# SRM INSTITUTE OF SCIENCE & TECHNOLOGY
# DIRECTORATE OF DISTANCE EDUCATION
# PROGRAMME PROJECT REPORT (PPR)
# MASTERS OF COMMERCE (M.COM)

**INTRODUCTION**

The Masters in Commerce (M.Com) in SRM Institute of Science and Technology – Distance Education Directorate aims to provide professional education in accounting and managerial skills. Further it aims to give training in numerous aspects of commercial knowledge to equip the students with conceptual and analytical skills to foster positive attitudes which are essential for their development into competent and effective professionals or entrepreneurs. It aims to provide a strong foundation in the field of Accounting, Taxation and Finance along with general Core area of Commerce. The course is meant for students who are passionate about finance and accounting subjects. In order to achieve these objectives SRM institute of Science and Technology developed a curriculum of M.Com to meet these challenges. The M.Com course is aimed to provide advanced knowledge in commerce concentrating on Internal, external and societal changes in the field of Business and technology. The advancement of commercial knowledge would contribute positively towards the betterment of the society or to take up consultancy to help business units leverage on better managerial decisions.

**RELEVANCE OF THE PROGRAMME WITH HEI'S MISSION AND GOALS**

One of the fundamental aims of education is providing opportunities for learners at all level. The M.Com programme afford at SRM Institute of science and Technology is to attract and build the employable graduates to the people who are not in a position to continue their education in a regular mode by means of more rewarding and inspiring environment thereby fostering freedom, empowerment, creativity and innovation through advanced technology more particularly in Distance mode also. The M.Com programme would help them to transform the individual into intellectually competent human resources which could help the upliftment of the nation. The distance mode of education is effective in imparting quality education through flexi-timings

**PROGRAM EDUCATIONAL OBJECTIVES**

M.Com programme is designed for students who aspire to becomea holistic Business professional, concentrating on commercial, legal and accounting

expertise. To be a business leaders and managers of the future, the curriculum should concentrate on multi disciplines. The programme aims to impart necessary knowledge, skills and self confidence to assist in effective and successful management, within constantly changing and highly competitive national and international business environments. The specific objectives of the programme are as follows:

➢ To provides conceptual knowledge, logical reasoning ability and analytical skills in the domain of commerce.
➢ To enable the students in practical application of the concepts taught during the course.
➢ To develop managerial and entrepreneurial skills necessary to venture into the corporate sector.
➢ To facilitate an all-round development of the student by sensitizing towards the ethical and social needs of the society.

**CAREER OPPORTUNITIES**
M.Com Course, students have career Opportunities in various wide array of fields such as:
➢ Mutual Fund Companies
➢ Investment Banking Companies
➢ Non-Banking Financial Companies
➢ Stock Markets
➢ Financial Advisors
➢ Financial Institutions
➢ Insurance Sector
➢ Banking and Teaching

**TEACHING PEDAGOGY**
➢ Lectures
➢ Seminars, Guest Lectures and Workshops
➢ Web based Learning
➢ Experiential Training Programmes
➢ Case Studies and Presentations
➢ Group Discussions

## ADMISSION

The minimum qualification for admission to Post Graduate programme (Distance Education) shall be:

A pass in the specified Undergraduate programmes or equivalent examination of any authority, recognized by this University

Notwithstanding the above, the actual admissions will be based on the rules and regulations of the UGC/Competent authorities.

In the matter of admission to the Post Graduate programme the decision of the Directorate is final.

If, at any time after admission, it is found that a student has not fulfilled all the requirements stipulated in the offer of admission, the Director (Distance Education) may revoke the admission and report the matter to the Vice Chancellor.

The medium of instruction, examination and project reports will be English.

