

PROGRAMME PROJECT REPORT

MASTER OF COMMERCE (M.COM)

A) Programme's Mission & Objectives:

Mission Statement:

Dr. C.V. Raman University's Institute of Open & Distance Education focuses on providing quality education through distance learning, matching with the parameter of regular programme and producing capable business leaders who are prepared with the necessary management & research skills to make high-quality business decisions in either an entrepreneurial or staff capacity.

The M.Com programme at Dr. C.V. Raman University aims to prepare our learner for choosing various verticals of finance, accountancy & marketing. It also provides scope for higher studies like C.A., C.F.A, I.C.W.A. etc as it provides strong foundation for commerce. Learner are always motivated to pursue research programmes, obtaining managerial positions in private & public companies & taking up start-ups.

Mission:

The main goal of the M.Com programme is to provide general education to enable the learner function as middle-level personnel in commerce and industry.

- Empowering students with all the knowledge and guidance that they need to become worthy management professionals.
- Learning through Doing.
- Imparting value framework that is global yet national.
- Providing for holistic and value-based development of students which ultimately enhances their employability.
- Developing social consciousness among students.

Programme Objectives:

The specific objectives of the programme are to-

Assist students to develop the capacity for critical thinking.

- To equip students with knowledge, skills and attitudes that will enable them perform effectively as individuals and employees of organisations.
- To assist students to develop an understanding of the concepts, models and theories relevant to the management of people in work organisations.
- To provide opportunities to develop interpersonal, teamwork and change management skills.



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- To develop their abilities to understand and appreciate emerging national and international business issues.
- To lay the foundation for further education and professional development in Accounting, Finance, Management, Marketing and related fields.

B) Relevance of the program with University's Mission and Goals:

The Master of Commerce programme offers significant flexibility and diversity for Learners. The programme allows you to study one or more business areas of your interests, including financial and management accounting, commercial law, economics, finance, business information systems, management, marketing, international business and corporate sustainability.

The growing phenomenon of globalization, liberalization and privatization has been immensely influencing then. The Higher Education sector in India is very vast. The role of Higher Education in national development is well established. The objectives of Higher Education can be achieved only through qualitative change in the system. The output of Master of Commerce programme should be multidimensional and with full global competitiveness. But we have to realize that the Commerce graduate have lack of practical knowledge.

Commerce education is business education. Master of Commerce programme is that area of education which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. The recent commerce graduate can enhance their education and has emerged in the form of Chartered Accountant, Cost and works accountant, Company secretary and Business administrator. Commerce education is a totally different from other disciplines. Hence, it must charter new routes to service the aspirations of the nation.

To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of Master of Commerce programme has become more imperative, this means a marked change in the way commerce and management education is perceived in India. Through teaching, research, and service, Master of Commerce is dedicated to developing tomorrow's leaders, managers, and professionals.

C) Nature of prospective target group of learners:

The M.Com Programme of the University prepares the learner with the knowledge, skills and strategic perspectives essential to business leadership and a managerial career in the world. The M.Com Programme is designed to provide both a portfolio of strong functional skills and the ability to apply, adapt and integrate those skills in different management settings.

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That's why, before designing and developing a program, it is analyzed the requirements of the commerce learners. However, there can be some common programs that can be used for all groups within the institution. There are several different groups in an institution including people having low disposable income, rural dwellers, unskilled men etc.

The target group would be essentially unemployed youth who may or may not possess necessary skill to launch a micro-unit but have the necessary desire and aptitude for such venture. Others including unskilled men, women, etc.

D) Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:

After the completion of the M.Com course, a student can pursue a career in Banking, Insurance, Investments, Equity Research Analyst, Financial Accounting & Auditing, Auditing & Cost Accounting, Company Secretarial Practice, Foreign Trade Practice & Procedures, Financial Consultancy, etc. In addition, the student can pursue higher studies.

Upon successful completion of this course, a student will be able to-

- Understand the importance of innovation in the creation of sustainable competitive advantage.
- Understand the differences between an entrepreneurial venture and an ongoing business operation.
- Understand the importance and role of marketing in a global environment.
- Understand the implications of current trends in advertising and promotion.
- Understand how a person's inherent characteristics (e.g., personality, self-concept, motivation) influence the consumption process.
- Use analytical skills to understand business problems, identify key issues involved in a problem, and develop alternative solutions.

E) Instructional Design:

Curriculum Design, Detailed Syllabi & Duration of Program-

The M.Com Program is organized into four semesters in two years. The learner has to choose one group out of these six groups. The University follows a Credit-based semester system of teaching learning and evaluation, and the program structure of M.Com program (plain).

