Dr. M.G.R.
EDUCATIONAL AND RESEARCH INSTITUTE
DEEMED TO BE UNIVERSITY
University with Graded Autonomy Status
(An ISO 21001 : 2018 Certified Institution)
Periyar E.V.R. High Road, Maduravoyal, Chennai-95. Tamilnadu, India.

CENTRE FOR ONLINE PROGRAMMES

PROGRAMME PROJECT REPORT (PPR) – M.Com

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Name of the Faculty: Faculty of Commerce

Name of the Programme: M.COM – PG Degree Program

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INTRODUCTION:

The department of commerce was started in the year 2014 and subsequently upgraded as a post Graduate with the introduction of M.com Programme. The department offers an undergraduate Programme in General, Accounting & finance, Corporate Secretaryship and Computer Application in conventional mode and B.Com General in Online mode.

The curriculum of commerce education in the department is highly application oriented and hence the department follows a multidimensional pedagogy for different program such as Lectures, tutorials, seminars & workshops, Assignments, projects, industry interaction. The department has highly qualified and experience teaching staff.

The faculty of the department has published large number of research papers both in national and international journals. They have also presented papers at various seminars/conferences. The department has organized a number of seminars, Events and conference.

Social outreach and public interaction Program is an integral part of the departmental activities. The department has proved its excellence with a committed staff and enthusiastic students with consistency bring Kudos to the department in the field of academic and extracurricular activities.

Programme Title	M.Com
Specialization	General
Eligibility	M.Com – B.Com Degree from Recognized University
Minimum Duration	MCom - 2years

PROGRAMME EDUCATIONAL OBJECTIVES:

PEO 1: To provide a strong foundation in Accounting, Finance, Business Laws and Taxation to the learners

PEO 2: To Motivate them to pursue Higher Education like M.Com, M.B.A, C.A

PEO 3: To provide sufficient knowledge and skills to learners to seek employment or for managing Business organization effectively

PEO 4: To provide essential courses and special guidance to become a successful entrepreneur

PEO 5: To nurture the learners with the intellectual, personal & societal skills for an holistic education

PEO 6: To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co curricular aspects

PEO 7: To impart quality and need based education, to sensitize the students to their changing Roles in society through awareness raising activities

NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS:

This Programme targets candidates who can take the traditional path of Accounting jobs, chartered Accountancy, Company Secretary, Bank-PO exams, etc., or opt for unconventional options such as financial risk management, investment banking etc., the candidate can also choose to take up teaching career after B.Com by pursuing B.Ed and M.Com.

APPROPRIATENESS OF PROGRAMME:

Keeping in mind the Vision of the Institution, the Programme is designed in such a way to prepare learners for Higher Education in Commerce and Business Studies, to provide contextually relevant commerce Education, To impart state of art knowledge in

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subject like Marketing, Human Resource, Entrepreneurship, Accounting practice, E-Commerce and an Educative Community marked by excellence and integrity.

PROCEDURE FOR ADMISSION:

The Institution is highly reputed and accredited with 'A+' Grade by NAAC with Special Graded Autonomy and also certified with ISO 21001:2018 by TUV SUD South Asia Private Limited. The Institute is recognized as Deemed to be University offers undergraduate, postgraduate programmes and Research in various disciplines. Admission sought into this prestigious Institute is based on the norms prescribed by the statutory bodies. Foreign students can be admitted following the guidelines of MoE and UGC.

- All the information regarding eligibility norms and mandatory documents required and registration is available on this website (www.drmgronline.in)
- The candidate has to ensure that their education / qualifying degree has been issued from a recognized Institution / University only.
- At the time of online registration the candidates have to scan and send all their relevant documents as mentioned in the registration process on this website (www.drmgronline.in)
- The admission would be processed as per the information provided by the candidate and if at any stage, it is found that a candidate has furnished wrong or misleading information, his/her candidature will be cancelled immediately.
- The candidate should ensure that he/she satisfies the eligibility norms for the program he/she wishes to enroll.
- Submission of documents and payments to University is subject to eligibility criteria as per the guidelines of the University.
- Upon receipt of complete set of mandatory documents and applicable fees, the University enrollment team would then verify all the documents.