## ELIGIBILITY AND DURATION

| Programmes | Eligibility | Credits | Duration | Maximum Duration |
|---|---|---|---|---|
| M.Com | B.Com / BBA / BA Corporate Secretaryship | 64 | 2 Years | 4 Years |

Credit system helps in mapping the academic achievement of a learner in a fairly accurate manner. Each credit is worth 30 hours of study comprising of all the learning activities. This helps the student to understand the academic effort one has to put in to successfully complete a course. A learner is expected to accumulate a specific number of credits to qualify for the award of a degree

## EVALUATION SYSTEM

➢ Registration for University Examinations is mandatory for all courses including arrear papers.
➢ The end semester examinations will ordinarily be conducted for academic year students during October to December in the odd semester and even

semester for calendar year students whereasduringMarch to Mayin the even semesterfor the academic year students and odd semester for calendar year students.

➢ The End Semester Examination will be conducted at the end of each semester.

A student should have appeared for the end-semester examination of the prescribed course of study to become eligible for the award of the grade in that course.

## PASSING REQUIREMENTS

A student who secures not less than 50 % of total marks prescribed for any course is declared to be pass in that course.

A student who secures minimum of 50 % marks for the prescribed end semester and internal assessment examination separately for each course shall be declared to have passed in the examination for that course. .

### Procedure in the event of failure / absent

a.  If a student fail / absent in a particular course, he/she may appear for the university examination in that course in subsequent semesters and obtain pass marks. However, the internal assessment marks obtained by the student in the first attempt shall be retained and considered valid for all subsequent attempts.

b.  If a course has theory and practical components combined, then the student shall appear in the end-semester examination for both theory and practical components duly.

c.  If a student has not registered or fails to register for any end semester examinations he will be permitted to register and appear for the same in the subsequent end semesters with prescribed fees.

A student has to register compulsorily for all the courses including arrear papers for any semester examination.

## EVALUATION SYSTEM

o  The Evaluation process has been developed based on objective and scientific guidelines with due importance to continuous Internal Assessments and Term End Examinations. This is to ensure that the learners get a fair chance of proving their mettle in different platforms of evaluation.

o  The complete academic performance of a student is evaluated by Internal / External Examinations

o In the case of practical / project work where an external Examiner shall be appointed by the University Evaluation / viva voce.
o The student performance in each course, in general, is evaluated based on in-semester assessment and end semester examination
o The maximum marks for any course will be 100 comprising of 30 marks for Internal Assessment and 70 marks for the end semester examinations.

**Evaluation Ratio:**

| Courses | Internal Assessment | End Semester Examination | |
|---|---|---|---|
| | | Theory | Practical |
| Theory | 30 Marks | 70 Marks | -- |
| Theory cum Practical | 30 Marks | 40 Marks | 30 Marks |
| Practical Courses | 30 Marks | --- | 70 Marks |

o The Internal Assessment is based on submission of assignments / case studies / Quiz/ multiple choice questions / Problem based solutions/ Practical Exercises Wherever applicable
o The in-semester assessment method is further detailed below:

| Course Details | Assessment Tools | Marks |
|---|---|---|
| Course with Theory component only | assignments / case studies / Quiz / multiple choice questions / Problem based solutions - I | 15 Marks |
| | assignments / case studies / Quiz / multiple choice questions / Problem based solutions - II | 15 Marks |
| Course with Theory cum practical | Practical exercises -1(Theory – 10 Marks & Practical 5 Marks) | 15 Marks |
| | Practical exercises -2(Theory 10 Marks & Practical 5 Marks) | 15 Marks |
| Courses with Practical | Practical exercises -1 | 10 Marks |
| | Practical exercises -2 | 10 Marks |
| | Practical exercises -3 | 10 Marks |

Evaluation of the Project work is based on the Project Review Report submission (30 Marks) and Viva-Voce Examination (70 Marks) conducted by University.