Credit Points:

All courses offered by us carry a certain value in terms of credit-points. A credit point is a way of expressing the learning hours required to study a certain unit, in a book or a course. Generally, one credit point is considered equivalent to about 30 learning hours. These learning hours could mean the time you spend in face to face counseling,

AP *A* *Angad* *Dr. C.V. Raman* *Atkinav* *Registrar* *Prachin*



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Bilaspur (C.G.)
Vice Chancellor

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Bilaspur (C.G.)
Registrar

self study, practical, assignment, project, participating in discussions on the topic, listening to audios, viewing especially prepared videos, etc. That means for 2 credit points student has to undertake 60 hours of learning per Course & for 4 credit points student has to undertake 120 hours of learning. Programme structure for M.Com are clearly mention below

MASTER OF COMMERCE (M.COM)

Duration- 24 Months (2 Years)

Eligibility- Graduate with Commerce

PROPOSED SCHEME OF EXAMINATION

Course Code	Name of the Course	Credit	Total Marks	Theory		Practical Marks		Assignments	
				Max	Min	Max	Min	Max	Min
FIRST SEMESTER									
1MCOM1	Management Concept & Organistional Behaviour	4	100	70	25	-	-	30	11
1MCOM2	Managerial Economics	4	100	70	25	-	-	30	11
1MCOM3	Business Environment	4	100	70	25	-	-	30	11
1MCOM4	Cost Analysis & Control	4	100	70	25	-	-	30	11
1MCOM5	Business Ethics and CSR	4	100	70	25	-	-	30	11
Total		20	500	350	140	-	-	150	60
SECOND SEMESTER									
2MCOM1	Functional Management	4	100	70	25	-	-	30	11
2MCOM2	Advance Accounting	4	100	70	25	-	-	30	11
2MCOM3	Advanced Statistical Analysis	4	100	70	25	-	-	30	11
2MCOM4	Corporate Legal Framework	4	100	70	25	-	-	30	11
2 MCOM5	Auditing	4	100	70	25	-	-	30	11
Total		20	500	350	140	-	-	150	60
THIRD SEMESTER									
3MCOM1	International Business	4	100	70	25	-	-	30	11
3MCOM2	Accounting for	4	100	70	25	-	-	30	11

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	Managerial Decisions								
3MCOM3	Tax Planning & management	4	100	70	25	-	-	30	11
3MCOM4	Entrepreneurship Skill Development	4	100	70	25	-	-	30	11
3MCOM5	Indian Banking	4	100	70	25	-	-	30	11
Total		20	500	350	140	-	-	150	60
FOURTH SEMESTER									
4MCOM1	Research Methodology	4	100	70	25	-	-	30	11
4MCOM2 /3 /4	Selected Stream Subjects	4	100	70	25	-	-	30	11
4MCOM5	Project Report/Dissertation	4	100	70	25	-	-	30	10
Total		20	500	350	140	-	-	150	60

MARKETING									
4MCOM2M	Advertising & Sales Promotion	4	100	70	25	-	-	30	11
4MCOM3M	Consumer Behaviour	4	100	70	25	-	-	30	11
4MCOM4M	Rural & Agriculture Marketing	4	100	70	25	-	-	30	11

FINANCE									
4MCOM2F	Financial Institutions & Services	4	100	70	25	-	-	30	11
4MCOM3F	Security Analysis & Portfolio Management	4	100	70	25	-	-	30	11
4MCOM4F	Project Management & Control	4	100	70	25	-	-	30	11

M.COM (PLAIN)									
4MCOM2P	Accounting Theory	4	100	70	25	-	-	30	11

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4MCOM3P	Corporate Accounting	4	100	70	25	-	-	30	11
4MCOM4P	Company Law & Secretarial Practices	4	100	70	25	-	-	30	11

Evaluation Scheme:

1. 36% in each theory, practical, project, dissertation & internal assessment and also the total Aggregate for passing is 40%.
2. Total project marks is 100 in which 70 marks for project report and 30 marks will be for project viva.

Duration:

This programme has duration of two year although student may complete the programme gradually within a maximum period of 4 year.

Medium:

English/Hindi shall be the medium of instruction and the examination may be written in Hindi or English.

Requirement of faculty and supporting staff:

We have recruited three faculty members (full time-dedicated for ODL programmes) of Professor, Associate and Assistant Professor Level for the programmes under faculty of Commerce. Faculty & supporting staffs shall be deputed at the learner support centre as per need of the course curriculum.