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- In standard conditions the candidate should receive the provisional number within 21 working days after submission of all mandatory documents & applicable fees. (Courier delivery timelines additional at actuals)

- The admission will be treated as enrolled only after Enrollment / Registration Number has been generated by University subject to provisional or confirmed enrolment

- University reserves the right to change the programme structure, Programme curriculum, eligibility norms and course conduction pattern and revise fees at any point of time

TEACHING LEARNING AND EVALUATION:

A student is normally expected to complete the M.Com Programme in 4 Semesters (two academic years) but in any case not more than 8 semesters. Each semester shall normally consist of 15 weeks. The Director – Online Programs shall ensure that every teacher imparts instruction as per the number of periods specified in the syllabus and that the teacher teaches the full content of the prescribed syllabus for the course being taught, End-Semester Examination will ordinarily commence immediately after the last working day of the semester.

The e-learning material shall have four quadrant approach; as per UGC (Credit Framework for online learning courses through SWAYAM) Regulations, 2016 taking into consideration the following, namely

- Quadrant-I is e-Tutorial; which shall contain: Video and Audio Content in an organized form, Animation, Simulations, Video Demonstrations, Virtual Labs, etc, along with the transcription of the video.

- Quadrant-II is e-Content; which shall contain; self instructional material, e-Books, illustrations, case studies, presentations etc, and also contain Web Resources such as further references, Related Links, Open source Content on Internet, Video, Case Studies, books including e-books, research papers and

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journals, Anecdotal information, Historical development of the subject, Articles, etc.

- Quadrant-III is the Discussion forum for raising of doubts and clarifying them on a near real time basis by the Course Coordinator or his team.

- Quadrant-IV is Assessment, which shall contain; Problems and Solutions, which could be in the form of Multiple Choice Questions, Fill in the blanks, Matching Questions, Short Answer Questions, Long Answer Questions, Quizzes, Assignments and solutions, Discussion forum topics and setting up the FAQs, Clarifications on general misconceptions.

The University would provide student's access to Learning Management System for each student to access the online course ware.

Quadrant	**Quadrant Type**	**Learning Resource Type**	**Type**	**Delivery Format**
1.	E-Tutorial	Tutorials: Recorded Videos	Chapter Level	MP4 (Audio Video Content)
		Animation Gamified Module	Chapter Level	SCORM File
		Simulated Case Study	Subject Level	SCORM File
		Synchronous Interactive Sessions – Live Sessions	Chapter Level	Real Time Technology based Synchronous Activity
2.	E-Content	E-book	Chapter	PDF/Notes

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			Level	
		Study Guide	Chapter Level	PDF/ Bullet Notes
		Web Resources	Chapter Level	Articles and Reference Videos from Swayam, NPTEL and other open platforms
3	Discussion Forum	Discussion Forum	Chapter Level	Real Time Technology based Synchronous Activity
				Synchronous Activity
4	Assessment	FAQ	Chapter Level	System Upload for objective Questions with Answer keys and document upload for subjective questions in assessment in form of Assignments (Continuous Evaluation)
		Misconception	Chapter Level	
		Practice Assignment	Chapter Level	

LMS Link:https://virtualcampus.drmgronline.in/users/login
The students would get the following Learning Resources through LMS for everycourse /subject:

- E-Books (Self-Learning Material)

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- Study Guide (PPT)
- Practice Test through LMS – Gamified Module
- Audio/Video Component in Learning Management System - Tutorials
- Reference Material – Web Resources for research purpose
- Simulated Case Study
- FAQ and Misconceptions for each course/subject
- Practice Self-Assessment Question (Essay Questions)
- Discussion Forums through LMS
- Live Interactive Synchronous Online Sessions would be conducte
- d through the Learning Management System