**Evaluation Ratio:**

| Review of Report | | Dissertation and viva voce | |
|---|---|---|---|
| Component | Marks | Component | Marks |
| Review 1 | 15 | Presentation | 10 |
| Review 2 | 15 | Analysis | 20 |
| | | Finding & Conclusion | 20 |
| | | Viva Voce | 20 |
| **Total** | **30** | **Total** | **70** |

## COURSE WISE GRADING OF STUDENTS

Letter Grades and Grade Points (GP)

Based on the semester performance, each student is awarded a final letter grade at the end of the semester in each Course. The letter grades and the corresponding grade points are as follows:

O    10    grade points

A+    9    grade points

A    8    grade points

B+    7    grade points

B    6    grade points

C    5    grade points

F    0    grade point (Fail grade)

Ab    0    grade point (incomplete due to absence in the    end semester examination; subsequently to be changed into pass (C to O) or F grade after appearing in the end semester examination.

A student is considered to have completed a Course successfully or achieved a pass grade and earned the credits if he / she secure a letter grade other than "F"or"Ab"in that Course. A letter grade "F"or "Ab"in any Course implies a failure in that Course.

A Course successfully completed cannot be repeated.

# AWARD OF LETTER GRADE

All assessment of course will be done on absolute marks basis. However for the purpose of the reporting the performance of a student, letter grades, each carrying certain points, will be awarded as per the range of total marks (out of 100) obtained by the student as detailed below.

| Letter Grade | Grade Points | Range of Total Marks |
|---|---|---|
| O   (Outstanding) | 10 | 91 – 100 |
| A+ (Excellent) | 9 | 81 – 90 |
| A   (Very Good) | 8 | 71 – 80 |
| B+ (Good) | 7 | 61 – 70 |
| B (Above Average) | 6 | 56 – 60 |
| C (Average) | 5 | 50 – 55 |
| F (Fail) | 0 | <50 Failure due to Insufficient marks in the course |
| Ab (Absent) | 0 | Failure due to non-appearance in the examination |

# GRADE SHEET

The Grade card / sheet issued by the controller of Examinations to each student, after the announcement of the results will contain the following

   a.  The credit of the each course

   b.  Letter grade obtained in each course

   c.  Total number of credits earned by the student upto end of that semester in each of the course categories

   d.  The CGPA of all the courses taken from the First semester onwards

**Computation of Semester Grade Point Average (SGPA) and cumulative Grade Point Average (CGPA)**

(i)      TheSGPA will be calculated according to the formula

$$SGPA = \frac{\sum_1^n C_i \times (GP)_i}{\sum_1^n C_i}$$

Where $C_i$ = credit for the $i^{th}$ course, $(GP)_i$ = the grade point obtained for the $i^{th}$ course , n = total number of courses and the sum is over all the courses taken in that semester, including those in which the student has secured and Ab grades.

(ii)   For the cumulative grade point average (CGPA) following formula is used:

$$CGPA = \frac{\sum_1^r S_i \times (SGPA)_i}{\sum_1^r S_i}$$

Where $S_i$ = Sum of credits in $i^{th}$ semester, (SGPA) = Semester Grade Point Average earned in ith semester rand r = number of semesters and the sum is over all the semesters under consideration.

(iii)   The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts

## ELIGIBILITY FOR THE AWARD OF THE DEGREE

A Student shall be declared to be eligible for the award of the Degree provided if,

i.   The student has successfully completed the course requirements and has passed all the prescribed examinations in all the Four semesters within the maximum duration

ii.   No disciplinary action is pending against him/her.

## CLASSIFICATION OF THE DEGREE AWARD

Class / Distinction will be awarded to the students after they successfully complete the Programme as per the norms stipulated in the following table:

| Category | CGPA | Class / Distinction |
|---|---|---|
| Students who successfully completed the Post Graduate Programme within the time duration of 4 Semesters | ≥ 8.0 (without "F" (or) "Ab" in any semester) | First Class with Distinction |
| | ≥ 8.0 (with F (or) Ab in any semester but obtained pass grade "O" to "C" subsequently ) | First Class |
| | ≥6.0&< 8.0 | First Class |
| | ≥ 5.5 &<6.0 | Second Class |
| | ≥ 5.0 &< 5.5 | Third Class |