Instructional delivery Mechanism & Usage of media for distance learning:

The methodology of instruction in the distance learning mode in the University is different from that of the conventional regular programs. The system adopted for this is more learner-oriented and the learner is an active participant in the pedagogical (teaching & learning) process. Most of the instructions are imparted through distance education methodology and face-to-face mode as per requirement.

The programme delivery methodology used in the distance learning mode follows a multimedia approach for instruction, which comprises-

- **Self-Instructional Written Material-** The printed study material (written in self instructional style) for both theory and practical components of the programs is supplied to the learners in batches for every course.
- **Audio-Visual Material Aids-** The learning package contains audio and video CDs which have been produced/adopted by the University for Better Clarification and enhancement for understanding of the course material given to the learners. A video programme is normally of 25-30 minutes duration.

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- **Counselling Session-** Normally counselling sessions are held as per schedule drawn by the IODE DR. C.V. RAMAN UNIVERSITY. These are mostly held at University counselling centre (UCC).
- **Teleconferences-** Live teleconferencing sessions are conducted via Internet/satellite through interactive Video Conferencing facility (available at some places) from the University studios, the schedule of which is made available at the University counselling centre (UCC).
- **Industrial Training/ Practical's/ Project Work-** Some programmes have industrial training/practical/ project component also. Practicals are held at designated institutions for which schedule is provided by the University counselling centre (UCC). Attendance at practicals is compulsory. For Project Work, comprehensive project guide, in the form of booklet, is provided to the student along with the study material.
- The printed study materials will be dispatched periodically to the enrolled students for each course of study. These materials will be as guide for the students for effective learning. The assignment for internal assessment shall also be dispatched along with the study material. Online modules are also available for some courses. These are in progress and as and when available, these will be available on the website of the students for registered candidates.
- The counselling sessions will be of 30 days duration for a course in a year. The actual schedule and place of contact program shall be announced and communicated to students in – time.

Nature of Contact Classes:

During the contact sessions, the counsellors are supposed to guide/discuss with the students, based on the course material. The students can solve their difficulties by discussing with their colleagues as well as with the counsellor during contact sessions. Apart from this contact sessions, students will have to attend practical as well as various training schedule conducted by the Department of the University and University counselling centre (UCC).

Learner Support Services:

Dr. C. V. Raman University Institute of Open and Distance Education has a full fledged Learner Support Division (LSD) to provide guidance and help to its students. Necessary information is passed on to the registered student through modern means of communication as SMS, website and e-mail. For the convenience of learner, computer, photocopy machine, internet, WIFI facilities have also been provided. Bulk SMS are sent to learners regarding their registration detail, dispatch of study, material time table for contact class, submission of examination forms, examination schedule

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etc. from time to time. Important information and necessary material are also sent through e-mail and through regular post. university website www.cvrul.ac.in also provides information about the various programme being offered by the institute of open and distance education, the syllabus, assignment, programme guide.

Counselling & Study Structure:

The counselling & study structure for M.Com programme is as below:

COUNSELING AND STUDY STRUCTURE

Sl. No.	Code	Title of the Course	Credit	Total Hours of Study	Counselling and Study Structure (hours)				Project
					Face to Face Counselling	Self study	Practical	Assignments	
FIRST SEMESTER									
1	1MCOM1	Management Concept & Organisational Behaviour	4	120	16	68	-	36	
2	1MCOM2	Managerial Economics	4	120	16	68	-	36	
3	1MCOM3	Business Environment	4	120	16	68	-	36	
4	1MCOM4	Cost Analysis & Control	4	120	16	68	-	36	
5	1MCOM	Business Ethics & CSR	4	120	16	68	-	36	
SECOND SEMESTER									
6	2MCOM1	Functional Management	4	120	16	68	-	36	
7	2MCOM2	Advance Accounting	4	120	16	68	-	36	
8	2MCOM3	Advanced Statistical Analysis	4	120	16	68	-	36	
9	2MCOM4	Corporate Legal Framework	4	120	16	68	-	36	
10	2MCOM5	Auditing	4	120	16	68	-	36	
THIRD SEMESTER									