EVALUATION CRITERIA:

Nature of questions will include different types such as structured essays (Long Answer Questions - LAQ for 50%), Short Answer Questions (SAQ for 30%), Brief Question type for 20% weightage in the University Question paper pattern:

- Section A (5 x 4 = 20) Marks, (Answer any 5 questions out of 6 questions)
- Section B (5 x 6 = 30) Marks, (Answer any 5 questions out of 7 questions)
- Section C (5 x 10 = 50) Marks, (Answer any 5 questions out of 7 questions)

One main examination per semester will be conducted in an academic year (Two semesters per academic year). N+2 pattern is followed to clear arrear / passed out batch students

Internal assessment: Internal assessment shall be conducted as, Multiple Choice Questions, Descriptive Questions and discussion forum. It shall relate to different ways in which learners participate in learning process including assignments, discussion forums, etc., in the desired format:

- Assignment 1 (MCQ Based Objective Type Questions)
- Assignment 2 (Subjective Assessment): Subject Evaluation by theFaculty.
- Assignment 3 – Discussion Forum for every Subject

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Learners must secure at least 40% marks of the total marks assigned for internal

assessment in a particular subject in order to be eligible for appearing at the final University examination of that subject.

Internal assessment marks will carry weightage of 25% while awarding internal marks for students in all subjects.

External semester Exam will carry weightage of 75% while awarding external marks for students based on their performance in University Examination.

QUESTION PAPER DESIGN:

Design of question paper takes into consideration all levels of knowledge domain e.g. Bloom's taxonomy of cognitive domain. Appropriate verbs are used for the questions at each level to assess higher levels of learning. Combination of various types of questions e.g. structured essays including Long Answer Questions (LAQ), Short Answer Questions (SAQ), and Brief Questions.

GRADING PATTERN:

Grading System for Choice Based Credit System (CBCS) – University adopts a ten point grading system. Conversion of credit(s) into grade(s) Grades and Grade Points

Grade Points	Letter Grade	Range of Marks
10	H	90-100
09	S	80-89
08	A	70-79
07	B	60-69
06	C	50-59
-	F	< 50
-	AB	Absent

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-	RA	Re-Appear
	F*	Fail due to External Mark

F*, F, AB, RA – No Grade Points

Passing Minimum: External 50% and Internal + External 50% of the Maximum Marks

RELEVANCE OF THE PROGRAM WITH HEI'S MISSION AND GOALS:

Master of Commerce is a two year post graduate degree programme. It is one of the most lucrative courses in India that can open a vast number of career opportunities. Especially candidates who like to pursue a career in financial and accounting filed take up this programme. M.com in online mode of learning gives freedom to learn while earning. In today's job market there is a demand for M.Com candidates in management and economics related fields. Therefore there is a shift towards this programme in the Higher Education arena. Our M. Com degree programme is designed to nurture the vision and mission of the Institution at large.

REQUIREMENT OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:

The University Library is enriched with KNIMBUS platform, wherein the E-Resources are exhibited for the usage of the Faculty, Research Scholars and the Student Community.

KNIMBUS is an data search and collaboration platform that connects the researchers of various field particularly for Scientific, Technical and Medical stream. It enables them to create and share information with like minded researchers. It serves for the student community to get introduced to the knowledge world.

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Features:

Single Search Window: Single factor get entry to all subscribed content and open sources custom – made for your Library which ensures your search to be effective, quick and simple.

Top Results:

On the foremost page, it shows the famous articles. It additionally permits users to browse famous search results through superior search options.

Bibliography:

All the search effects have whole bibliography including authors and booklet small print that can be exported as citations. This characteristic helps you store your precious time.

Research Profile:

Detailed profile facets work locations, education, experience, know how domain, interests, etc., helps get your work identified in the community.

Personalized Workspace:

Knimbus provides you with on-line folders to shop your searchers and links to published content. It additionally permits you to retailer your own documents.