| Students who cannot complete the Post Graduate Programme in 4 Semesters but complete it successfully within the time duration of 5 Semesters | $\geq 6.0$ | First Class |
|---|---|---|
| | $\geq 5.5\ \&<6.0$ | Second Class |
| | $\geq 5.0\ \&< 5.5$ | Third Class |
| Students who cannot complete the Post Graduate Programme in 5 Semesters but complete it successfully within the time duration of 8 Semesters | $\geq 5.5$ | Second Class |
| | $\geq 5.0\ \&< 5.5$ | Third Class |

**RE-VIEW OF ANSWER SCRIPTS / SINGLE VALUATION**

In case any student feels aggrieved on the final outcome of the assessment in any course, the student shall apply to the Controller of Examinations, along with the prescribed fee, for the review of end semester examination answer script, within the stipulated time after the announcement of the results of the examinations. The Controller of Examinations shall facilitate the review of the answer script jointly to be carried out by the student and the faculty detailed for this purpose. If any discrepancy is noticed during review the same shall be rectified and the originally awarded grade accordingly amended.

**ACTIVITIES**

In order to provides conceptual knowledge, logical reasoning ability and analytical skills in the domain of commerce. In addition, the students are provided with practical application of the concepts taught during the course to develop managerial and entrepreneurial skills necessary to venture into the corporate sector. Further, it facilitates an all-round development of the student by sensitizing towards the ethical and social needs of the society. To improve their business analytics skills regular sessions on SPSS, Quantitative Techniques and Logical Reasoning, Case study analysis, Analysis of Current Business and Economics, Managerial Communication as part of curriculum for students' professional and personal development.

**LIBRARY RESOURCES:**

SRM Institute of Science and Technology (formerly known as SRM University) has an excellent library for the benefit of students, faculties and researchers. As one of the best established libraries according to International Standards, the University Library has a large collection of books covering various branches of Engineering and Technology, Medical and Health Sciences and Science and Humanities and its related fields.

The library is located in the 15-Storey University Administrative Block, and is spread over Ground + 3 floors of 1.50 Lakh sqft area. The library building is

- Fully air-conditioned and automated with RFID (Radio Frequency Identification) technology
- Well protected with fire alarms and CCTV security systems
- Equipped with reading halls in all the floors, with reference collection

**COLLECTIONS**

- **Books:** The resource center has136859 volumes of books consisting of 59419 titles. The collection also includes 1550 handbooks & 200 encyclopedias.
- **Periodicals:** The resource centre subscribes 188 National and 32 International periodicals.
- **Back volumes:** There are about 4105 back volumes.
- **Project reports:** 8235 above project thesis
- **Standards:** 781 standards that include BIS, ISA & IEEE

**QUALITY ASSURANCE MECHANISM (CIQA):**

SRM Institute of Science has a well-established quality management system in the form of Centre for Internal Quality Assurance (CIQA). There is a well-defined academic audit process. Its main functions are

**OBJECTIVES:**

The Centre for Internal Quality Assurance has been created as a part of quality control measures enshrined in ODL Regulations, 2017. There are several exercises in the field of distance education which require a separate set of quality parameters

which may vary from the on campus programmes for which the IQAC is the nodal agency. The activities in ODL include highly flexible delivery systems and need primarily to be learner-centric. Hence this calls for a separate monitoring body overseeing the vital quality parameters. The formation of CIQA will ensure the adoption of qualitative distance education right through all the processes. The ODL programmes envisaged in SRM IST would be a dynamic model aimed at creating a broad-based, technology- assisted and a leaner-oriented model. Some of the features are:

a) To render quality service to the ODL learners
b) To constantly revisit the system based on experience and keep the ODL activities dynamic
c) To maintain quality in all  the key area of ODL operations
d) All the Quality Assurance efforts will be made public and shared among all the stake holders
e) To keep in place an effective feed-back system
f) CIQA will be the nodal body to coordinate the inter functionality among all the departments of DDE
g) To provide interactive platforms among all players in ODL to exchange views, ideas and innovative practices
h) To ensure quality in the delivery tools form the preparation of Programme Project Report for each programme to evaluation of examination scripts
i) Maintaining accurate records of all the activities in ODL and generate reports of all kinds.

