

Program Project Report (PPR)
for
Distance Learning Program under
Graphic Era Directorate of Distance and Online Education

Master of Commerce

Graphic Era deemed to be University
Dehradun, Uttarakhand

Master of Commerce (M. Com.)

PROGRAMME PROJECT REPORT (PPR)

Graphic Era University started the School of Commerce in the year 2014 with the vision of providing the opportunity for quality education in Commerce to all realms of society. Since the beginning, hundreds of students have availed themselves of this opportunity for higher education in field of Commerce to a great extent throughout Uttarakhand and other part of India. Many students outside the State had also benefited from this.

Now it is the new Endeavour of the university to offer its functioning by offering different types of Conventional Graduate and Post Graduate Programmes in addition to value added Programmes which are very relevant to contemporary society. This is being done with the academic and infrastructural support of the eminent Schools and Interdisciplinary Interuniversity Centers of the University.

1. Mission & Objectives of M.Com Programme

1.1 Mission

The main objective of offering M.Com is to train manpower required for teaching, research and industry requirements. After completing M.Com Programme the candidate should be able to join in teaching profession as Assistant Professor, join in research in any of the Universities/Institutions for Ph.D Programme and join the corporate world such as Banking, Insurance, Securities Market, IT enabled services and Manufacturing at managerial level positions in the areas of Accounting, Finance, Taxation, Marketing and Human Resources or start their own enterprises. The Post Graduate Programme in Commerce (M.Com) has been designed to provide high quality, relevant business education to B.Com/ BBA/BBM graduates with diverse socio economic backgrounds intending to develop their skills and knowledge in business, as well as those who wish to broaden their undergraduate business degree, with a holistic concern for better life, environment and society.

1.2 Objectives

1. To enable every student to cope up with the latest developments in business and accounting in the contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.
2. To produce commerce post graduates with the required skills, problem solving ability and professionalism essential for being successful.
3. To ensure all-round development of the students' personality through proper education and exposure to the vast treasure of knowledge.
4. To provide exposure to learners in the latest trends in the branch of Commerce, and competence and creativity to face global challenges.
5. To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their own business establishments.
6. To facilitate students with skills and abilities to become competent and competitive for a good career and job placement.

2. Relevance of M.Com Programme with HEI's Mission and Goals

The Two Year Master of Commerce Programme is offered with an intention to impart specialized knowledge in different domains of business for inculcating an appropriate blend of intellectual skills and moral values in the students. More specifically, the Programme aims at developing human potential to serve

- (i) the Teaching Profession at various levels,
- (ii) the needs for Research in the Social Sciences, and
- (iii) the needs of Industry at the micro- and macro-levels.

The M Com Programme being offered through Distance mode is closely aligned with the vision and mission of the same Programme offered through regular mode in the University.

Nature of Prospective Target Group of Learners

M.Com Programme has been designed to meet the expanding needs in Commerce education at all levels and provide necessary manpower to business, industry, service and government and private sectors in the areas like accounting, finance, taxation etc. The Programme offered through the Distance mode of the University will be an advantage for those who could not join regular colleges owing to constraints such as eligibility for enrolment, age of entry, time and place etc. Further, the target group of learners includes those from socially and economically disadvantaged groups (such as scheduled castes, scheduled tribes, fishermen, other backward communities, women, people below poverty line etc). Understanding the needs of the learners, we have structured our learning material and induction Programmes to lead the learners through the threshold of higher education and lead them through the course of the Programme and the final evaluation.

3. Appropriateness of Programme to be conducted in Open and Distance Learning Mode to acquire specific skills and competence

Distance learning Programmes are getting popularity in India and a large number of students desire to continue their studies along with their employment. The Programme could be considered appropriate in ODL mode to acquire specific skills and competence for the following reasons:

- 3.1 All the courses in the Programme are theory and/or problem based. So, no laboratory or experiment is needed to impart the skills and competence required for the Programme.
- 3.2 The specific skill and competencies required for an M.Com student can be imparted to a great extent through video lectures, CDs, SLMs prepared with the approach of self-explanatory, self-contained, self-directed, self-motivating and self-evaluating.
- 3.3 Availability of large volumes of study material on the various courses of the M Com Programme in the Internet or websites of the UGC or Universities in the form of notes in word/PDF format, PPTs, videos etc, and the counseling hours earmarked per course are considered sufficient to impart the required skill and competencies for the Programme.
- 3.4 The Programme is designed to impart necessary teaching skills among students by educating them with the diverse theories, models, approaches and intellectual traditions in commerce

3.5 The Programme practices the students in academic writing and equally helps them to improve their presentation skills through mandatory assignments and seminars.