COST ESTIMATE OF THE PROGRAMME AND THE PROVISIONS:

Programme fee will be displayed on official website of the University from time to time.

QUALITY ASSURANCE MECHANISM AND EXPECTED PROGRAMME OUTCOME:

- The CIQA (Centre for Internal Quality Assurance) follows the Quality Assurance guidelines on learning materials in multimedia, curriculum and pedagogy, as specified by the commission and post its quality assurance mechanism in the website

- The CIQA also takes adequate measures for training and capacity building of its

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teaching and administrative staff and counsellors/co-ordinators/mentors at regular intervals

- It also ensures that the quality of programmes of study is maintained at par with the standards defined for the conventional mode of teaching

- The CIQA needs to exhibit the copies of the approval letters duly obtained or received from the concerned statutory or regulatory authority or council to offer programmes under its domain on the website as well as against the name of each programme in the brochure or bulletin of the Institution and inform the same to UGC from time to time

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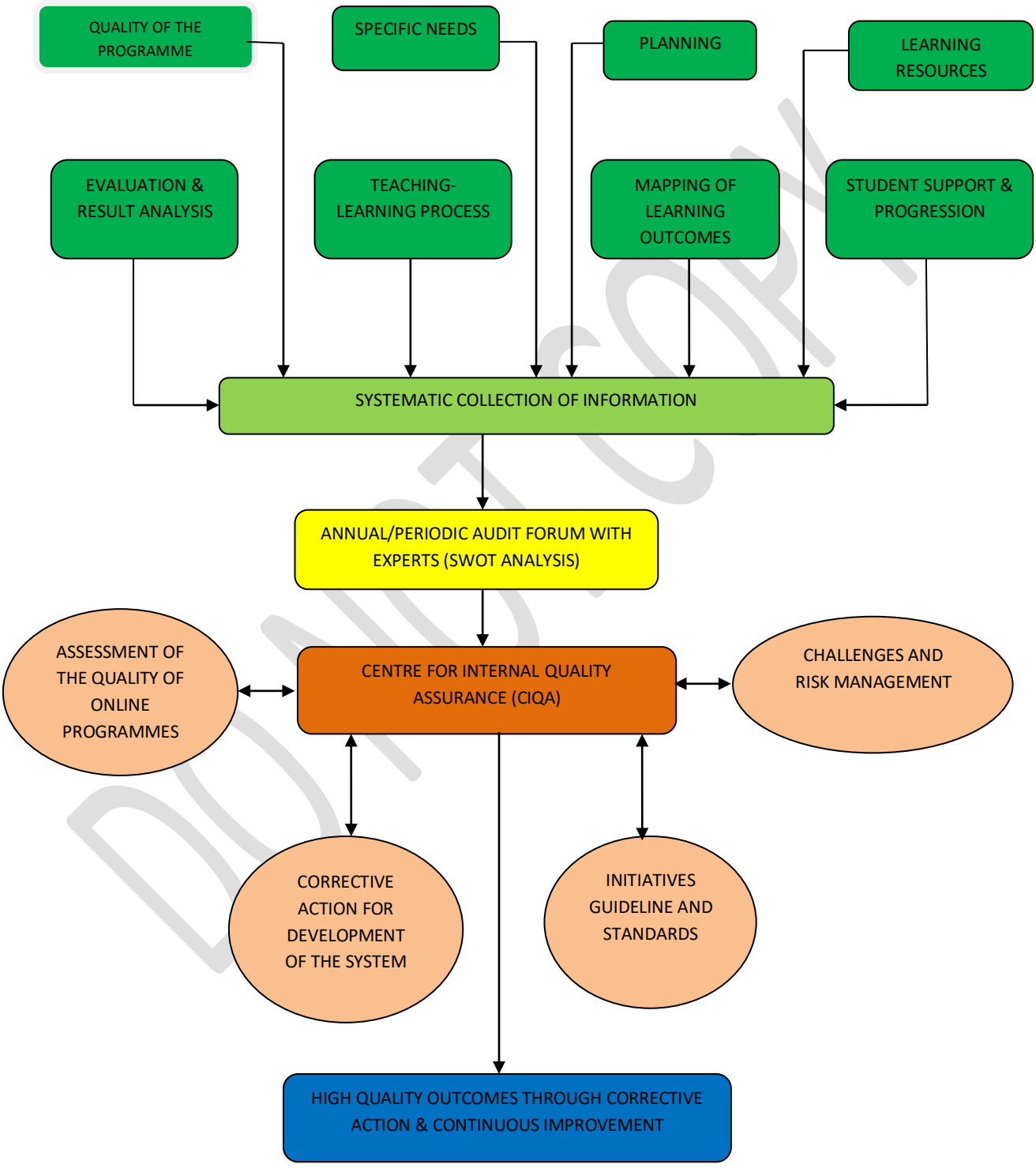
MECHANISM OF QUALITY ASSURANCE