**ACTIVITIES:**

To achieve the objectives listed above, the following activities of CIQA will be in place:

a) The CIQA at SRM IST would meet periodically to review the ongoing activities of the Directorate of Distance Education
b) To monitor the preparation of Programme Project Report and ensure that the guidelines of the UGC are strictly adhered to
c) To oversee the preparation of SLM and suggest effective corrective measures wherever required
d) To follow up the effectiveness of Personal Contact Programmes in terms of its reach, coverage and participation by the students

e) To engage constantly with the UGC and MHRD and understand the implications of their guidelines
f) To be in touch with the other institutions offering ODL and familiarize with the best practices followed elsewhere
g) To encourage research on distance education and encourage the Faculty of SRM IST to go for publications and participate in seminars and conferences.
h) To prepare reports on the progress of DDE periodically and maintain key data on ODL activities in SRM IST
i) To ensure that the learning is maximized through learner-centric approaches

# PROGRAM STRUCTURE

## MASTER OF COMMERCE

### SEMESTER I

| Subject Code | Course | Subject | L | T | P | Total LTP | C |
|---|---|---|---|---|---|---|---|
| MCOMD1911 | Core 1 | Advanced Accountancy | 3 | 1 | 0 | 4 | 4 |
| MCOMD1912 | Core 2 | Financial Management | 3 | 1 | 0 | 4 | 4 |
| MCOMD1913 | Core 3 | Corporate Laws | 3 | 1 | 0 | 4 | 4 |
| MCOMD1914 | Core 4 | Quantitative Techniques for Finance | 3 | 1 | 0 | 4 | 4 |
| | | **Total Credits** | | | | | **16** |

### SEMESTER II

| Subject Code | Course | Subject | L | T | P | Total LTP | C |
|---|---|---|---|---|---|---|---|
| MCOMD1921 | Core 1 | Cost and Management Accounting | 3 | 1 | 0 | 4 | 4 |
| MCOMD1922 | Core 2 | Marketing Management | 3 | 1 | 0 | 4 | 4 |
| MCOMD1923 | Core 3 | Human Resource Management | 3 | 1 | 0 | 4 | 4 |
| MCOMD1924 | Core 4 | Entrepreneurial Development | 3 | 1 | 0 | 4 | 4 |
| | | **Total Credits** | | | | | **16** |

**SEMESTER III**

| Subject Code | Course | Subject | L | T | P | Total LTP | C |
|---|---|---|---|---|---|---|---|
| MCOMD1931 | Core 1 | Income Tax Law & Practice | 3 | 1 | 0 | 4 | 4 |
| MCOMD1932 | Core 2 | Investment Analysis and Portfolio Management | 3 | 1 | 0 | 4 | 4 |
| MCOMD1933 | Core 3 | International Business | 3 | 1 | 0 | 4 | 4 |
| MCOMD1934 | Core 4 | Auditing | 3 | 1 | 0 | 4 | 4 |
| | | **Total Credits** | | | | | **16** |

**SEMESTER IV**

| Subject Code | Course | Subject | L | T | P | Total LTP | C |
|---|---|---|---|---|---|---|---|
| MCOMD1941 | Core 1 | Research Methodology | 3 | 1 | 0 | 4 | 4 |
| MCOMD1942 | Core 2 | E-Commerce | 3 | 1 | 0 | 4 | 4 |
| MCOMD1943 | Core 3 | Project | 0 | 0 | 8 | 8 | 8 |
| | | **Total Credits** | | | | | **16** |
| | | **Grand Total** | | | | | **64** |