



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

[Affiliated to University of Madras]

Post Graduate & Research Department of Commerce

PG & Research Department of Commerce

Regulations and Syllabus

M.Phil.

ACADEMIC YEAR

2020-2021



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

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Post Graduate & Research Department of Commerce

CONTENTS	PAGE NO.
1. Vision, Mission and Program Educational Objectives (PEO)	03
2. Program Outcomes (PO) with Graduate Attributes	04
3. Mapping of POs with PEOs	04

SYLLABUS

4. Eligibility Guidelines and Syllabus	05
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Post Graduate & Research Department of Commerce

**INSTITUTION
VISION**

To impart value based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and Universal brotherhood.

MISSION

To ensure sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emerge as an institution with potential for excellence.

**DEPARTMENT OF COMMERCE
VISION**

To impart value based quality academia in commerce and to empower students to align with the current business scenario.

MISSION

M1	Smart Learning in digital environment Conduct Skill based training to students
M2	Pioneering the students to align their thoughts to reach out to the global business practices
M3	Channelizing e-content and Modules for the commerce curriculum

PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO1	Strong financial analytical ability to work in knowledge process outsourced and shared services. (KPOSS)
PEO2	Holistic professional services such as chartered accountants, management accountants, tax practitioners, Chartered Secretaries, Auditors, Information systems security professionals.
PEO3	Skilled services in marketing logistics and supply chain management services, customer relationship managers, portfolio managers, Security analyst.
PEO4	Policy makers and administrative services such as ICLS, ICOAS, IRS.
PEO5	Teachers and Academic Administrators



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PEO TO MISSION STATEMENT MAPPING

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	2	3	3
M2	3	3	3	3	2
M3	3	3	3	3	1

CORRELATION: 3- STRONG 2- MEDIUM 1- LOW

PROGRAM OUTCOME FOR RESEARCH

PO1	Sound knowledge in research methodologies to pursue interdisciplinary research.
PO2	Read and evaluate current literature in the field of research and beyond.
PO3	Present and Publish research findings in national and international conferences/ various research forums, peer reviewed journals for global impartment of knowledge.
PO4	Successful for post-doctoral studies or to be employed in research organization with professional leadership.
PO5	Develop into a responsible academician, researcher and successful entrepreneur with a commitment for lifelong learning.

Mapping of POs TO PEOs

PEO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PEO 1	3	3	3	3	3	3	2
PEO 2	3	3	2	3	3	2	2
PEO 3	3	3	2	3	3	3	3
PEO 4	3	3	3	3	2	2	3
PEO 5	3	3	3	3	3	3	3

PROGRAM SPECIFIC OUTCOMES

PSO-1: To enable the students to engage in teaching as a career after completion of the course

PSO-2: To inculcate Research Skills to pursue Ph. D in Commerce

PSO-3: To cater to the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Banking and Financial Services, Taxation, Logistics and Supply Chain Management, Services Marketing, Security Analysis and Portfolio management at Managerial Level.



Post Graduate & Research Department of Commerce

PG & RESEARCH DEPARTMENT OF COMMERCE

ELIGIBILITY CRITERIA FOR ADMISSION TO THE M.PHIL. PROGRAMME

1. Candidates for admission to the M.Phil. programme shall have a Master's degree or a professional degree declared equivalent to the Master's degree by the corresponding statutory regulatory body, with at least 55% marks in aggregate or its equivalent grade 'B' in the UGC 7-point scale (or an equivalent grade in a point scale wherever grading system is followed) or an equivalent degree from a foreign educational Institution accredited by an Assessment and Accreditation Agency which is approved, recognized or authorized by an authority, established or incorporated under a law in its home country or any other statutory authority in that country for the purpose of assessing, accrediting or assuring quality and standards of educational institutions
2. A relaxation of 5% of marks, from 55% to 50%, or an equivalent relaxation of grade, may be allowed for those belonging to SC/ST/Differently-Abled and other categories of candidates as per the decision of the Commission from time to time, or for those who had obtained their Master's degree prior to 19th September, 1991. The eligibility marks of 55% (or an equivalent grade in a point scale wherever grading system is followed) and the relaxation of 5% to the categories mentioned above are permissible based only on the qualifying marks without including the grace mark procedures