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11	3MCOM1	International Business	4	120	16	68	-	36	
12	3MCOM2	Accounting for Managerial Decisions	4	120	16	68	-	36	
13	3MCOM3	Tax Planning & management	4	120	16	68	-	36	
14	3MCOM4	Entrepreneurship Skill Development	4	120	16	68	-	36	
15	3MCOM5	Indian Banking	4	120	16	68	-	36	
FOURTH SEMESTER									
16	4MCOM1	Research Methodology	4	120	16	68	-	36	
17	4MCOM2	Selected Stream Subjects	4	120	16	68	-	36	
18	4MCOM3	Selected Stream Subjects	4	120	16	68	-	36	
19	4MCOM4	Selected Stream Subjects	4	120	16	68	-	36	
20	4MCOM5	Project Report/Dissertation	4	120	-	-	-	-	120

F) Procedure for admissions, curriculum transaction & evaluation:

Admission Policy for M.Com with minimum eligibility & fee structure:

Admission to M.Com programme shall be through merit and/or, entrance test as per rules of the university. A candidate who after passing B.Com by the university or any other equivalent examination board recognized by the university may be admitted. All the procedure of admission for the programme will be done through online mode. Application will be invited by the university with it stipulated time period where students have to apply for the same with all their testimonials and required fees.

Fees -

Sl.	Programme	Duration	Fee charged for complete programme
1.	M.Com,	2 year	28800/-

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Financial Assistance:

E-scholarship is provided to SC/ST students as per norms of the Govt. of Chhattisgarh authorized schemes

Evaluation system:

The system of evaluation in Open & Distance Learning System is also different from that of conventional system. CVRU has a multi-tier system of evaluation given as follows:

1. Self-assessment exercises within each unit of study.
2. Continuous evaluation mainly through assignment which are tutor marked, practical assignments & seminar /workshops / extended contact programmes /Field work / Community engagement.
3. End semester examination/Term End Examinations.
4. Project works.

The evaluation of learners depends upon various instructional activities undertaken by them. A learner has to write assignment responses compulsorily before taking End semester examination /term-end examination from time to time to complete an academic programme. A learner has to submit TMA responses to the University counselling centre (UCC) at IODE Dr. C. V. Raman University. A learner should keep duplicate copies of assignment responses of TMA that may be required to be produced at Student Evaluation Division on demand. End semester examination/Term-end examination will be conducted at various examination centre approved by institute of open and distance education Dr. C.V. Raman university spread all over the Chhattisgarh. The weightage for End semester examination/Term End Examination will be 70% and weightage for Internal Assessment will be 30 % for this programme.

- (a) Internal Assessment (Continuous Assessment i.e. Home Assignment): 30 % weightage.
- (b) End semester examination/Term End Examination - 70 % weightage



End semester examination/Term End Examination (Summative assessment)	70
Internal Assessment (Continuous Assessment)	30
Total Marks	100

The University conducts End semester examination/Term-end Examination in semester system & held in the month of Nov/Dec and May/ June every year. Students will be permitted to appear in term-end examination subject to the conditions that-

- 1) Registration for the programme, in which they wish to appear is valid,
- 2) Minimum Time to pursue these courses is elapsed &
- 3) Submission of required number of assignments in respective courses by the due date.

(c) Project Work -

Project work carrying 100 marks has to be done under the guidance of a Project supervisor. Students has to prepare project report under the guidance of project guide allotted by the university. Viva-voce will be conducted in the presence of an external examiner.

G) Requirement of the laboratory support and library resource:

Laboratory is not required as a part of this curriculum. Resources in the form of reference books and journal will be made available to the learner in the reference library (IODE) and university central library which they can access for gaining knowledge.

H) Cost estimates of the programme and the provision:

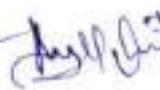
This programme was already designed and developed in the year 2009-10. In this process of development considering today's scenario, the current cost estimate which includes developmental cost, delivery cost & maintenance cost for this programme comes to amount of Rs.1006247 and Provision is made of Rs 1007000.

I) Quality assurance mechanism and expected programme outcomes:

The Centre for Internal Quality Assurance & Department of Commerce of the University is accountable for regular monitoring of programme by continuous updating of the curriculum and syllabus. According to feedback provided by stakeholders including learners on continuous basis, a suitable action plan for M.COM programme will be developed and duly incorporated into the teaching and delivery system. The Feedback from all stakeholder in terms of its relevance and appropriateness in catering to the need of the society, economy and environment are also considered in this key aspects.

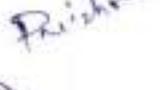
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Expected Outcomes of Programme:

- To acquired a general knowledge, principles and mechanisms of commerce.
- To acquired techniques relevant of course taught
- To provide the practical expose and knowledge acquiring skill.
- To crate and develop the presentation skill in seminar/conference.

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