4. Instructional Design

4.1 Curriculum Design

The University will be revising the curriculum and syllabi of its M.Com Programme once in every three years to ensure that the content is updated to reflect current academic knowledge and practice and also to ensure that the University used to provide the best learning experiences possible for students. As part of curriculum design, the curriculum and syllabus revision workshop considered the flexibility of adoption of the Course offered through Distance Learning Mode, and thus made an attempt to make required changes in the scheme and evaluation of the Programme .

4.2 Programme Details

Sem	Course Code	Title of Course	Course Type	Credits	Contact Session (Hrs)	IA (Marks)	ESE (Marks)	Total
I	DMC1CMT01	Advanced Financial Accounting	Complementary	4	12	20	80	100
	DMC1CMT02	Business Management	Complementary	3	9	20	80	100
	DMC1CMT03	Financial Management Concepts	Complementary	3	9	20	80	100
	DMC1CMT04	Quantitative Techniques	Complementary	3	9	20	80	100
	DMC1CMT05	Research Methodology	Complementary	3	9	20	80	100
		TOTAL			16	48	100	400
II	DMC2CMT06	Financial Management Strategies	Complementary	3	9	20	80	100
	DMC2CMT07	Human Resource Management	Complementary	3	9	20	80	100
	DMC2CMT08	Management Accounting	Complementary	3	9	20	80	100
	DMC2CMT09	Operations Research	Complementary	4	12	20	80	100
	DMC2CMT10	Project Management	Complementary	3	9	20	80	100
		TOTAL			16	48	100	400
	DMC3CMT11	Advanced Cost Accounting	Complementary	4	12	20	80	100

DMC3CMT12	International Business	Complementary	3	9	20	80	100
DMC3CMT13	Direct Taxes, Law and practice	Complementary	3	9	20	80	100
DMC3CMT14	Management Information System	Complementary	3	9	20	80	100
DMC3CMT15	Security Analysis and Portfolio Management	Complementary	3	9	20	80	100
	TOTAL		16	48	100	400	500

Optional (Finance Stream)

IV	DMC4OPT01	Business Environment	Open	2	6	20	80	100
	DMC4OPT02	Financial Services	Open	3	9	20	80	100
	DMC4OPT03	Investment Management	Open	3	9	20	80	100
	DMC4OPT04	Direct Tax: Assessment and Procedures	Open	3	9	20	80	100
	DMC4OPT05	Higher Accounting	Open	3	9	20	80	100
	DMC4VV01	Viva Voce	-	2	-	-	100	100
	Total		16	42	100	500	600	

Optional (Marketing Stream)

IV	DMC4OPT06	Marketing Management	Open	2	6	20	80	100
	DMC4OPT07	Market Research	Open	3	9	20	80	100
	DMC4OPT08	Marketing of Services	Open	3	9	20	80	100
	DMC4OPT09	Direct Taxes- Assessment and Procedures	Open	3	9	20	80	100
	DMC4OPT10	Higher Accounting	Open	3	9	20	80	100
	DMC4VV02	Viva Voce	--	2	-	-	100	100
	Total		16	42	100	500	600	

	Total		16	42	100	500	600
	Grand Total		64	180	400	1700	2100

Notes: ESA: End Semester Examination

4.3 Duration of the Programme

Four semesters spread over two years.

4.4 Faculty and Support Staff Requirement

Course Co-ordinator

CA.Priti Sharma

Qualification: CA, M.Com (Finance)

Teaching Faculty

M Com Programme is co-ordinated by a full time regular faculty member of the University. Apart from this, the SDE has a panel of experts and qualified external teachers approved by the University. Their services are used in the preparation of Self Learning Material for engaging contact classes and for evaluation of answer scripts. There is sufficient number of staff in the administrative and academic division of SDE for the administrative work involved in the smooth conduct of the Programme.

Instructional Delivery Mechanism

In addition to provide SLMs prepared in line with the UGC guidelines on preparation of SLMs, students are offered 48 contact hours for each semester at the head quarters of the School of Distance Education and at the Learner's Support Centers during the weekend. The personal contact Programmes are being taken using audio visual aids, and students are encouraged to use web resources such as books, notes, videos etc.

The university has centralized resources to enable the student support activities in respect of Information Centre, Library with good collection of books and journals, Wi-Fi connectivity, Counseling, Students Grievance Redressal Cell, Post Office , Snack bar and Refreshment Centre, Reprographic centre etc.

5. Procedure for Admissions, Curriculum Transaction and Evaluation

5.1 Admission

The admission notifications for M Com Programme, among others are being issued in leading national and regional dailies during June-July and Dec-Jan. The detailed information regarding admission is being given on the SDE website and on the admission website. Students seeking admission shall apply online.