DURATION OF THE COURSE:

1. M.Phil. Programme shall be for a minimum duration of two (2) consecutive semesters / one year and a maximum of four (4) consecutive semesters / two years
2. Students must complete the M.Phil programme (Course work and dissertation/thesis submission) within 3 years from the year of admission (that is N + 2 years). No extension will be given beyond two year of completion of the programme
3. The women candidates and Persons with Disability (more than 40% disability) may be allowed a relaxation of one year for M.Phil. In addition, the women candidates may be provided Maternity Leave/Child Care Leave once in the entire duration of M.Phil. for up to 240 days

PROCEDURE FOR ADMISSION

1. The University departments/ Colleges shall admit M. Phil students through an Entrance Test conducted at the level of Individual University department/ Colleges.
2. The University departments/ Colleges referred to above which are allowed to conduct M.Phil. programmes, shall:
 - a. Decide on an annual basis through their academic bodies a predetermined and manageable number of M.Phil. scholars to be admitted depending on the number of available Research Supervisors and other academic and physical facilities available, keeping in mind the norms regarding the scholar- teacher ratio (as indicated in Para 5.5), laboratory, library and such other facilities;



Post Graduate & Research Department of Commerce

- b. notify well in advance in the institutional website and through advertisement in at least two (2) national newspapers, of which at least one (1) shall be in the regional language, the number of seats for admission, subject/discipline-wise distribution of available seats, criteria for admission, procedure for admission, examination centre(s) where entrance test(s) shall be conducted and all other relevant information for the benefit of the candidates
 - c. adhere to the National/State-level reservation policy, as applicable
3. The admission shall be based on the criteria notified by the Institution, keeping in view the guidelines/norms in this regard issued by the UGC and other statutory bodies concerned, and taking into account the reservation policy of the State Government from time to time.
4. The University departments/ Colleges shall admit candidates by a two stage process through
 - a. An Entrance Test shall be qualifying with qualifying marks as 50%. The syllabus of the Entrance Test shall consist of 50% of research methodology and 50% shall be subject specific. The Entrance Test shall be conducted at the Centre(s) notified in advance (changes of Centres, if any, also to be notified well in advance) at the level of the individual The University departments/ Colleges as mentioned above; and
 - b. an interview/viva-voce to be organized by the University departments/ Colleges as mentioned above when the candidates are required to discuss their research interest/area through a presentation before a duly constituted Department Research Committee
5. The interview/viva voce shall also consider the following aspects, viz. whether:
 - a. the candidate possesses the competence for the proposed research
 - b. the research work can be suitably undertaken at the Institution/College
 - c. the proposed area of research can contribute to new/additional knowledge
6. The University shall maintain the list of all the M.Phil registered students on its website on year-wise basis. The list shall include the name of the registered candidate, topic of his/her research, name of his/her supervisor/co-supervisor, date of enrolment/registration

ALLOCATION OF RESEARCH SUPERVISOR:

Eligibility criteria to be a Research Supervisor, Co- Supervisor, Number of M. Phil scholars permissible per Supervisor, etc.,

1. Any regular Professor of the University Departments/ Colleges with at least Five research publications in refereed journals and any regular Associate/Assistant Professor of the University/College with a Ph.D. degree and at least two research publications in refereed journals may be recognized as Research Supervisor.
 - a. Provided that in areas/disciplines where there is no or only a limited number of refereed journals, the Institution may relax the above condition for recognition of a person as Research Supervisor with reasons recorded in writing
 - b. One year of Teaching at PG level or Research Experience after the award of Ph.D Degree.
2. Only a full-time regular teacher of the concerned University departments/ Colleges can act as a supervisor. The external supervisors are not allowed. However, Co-Supervisor can be allowed in inter-disciplinary areas as from other departments of the same institute or from other related institutions with the approval of the Research Advisory Committee.



