.

Unit-V

Technological advantages of Tally: security controls, backup and restore, export and import of data, printing reports.

Practical

Time: 3 hrs.

Max. Marks: 30

Note: Computer practical should cover practical aspects related to the above syllabus. Practical will be conducted by internal as well as external examiner. External examiner will be appointed by the university. This paper will be assigned to regular students only.

Books Recommended:

1. A.K. Nadhani and K.K. Nadhani: Implementing Tally, BPB publications, New Delhi.
2. Namrata Agarwal: Tally, Dream Tech., New Delhi.
3. Tally: Sridharan, Narmadha publication.

Paper-VIII Dissertation (MCO-114)

Dissertation: 70 Marks

Viva-voce: 30 Marks

Note:

1. The dissertation in lieu of 1 optional paper can be offered to a regular student only who secured at least 55% marks in aggregate in the previous examination.
2. The dissertation will be completed in the guidance of Supervisor on the particular topic of research.
3. Supervisor will be allotted to the student by the Head of the department. The topic of research will be allotted by the Supervisor.
4. Five copies of dissertation should be prepared in hard bound and cover should be *lemon yellow cover* in standard format as explained by the Supervisor.
5. Three copies of dissertation should be submitted in the department. One copy should be provided to the Supervisor at the time Supervisor is approving dissertation by his/her signature. One copy should be kept by the student for his/her record.
6. The dissertation should be submitted in the university so as to reach to the office of the Registrar before three weeks of the commencement of examination.
7. Viva-voce exam of dissertation should cover aspects related to the dissertation. Viva-voce exam will be conducted by external examiner who will be appointed by the university.
