

PROGRAMME PROJECT REPORT (PPR)

**OF
MASTER OF COMMERCE**

**CENTRE FOR DISTANCE AND ONLINE EDUCATION
SAMBALPUR UNIVERSITY, ODISHA**



ସମ୍ବଲପୁର ବିଶ୍ୱବିଦ୍ୟାଳୟ

Sambalpur University

Accredited With Grade-A by NAAC (Second Cycle)

Jyoti Vihar, Burla, Sambalpur, Odisha-768019

PROGRAMME PROJECT REPORT (PPR)
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I. Programme's Mission & Objectives

(i) Mission:

To impart effective, supportive, accessible and affordable knowledge, skills and education in commerce through both Open and Distance Learning (ODL) & Online (OL) Programmes mode to the students and working professionals to help them develop Managerial and Leadership skills to enhance their career prospects. The students will be able to move up their career ladder and/or launch out on an entrepreneurial career.

- To provide value based quality commerce education with global perspective
- To help the students identify their potential and encourage them to manage uncertainty and complexity
- To be a centre of excellence in postgraduate commerce education, research and practice by producing subject proficient and technical competent professionals
- To grow, expand and diversify the business, trade, industry and commerce
- To create jobs and generate employment opportunities for the economic growth and sustainable development of the country.

(ii) Objectives:

Students in the M.Com .Degree program shall gain the knowledge and skills necessary for success in these competitive, rapidly changing and understanding the overall intricacies of the risks, uncertainties, issues and challenges related to the business.

The Programme Educational Objectives:

The students of M.Com. Programme would be able to

1. Introduce students to the basic concepts and domains of commerce including Accounting, Economics, Finance, legal, Taxation, Marketing etc.
2. Equip the students with business communication skill, auditing skill, analytical skill, decision making skill etc.
3. Enrich the skill of the students through regular practice of solving problems from financial accounting, cost accounting, management accounting etc., Inculcate entrepreneurial skills Managerial concepts with Leadership skills
4. Help in developing knowledge about emerging national and international markets and latest, updated technologies and strategies.

Program Outcomes:

The students of M.Com. Programme would be able to

1. Apply knowledge of theories and practices to solve business problems
2. Foster analytical and critical thinking abilities for decision making based on facts.
3. Develop a principle of value-based business ethics with morality and spirituality
4. Design strategies using the appropriate methodology for business development
5. Become an entrepreneur with holistic personality.
6. Enable the learners in making a self-sustained business man, an entrepreneur par excellence, a job provider, a business tycoon by handling risk and uncertainties with self-confidence to go up the ladder with the passage of the time.

II. Relevance of the programme with HEI's Mission and Goals:**University Mission**

- Sambalpur University shall strive to educate society for generations by providing transformative education with deep disciplinary knowledge and concern for environment.
- To develop problem solving, leadership and communication skill in student participants to serve the organization of today and tomorrow.
- To aim for the holistic development of the students by giving them value based ethical education with concern for society.
- To foster entrepreneurial skills and mindset in the students by giving lifelong learning to make them responsible citizens.

In order to align with the mission and goals of Sambalpur University, the ODL/OL mode M.Com. Programme is planned to enable students and working professionals gain knowledge in various domains of business and commerce, specialize in a domain of their choice, gain knowledge of not only the skill of accounting but also on skill like entrepreneurial, analytical, forecasting, leadership and decision making.

Course Mission

1. M.Com. degree holders can pursue their career prospects either in Government or private sector, national or international level and profitable or unprofitable organisations.
2. Job opportunities can be found in academics and both product and service-based companies.

3. Opportunities for placement of the M.Com. degree holders are plenty as they undergo domain knowledge in accounting, taxation, law, finance with some project and dissertation work.
4. On the completion of the M.Com. programme, students become eligible to appear NET/ JRF and join Ph.D. programme. They can be employed as academicians/executives in their respective domain area of different organizations as per their qualifications, experience and training
5. To provide required theoretical and practical quality education with necessary infrastructure & facilities to the unreached from far flung places.
6. To develop creative thinking by delivering relevant required inputs to make them experts and professionals in the field.
7. To provide opportunity to all eligible and enthusiastic persons who couldn't pursue their higher education in more economical way.
8. To help in fulfilling the current requirement of society, government and others.
9. To create a conducive learning environment.
10. To provide flexible, technology driven and cost-effective educational delivery system to meet the current requirements of the society

III. Nature of prospective target group of learners:

An M.Com. Degree is an important requirement for professionals to enhance their knowledge of business, to expand their career options and to move up their career ladders. Therefore, this ODL/OL programme has been designed for conventional learners, as well as working professionals and other individuals aspiring to acquire knowledge and academic credentials.

Considering that all candidates interested in pursuing a degree may not be able to afford the same through a campus mode for reasons of paucity of time or financial constraints, online delivery is a feasible option to enable them to acquire knowledge and skills. The programme is so designed that the prospective students who may not be able to afford full time residential M.Com. are provided with high value learning, anytime, anyplace, at one's own pace.