Post Graduate & Research Department of Commerce

3. The allocation of Research Supervisor for a selected research scholar shall be decided by the Department concerned depending on the number of scholars per Research Supervisor, the available specialization among the Supervisors and research interests of the scholars as indicated by them at the time of interview/viva voce
4. In case of topics which are of inter-disciplinary nature where the Department concerned feels that the expertise in the Department has to be supplemented from outside, the Department may appoint a Research Supervisor from the Department itself, who shall be known as the Research Supervisor, and a Co-Supervisor from outside the Department/ Faculty/College/Institution on such terms and conditions as may be specified and agreed upon by the consenting Institutions/Colleges
5. A Research Supervisor/Co-supervisor who is a Professor, at any given point of time, cannot guide more than three (3) M.Phil. scholars. An Associate Professor as Research Supervisor can guide up to a maximum of two (2) M. Phil scholars and an Assistant Professor as Research Supervisor can guide up to a maximum of one (1) M.Phil. Scholar
6. In case of relocation of an M. Phil woman scholar due to marriage or otherwise, the research data shall be allowed to be transferred to the University to which the scholar intends to relocate provided all the other conditions in these regulations are followed in letter and spirit and the research work does not pertain to the project secured by the parent institution/ supervisor from any funding agency. The scholar will however give due credit to the parent guide and the institution for the part of research already done.

SCHEME OF EXAMINATION M.PHIL PROGRAM

Sl. NO	Course Category	Course Code	Course	CREDITS
1	Core Paper I		RESEARCH METHODOLOGY	4
2	Core Paper II		ADVANCED FINANCIAL MANAGEMENT	4
3	Core Paper III		ADVANCED MARKETING	4
4	Core Paper-IV		PROJECT REPORT AND VIVA VOCE	8



Post Graduate & Research Department of Commerce

M.PHIL

Course Title: Core Paper I – RESEARCH METHODOLOGY

Course Code :	Credits : 04
L:T:P:S : 4:0:0:0	
Exam Hours : 03	ESE Marks : 100

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Critically evaluate & describe the Meaning and purpose of Research and Research Design 	K4&K5
CO2	<ul style="list-style-type: none"> Identify appropriate research topic To create an understanding on measurement and scaling techniques and quantitative data analysis 	K6
CO3	<ul style="list-style-type: none"> Analyse the importance of Hypothesis and apply and test Hypothesis 	K5&K6
CO4	<ul style="list-style-type: none"> Explain Methods of Data collection for business and social science research and conduct pilot study 	K4&K5
CO5	<ul style="list-style-type: none"> Processing and Analysing Data using Appropriate Statistical Tools 	K5&K6
CO6	<ul style="list-style-type: none"> Apply principles of report writing and Draft Dissertation 	K6

Mapping of Course Outcomes to Program Outcomes:

CO & PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

REFERENCE BOOKS:

1. C R Kothari, Research Methodology-Methods and techniques , New Age Publications, 2013 2nd edition
2. Ravilochanan. Research Methodology, Margham Publications, Chennai.
3. William C Emory, Business Research Methods, Richard D Irwin, NJ,
4. Donald R Cooper, Business Research Methods 7th Ed, McGraw Hill, 2001
5. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai, 2001
6. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern



Post Graduate & Research Department of Commerce

SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Research: Meaning and purpose – essentials of Scientific method – Limitation in social and behavioural research – types of research; Exploratory research, pure research, applied research, analytical, descriptive, historical, experimental, survey, case study – research design. Steps in research – selection and formulation of a research problem – review of previous research – delimitation of the scope of the study – getting up of objectives – definition of concepts – formulation of hypothesis and research question – preparation of research design – construction of tools – fieldwork and collection of data	9	CO1
2	Some concepts used in research; Facts and Data, definitions and measurements, reliability, precision, accuracy, bias and validity, norms, standards, criteria and objectives, sets, variables, parameter constants and functions assumptions, axioms, postulates and premises, models, theory, hypothesis, research questions, operationalising a concept, etc. – Formulation of Hypothesis: Meaning of hypothesis –m types of hypothesis – sources of hypothesis – testing of hypothesis – errors in testing	9	CO2
3	Sampling techniques: Sampling theory – sampling error and data collection error – sample size – sampling methods and their application – testing the appropriateness of sample units and sample size – Principles and method of collection of data – primary and secondary data: Observation – interview – questionnaires – telephone interviews – construction of interview schedule and questionnaire – scales – checklists: pre test, pilot study – reliability testing and validating a questionnaire. Attitude measurements – methods of scale construction – multidimensional scaling	9	CO3, CO5
4	Processing and Analysis of data: checking – editing – coding – transcription and tabulation – Data processing through computers. – Statistical Analysis: Elements of analysis – types analysis – levels of measurements – choice of statistical measurements (Theory only) – Descriptive Statistics: Diagrammatic and graphic representation of data– measures of central tendency – measures of dispersion – sampling distribution – testing of hypothesis – z test, t test, F test – estimating parameter value – relational analysis – parametric and non– parametric –	9	CO4, CO5



Post Graduate & Research Department of Commerce

	correlation and regression – association – Karl Pearson’s ‘r’ m– Kendall’s tau and Spearman’s rho – Chi–square test. Analysis of differences among variances and attributes– parametric analysis of variance (F test – one way and two way analysis of variance)– non parametric analysis of variance – Friedman test – Kruskal – Wallis test– Mann Whitney test – Wilcoxin test – Analysis of time series – forecasting – applications of statistical methods in finance, marketing and personal functions of business (theory and Problems)		
5	Linear programming – basics of factor analysis, cluster analyses – other multivariate analysis and when to use them using computer software– interpretation of findings – fallacies and pit falls (theory and simple Problems) – Report writing: Target audience – types of reports – contents of report – style and conventions in reporting – steps in drafting a report – Review oaf Literature– purpose – brief survey of business research with reference to specific areas up for study	9	CO5 CO6

ASSESSMENT PATTERN:

PART A	5 Theory Questions	Answer any Five Questions from 10 Questions. Students should answer not less than 2 questions from each Part	5 x15= 75 Marks
PART B	5 problem based Questions		



Post Graduate & Research Department of Commerce

Course Title: Core Paper II – ADVANCED FINANCIAL MANAGEMENT

Course Code :	Credits : 04
L:T:P:S : 4:0:0:0	
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Generate ideas on appropriate source and application of funds towards effective financial management 	K2, K3, K4, K5
CO2	<ul style="list-style-type: none"> Evaluate the various investment options based on specified criteria 	K4, K5
CO3	<ul style="list-style-type: none"> Identify the various assumptions pertaining to different dividend policies and selection of appropriate policy. 	K3, K4
CO4	<ul style="list-style-type: none"> Assess the factors affecting working capital and its calculation. Additionally, To deliberate on merger/ acquisition options, and the role of different financial services. 	K3, K4, K5
CO5	<ul style="list-style-type: none"> Construct a security portfolio considering relevant theories and their implications. 	K4, K5
CO6	<ul style="list-style-type: none"> Critically evaluate the impact of financial decisions on the strategic direction of the organisation Analyse the company's performance and make appropriate recommendations. 	K6

Mapping of Course Outcomes to Program Outcomes:

CO & PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



Post Graduate & Research Department of Commerce

S NO	CONTENTS OF MODULE	Hrs	Cos
1	FM Environment – Corporate objectives Vs. Financial goals and functions – Reconciliation of financial goals and social objectives – An outline of financial system in India – influence of Corporate Organisation and taxes on FM – Regulation of SEBI regarding capital issues and stock exchanges – FM tools for analysis and control – Financial statements analysis, Ratio analysis, fund flow analysis, break – even analysis (theory and Problems)	12	CO1 & CO6
2	Firm’s investment decision – practical application of capital budgeting – modern analytical tools and project appraisal and evaluation methods in private and public sector enterprises – Risk analysis in investment appraisal (theory and Problems) – Financing decisions and capital structure – characteristics of financing methods– analysis of internal and external financing methods – lease financing – determinants of capital structure – regulations relevant to long term financing – managing investments. (Theory and Problems)	12	CO2 & CO6
3	Option Pricing theory: and its implications on the corporate financial policy (theory and Problems) – Dividend Policy; Behavioural models of dividend policy – clientele effects– relationship between dividends and values (theory and Problems)	12	CO3 & CO6
4	Working capital management – theory vs. practice – principles – working capital forecast – individual current assets management (theory and Problems) – Financial growth and development – mergers of terms of merges– tests of merger returns – tests of market power. Financial services – merchant banking, mutual funds CRISIL, rating – factoring – new issues market (theory only)	12	CO4 & CO6
5	Capital assets pricing Sharpe’s CAPM – security Analysis and Portfolio selection – Markowitz portfolio theory (theory only) – FM and Market Efficiency – Random walk theory – Harry Roberts classification of Market Efficiency Capital in India – Role of SEBI – Investor (theory only)	12	CO5 & CO6

REFERENCE BOOKS:

1. I.M.Pandey, Financial Management, 2014 Vikas Publishing
2. Prasanna Chandra, Fundamentals of Financial Management, Fifth Edition 2014 Tata Mc.GrawHill, New Delhi
3. Dr.S.N.Maheshwari, Elements of Financial Management, Reprint 2012,Sultan Chand & Sons, New Delhi
4. Dr.P.C.Tulsian, Financial Management, Revised Edition 2013,S.Chand
5. G.Sudharsana Reddy, Financial management, First Edition 2011,Himalaya Publishing House



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Post Graduate & Research Department of Commerce

6. Khan & Jain ,Financial Management, Edition 2012, Sultan Chand & Sons
7. Dr. Kulkarni and Dr. Sathya Prasad, Financial management, 13th Revised Edition 2013
8. A.Murthy, Financial Management, Second Edition Reprint 2018, Margham Publications

ASSESSMENT PATTERN

PART A	5 Theory Questions	Answer any Five Questions from 10 Questions. Students should answer not less than 2 questions from each Part	5 x15= 75 Marks
PART B	5 problem based Questions		



Post Graduate & Research Department of Commerce

Course Title: CORE III – ADVANCED MARKETING

Course Code :	Credits : 04
L:T:P:S : 4:0:0:0	
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	<ul style="list-style-type: none"> Familiarize with the fundamentals of marketing of product, securities, services and market segmentation. 	K2& K3
CO2	<ul style="list-style-type: none"> Understand the nuances and complexities involved in product, pricing, distribution and promotion policies 	K3 & K4
CO3	<ul style="list-style-type: none"> Analyze the distribution cost and risk management 	K4
CO4	<ul style="list-style-type: none"> Demonstrate the marketing ethics and legal provision of marketing 	K4& K5
CO5	<ul style="list-style-type: none"> Introduce the concept of Supply Chain Management, Retail Marketing and Branding. 	K5
CO6	<ul style="list-style-type: none"> Develop market analysis skills to capture market opportunities. Articulate in-depth understanding of a range of contemporary marketing issues, theories & practices. 	K6

Mapping of Course Outcomes to Program Outcomes:

CO & PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Marketing – Concepts, Types, Marketing of Products, Securities, Services, Export Marketing – Marketing Segmentation and Targeting and Marketing Environment	12	CO1
2	Products –meaning and classification –product planning and development – Product Life Cycle –product mix Vs Marketing Mix –product line strategies – branding, packaging grading, standardization, labelling. Product pricing – price determination pricing policies, strategies and techniques –distribution channels – sales promotion techniques and methods –salesmanship and advertising	12	CO2
3	Distribution cost analysis – break up of distribution cost – marketing risks – control and management – direct marketing – maxi marketing model, Marketing finance – sources – sale on open account– bank credit, factor accounts receivable, financing – alternative methods– financing of internal marketing and external marketing	12	CO3, CO5
4	Marketing ethics – Consumer Protection Act – State level councils – RTPs and UFTs under MRTP Act – Legal provision to prevent adulteration, underweight, under standard etc	12	CO4, CO5
5	Basic of Retail Marketing in India – Supplies Chain Management – Branding in Retailing – Private Labelling – Franchising concepts	12	CO5 CO6

REFERENCE BOOKS:

1. Stanton W.J. et. – Fundamentals of Marketing, McGraw Hill, New York, 1991.
2. Philip Kotler, Marketing Management – 11th Ed. New Delhi, Pearson Education, 2002.
3. Ramaswami and Namakumari – Marketing Management in Indian Context, Tata McGraw Hill, New Delhi, 1994.

ASSESSMENT PATTERN

PART A	5 Theory Questions	Answer any Five Questions from 10 Questions. Students should answer not less than 2 questions from each Part	5 x15= 75 Marks
PART B	5 problem based Questions		



Post Graduate & Research Department of Commerce

Part II – PROJECT (M.Phil) PROJECT REPORT AND VIVA VOCE

PROJECT : 150 Marks	Total hours : 90
VIVA – VOCE : 50 Marks	Total Credits : 8
Total 200 marks jointly by Internal & External Examiner	

Course Objective	M.Phil. had been introduced with the unique pattern of course content to culminate practical learning through undergoing training in corporate bodies. To acquaint with spontaneous lead to compare and contrast theoretical as well as practical oriented interpretation of the various managerial and secretarial aspects of business in general.
Area of Study	The student can select their topics from fields like Marketing, Organizational Behaviour, Finance, Human Resource Management etc., The report should include field studies, surveys, interpretations, planning and design of an improved and integrated management systems, presented in a comprehensive manner with recommendation for solution based on scientifically worked out data.
The contents of the Report may include the following:	
Chapter I	Introduction This chapter includes: Nature and Importance of the study Statement of the current problem Objectives of the study Scope and Limitations of the study Methodology used for the study Data collection Statistical Techniques used Chapterisation
Chapter II	Profile of the Company This chapter consists of: History and Evolution, Incorporation. Organisation Chart, Departmentation. Office Layout and Management. Indicators of Growth.
Chapter III	Practical Exposure during the course of training This chapter exerts:



Post Graduate & Research Department of Commerce

	Learning by practice with regard to relationship between classroom learning and learning at work place. Extent of self–development after training.
Chapter IV	Review of Literature This Chapter deals with: Conceptualization of the subject matter selected for study. Conclusion derived by the previous studies related to the subject matter selected.
Chapter V	Analysis and Interpretation This chapter contains: The results secured from the statistical analysis, implying the relationship between the variables and the subject matter studied. Interpretation of the inferences obtained.
Chapter VI	Summary and Conclusion This chapter portrays: Gist of the preceding five chapters, findings and conclusions.
No. of Pages	The Report shall consist of 100 to 150 printed pages excluding the pages containing the Tables, Figures, Charts, Bibliography and Appendices.
Passing Minimum	A candidate failing to secure the minimum for a pass (50%) shall be required to resubmit this report to the department later.
Viva Voce Examination	The project report evaluation and Viva Voce examinations of M.Phil should be carried out jointly by both internal and external examiners. The project report shall be retained by the Department and mark list alone be sent to the COE Office.
Maximum Marks	Project Report – 150 Marks Viva–Voce –50 Marks So Total 200 marks jointly by Internal & External Examiner