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EXPECTED OUTCOMES:

PO1: The students developed management skills, Entrepreneurial skills, Numeric ability and well familiar with business regulatory framework.

PO2: Developed basic knowledge of important business laws, financial, costing management accounting and basic principles of economics.

PO3: The learners are capable to make decision at personal & professional level will increase after completion of this programme.

PO4: Students knowledge was enriched in selection and application of modern business world and capability to interface successfully

PO5: The curriculum offered a number of specialization and practical exposure which equipped the students to face the modern day challenge in commerce.

PO6: Capable to explore cross curricular talent individually and as a team.

PO7: Behavioral awareness for legal and social economic impact in commerce domain.

MAPPING OF PEO AND PO:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
PEO1	3	3	3	2	3	3	3
PEO2	3	3	2	3	3	3	3
PEO3	2	3	3	3	3	3	2
PEO4	3	3	3	3	3	2	3
PEO5	3	3	3	3	3	2	3
PEO 6	3	3	3	2	3	2	3
PEO 7	3	3	2	3	3	3	3

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PROGRAMME CURRICULUM:

SEMESTER I

S.No	Course Code	Course Title	L	T	P	C
1	HMC017G01	Advanced Corporate Accounting	3	1	0	4
2	HMC017G02	Advanced Management Theory	3	1	0	4
3	HMC017G03	E – Commerce	3	1	0	4
4	HMMA17C01	Advanced Business Statistics	3	0	0	3
5	HMC017G04	Managerial Economics	3	0	0	3
		Sub Total	**15**	**3**	**0**	**18**

SEMESTER II

S.No	Course Code	Course Title	L	T	P	C
6	HMCO17G05	Advanced Cost and Management Accounting	3	1	0	4
7	HMCO17G06	Accounting for Specialized Institution	3	1	0	4
8	HMCO17G03	Organizational Behavior	3	0	0	3
9	HMCO17G04	Business Regulatory Framework	3	0	0	3
10	HMCS17C02	Fundamentals of Information Technology	2	1	0	3
		Sub Total	**14**	**3**	**0**	**17**

SEMESTER III

S.No	Course Code	Course Title	L	T	P	C
11	HMCO17G09	Financial Management	3	1	0	4
12	HMCO17G10	Indirect Taxation	3	1	0	4
13	HMCO17G11	Corporate Governance And Business Ethics	3	0	0	3

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14	HMCO17G12	Entrepreneurship & Small Scale Business Management	3	0	0	3
15	HMCO17G13	Research Methodology	3	0	0	3
		Sub Total	**15**	**2**	**0**	**17**

SEMESTER IV

S.No	Course Code	Course Title	L	T	P	C
16	HMCO17G14	Direct Tax	3	1	0	4
17	HMCO17G15	Security Analysis And Portfolio Management	3	1	0	4
18	HMCO17P01	Project	15			15
		Sub Total	**6**	**2**	**0**	**23**

Total Credits = 75

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