However, the prospective target group of learners may be:

1. Freshers as well as in-service learners
2. From both urban as well as rural areas
3. From background of rich, middle and poor section of the society

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

The launching of M.Com. Programme through open and distance learning mode shall be befitting for those:

1. Who are deprived of getting a seat in regular mode
2. Who are employed/ self-employed but not getting time to attend classes regularly

The courses in the programme are delivered through both ODL/OL mode which is a modular unit of e-learning material which is inter-alia self-explanatory, self-contained, self-directed at the learner, and amenable to self-evaluation, and enables the learner to acquire the prescribed level of learning in a course of study and includes contents in the form of a combination of the following e-Learning content, and made available through four-quadrant approach namely,

1. e-Tutorial - faculty led Audio - Video Lectures
2. e-Content (combination of PDF/ epub) Text Materials,
3. Discussion forum for raising of doubts and clarifying the same on real time basis by the Course Coordinators/Course Mentors assigned to students
4. Self- Assessment Quiz, Test and Assignments to reinforce learning. Reference books are also mentioned in the syllabus. Latest Edition of Reference books may be referred to.

A robust Learning Management System that keeps track of delivery of e-Learning Programmes, learner's engagement, assessment, results and reporting in one centralized location, is in place. All of the above can be done/delivered by online and other platforms without much loss of reliability. Hence the M.Com. programme is suited for both ODL/OL mode of learning.

V. Instructional Design

Course Curriculum: Institution shall adopt specialized approach where the task involved in course design & development is assigned to professionals in the particular department of the university and/or external experts. A draft with the objectives shall be prepared. It shall be evaluated by Institution who in turn composes a team of experts to have judicious review of the proposed course that it meets the objectives of ODL/OL education.

Program Structure: Institution shall constitute a team of experts to review the course structure. The review team shall provide its feedback and recommendations to the concerned faculty. In case of any modifications suggested by the review team, the curriculum of the course shall be re-worked upon.

Study Materials: The study material shall be Self-Learning (SLM) format, which is the essence of standard distance learning Programs. Thus, Institution shall initiate to develop all materials in SLM format. Experts both internal & external shall write the study materials in papers like accounting, taxation, law, finance etc. on the specific guidelines laid down by the statutory body.

Review by Board of Studies (BOS): The course shall meticulously be reviewed by BOS. Recommendations of BOS shall be implemented on priority. It shall also check & define the applicability, credit hours, scheme of examinations for the course.

Approval by Academic Council: Finally, the course shall be submitted to the Academic Council of the University for Final Approval.

Programs shall be offered on semester basis. A modular approach towards pursuing a long term degree Program shall be implemented. Academic activities shall be linked together to engage learner and maximize learning.

Program structure: Master of Commerce

SEMESTER - I					
Papers		Marks		Total Marks	Credit Hours
Paper No.	Title of the Paper	External	Internal		
MCO 101	Principles of Management and Organizational Behavior	70	30	100	4
MCO 102	Accounting for Managerial Decisions	70	30	100	4
MCO 103	Quantitative Techniques	70	30	100	4
MCO 104	Economics for Managers	70	30	100	4
MCO 105	Computer Application in Business	70	30	100	4
	Total			500	20
Semester-II					
MCO 201	Emerging Business Law	70	30	100	4
MCO 202	Business Environment	70	30	100	4
MCO 203	Marketing Management	70	30	100	4
MCO 204	Financial Management	70	30	100	4
MCO 205	Research Methodology	70	30	100	4
MCO 206	Human Resource Management	70	30	100	4
	Total			600	24
SEMESTER-III					
MCO 301	E-Commerce	70	30	100	4
MCO 302	Entrepreneurship & MSME Management	70	30	100	4

MCO 303	Financial Institutions and Markets	70	30	100	4
MCO 304*	SPL PAPER-1	70	30	100	4
MCO 305*	SPL PAPER-2	70	30	100	4
MCO 306*	SPL PAPER-3	70	30	100	4
	Total			600	24
Special Papers (And any one of the following three Optional Groups)					
Group-A Accounting					
MCO 304A	Corporate Tax Planning	70	30	100	4
MCO 305A	Accounting Theory and Practice	70	30	100	4
MCO 306A	Corporate Reporting and Analysis	70	30	100	4
Group-F Finance					
MCO 304F	Advanced Financial Management	70	30	100	4
MCO 305F	International Financial Management	70	30	100	4
MCO 306F	Security Analysis and Portfolio Management	70	30	100	4
Group-M Marketing					
MCO 304M	Services Marketing	70	30	100	4
MCO 305M	Advertising and Sales Promotion Management	70	30	100	4
MCO 306M	Consumer Behavior	70	30	100	4
Semester-IV					
MCO 401	Strategic Management	70	30	100	4
MCO 402	Business Ethics and Corporate Governance	70	30	100	4
MCO 403	Dissertation and Viva - Voce			100	6
MCO 404*	SPL PAPER-4	70	30	100	4
MCO 405*	SPL PAPER-5	70	30	100	4
	Total			500	22
	Grand Total			2200	90
Two compulsory papers, One Dissertation & Two Special Papers of 100 marks each					
Semester IV (Special Papers) And any one of the following three Optional Groups					
Group-A Accounting					
MCO 404A	Advanced Accounting	70	30	100	4
MCO 405A	International Accounting	70	30	100	4
Group-F Finance					
MCO 404F	Financial Risk Management and Derivatives	70	30	100	4
MCO 405F	Project Management	70	30	100	4
Group-M Marketing					
MCO 404M	Sales and Distribution Management	70	30	100	4
MCO 405M	Retail Business Management	70	30	100	4

*Note: The total credit hours for M.Com. Course is 90 (CH).

A. The weightage distribution for evaluation shall be as follows:

	Mid Term Test I Internal	Mid Term Test II Internal	End Term Semester External	Total
Subjects without Practical	15	15	70	100

B. Dissertation

Identification of the Problem	Literature Review	Methodology	Finding and Analysis	Project Report or Thesis	Viva Voce	Total
10	10	10	40	10	20	100

VI. Procedure for admissions, curriculum transaction, evaluation and medium of instruction:

Minimum Eligibility: Bachelor's degree in any discipline from a recognised university/institution.

Examination: CDOE is an institution owned and controlled by the authority of Sambalpur University. The M.Com. Examination in respect of CDOE students shall be conducted by the Sambalpur University. All matters relating to the examinations, i.e. result mark sheet, degree etc. are dealt with the Sambalpur University.

Evaluation: Though the evaluations of Assignments / Seminar / class test / tutorial etc. shall be conducted to evaluate the students with 30% credit for continuous evaluation and 70% credit for end term examination, the final evaluation shall be done through Term End Examination (weight age: 100%).

Curriculum Transaction: In the M.Com. Programme, the teaching shall be imparted mainly through Lecture method during the Personal Contact Programme. It shall also make use of smart class room. The printed study materials shall be sent to the students by post. Efforts shall afoot to provide the study material in soft copies to the learners and to provide them the facility to download the study material from the website through their respective student ID.

Medium of Instruction: The medium of instruction in M.Com. shall be English. The study materials will be made available to the students in English language. The lectures in personal contact programme shall be delivered in English.

VII. Requirement of the laboratory support and Library Resources:

Laboratory support: There is a requirement of computer laboratory which shall be specifically useful for this course. The CDOE has a Computer Lab with 30 personal computers connected by high speed Internet and wireless networks, LAN and printers, white board with multi-media projection facilities.

Library Resources: Apart from the printed study materials, the library for the M.Com. Programme shall be made enriched with text and reference books in financial accounting, cost accounting, management accounting, law, taxation etc. for the reference of the students. Steps shall also be made to subscribe journals, business magazines, business news papers, audio-video materials etc.

One to One classes: From time to time, the CDOE shall conduct one to one class online for students on demand basis.

Doubt clearing session: A provision to interact with subject faculties shall also be facilitated to students. Students can clear their doubts one to one with faculty members.

Assignments, Case Studies, Project Work: Apart from the main learning materials, students shall be provided with assignments, case studies and project work. These learning components shall generally be based on contemporary situation in the industry and markets.

Lab Computers with Configuration			
Sl. No.	Configuration	Software	Usage
1.	Intel core i7 processor RAM: 8GB Storage: 1TB	1. Windows 10 operating system or Windows 11 2. Linux operating system (Ubuntu or CentOS)	Practical and program execution
Total	30		

VIII. Cost estimate of the programme and the provisions:

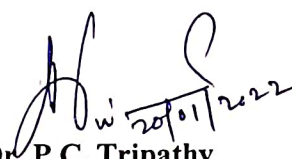
1. The course Fees for MCOM Shall be ₹ 10,000/- per semester $\times 4 = ₹ 40,000/-$ for 2 years +
2. Examination Fees: ₹ 1000/- per semester $\times 4 = ₹ 4000/-$
= Grand Total ₹ 44,000/- (1+2)

IX. Quality assurance mechanism and expected programme outcomes

Sambalpur University is one of the premier University of Odisha enlisted under NAAC Grade-A. It has its own effective quality assurance and control mechanism. The detailed is mentioned in separate page. The expected outcome of this programme is to provide quality education in more economical way to produce quality professionals in the fields of commerce who will be ready to serve society and mankind in more effective way.

IQAC has a mandate to review the teaching and learning process. The Primary aim of the IQAC is to develop a system for conscious, consistent and catalytic action to improve the academic and administrative performance of the institution. The Sambalpur University has an IQAC with the following objectives:

- The primary aim of the IQAC is to develop system for conscious, consistent and catalytic action to improve the academic and administrative performance of the institution.
- IQAC is to keep the institution abreast of and abuzz with quality sustenance activities on a wide gamut of pertinent issues.
- IQAC is to generate good practices, ideas, planning, implementing and measuring the outcome of academic and administrative performance of the institution.
- The IQAC submits the Annual Quality Assurance Report of the University duly approved by statutory bodies of the University to NAAC regularly.



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