5.2 Minimum Eligibility for Admission

Those who have not less than 45 per cent marks in part III optional or 4.5 CCPA out of 10 or 1.8 CCPA out of 4 in B Com Finance, B Com Computer Application/ B.Com Co-operation/B. Com. Travel and Tourism (Vocational and Restructured) B. Com. Tax Procedure and Practices (Vocational and Restructured) B Com Actuarial Science Vocational/ B. Com. Office Management and Secretarial Practice/

B. Com. Hotel Management and Catering (Restructured)/ BBA/ BBS/BBM are eligible for admission to M Com Programme.

5.3 Personal Contact Programme

The students are offered Personal Contact Programmes at the head quarters of the School of Distance Education and at various Learning Support centers. There shall be at least fifteen instructional days in a semester and a minimum of ninety instructional hours.

5.4 Evaluation

Evaluation of each course shall be done on the basis of End Semester Assessment (ESA). There will be no internal assessment component for the course. Marks for each paper will be awarded out of 100. The minimum marks prescribed for Pass and Class as in the Regulations for the Regular courses shall be followed without any change. General rules existing in the case of Regular courses will be followed in the conduct of Viva-voce examinations.

Per Cent Marks in a Course	Grades	Grade points	Rating
>85	O	10	Outstanding
75-84	A+	9	Excellent
65-74	A	8	Very Good
55-64	B+	7	Good
50-54	B	6	Above average
45-49	C	5	Average
40-44	P	4	Pass
<40	F	0	Fail
	AB	0	Absent
	DB	0	Debarred

The grades shall be awarded on the basis of cutoff marks or grade boundaries decided as follows:

Calculation of SGPA & CGPA

SGPA

$$SGPA = \frac{\sum_{x=1}^n C_x \cdot GP_x}{\sum_{x=1}^n C_x}$$

where,

C_x = Number of credits assigned to the x^{th} course in a semester

GP_x = Grade Point earned in the x^{th} course

n = Number of courses in the semester

CGPA

$$CGPA = \frac{\sum_{i=1}^N C_i \cdot GP_i}{\sum_{i=1}^N C_i}$$

where,

C_i = Number of credits assigned in the i^{th} course

GP_i = Grade points earned in i^{th} course.

N = represents the number of courses in which student was registered and earned a grade P and above up to the semester for which CGPA is to be calculated.

MINIMUM ACADEMIC REQUIREMENTS:

- The student must score a minimum Grade 'P' in each course unit.
- The minimum passing SGPA for each semester is 4.5 for Under Graduate Programs and 5.0 for Post Graduate, Integrated and Dual Degree Programs.
- The student should secure a minimum overall Cumulative Grade Point Average (CGPA) of 6 in the case of Post Graduate, Integrated and Dual Degree Programs and 5.0 in the case of Under Graduate programs at the end of final year.

SEMESTER GRADE POINT AVERAGE:

The semester performance of the student is indicated as "Semester Grade Point Average (SGPA)" at the end of every semester. SGPA is the weighted average of Grade Points of all letter grades secured by a student for all the course units in the Semester.

5.5 Fee

Rs 6000/- per semester

6. Requirement of the Library Resources

Graphic Era University Library and Information System consists of University Library, libraries of the Schools . Library has an Advisory Committee which comprises of all HODs, librarian and three faculty members. The committee before starting of academic session reviews the availability of books, journals, e-resources of the library and on the basis of that the new order of books and other resources are placed. As the library committee before starting of the session plan for the entire session because of that we don't have any deficiency in the library and as per the norms our libraries are well stocked. This committee also carries out several activities such as-

- Provision of display racks for the latest arrivals (books, magazines and journals).
- Provision of reprographic facility to cater to the user needs.
- Provision of facility for internet and e-journals.
- Provision of UPS backup to library in case of power failure.
- Provision of comfortable seating for ease of reading.

- Library area, working hours, floor plan

S.No	Name of Library	Total area of the library in sq.feet	Total seating capacity	Working hours	Overall Plan	Floor Plan and Display
1	Central Library	8879.00	150	8.00Am-8.00Pm on week days. Reading Room: 8:00Am to 11:00 Pm	Reading Halls, Cyber Center, Stack Area, separate Reference and Periodicals Sections,	Clear and prominent display of floor plan and adequate sign boards are placed at appropriate places.
2	CS/IT LIBRARY	4769.47	60	9:00 AM TO 6:00 PM	Male & female wash rooms	
3	MCA Library	2247.33	45	8:00 Am to 6:00 Pm		
4	MBA Library	3227.46	70	9:00 Am to 7:00 Pm		

Individual reading carrels – Every floor

Lounge area for browsing – Stacks

IT Zone for accessing e-resources – Internet facility

Clear and prominent display of floor plan; adequate sign boards; fire alarm; access to differently-abled users and mode of access to collection.

OPAC is used to have online public access.

Online full-text electronic resources: The University has subscribed following e-resources/e-books.

- **ProQuest Dissertation & Theses Global Full Text Part B: Science & Technology**

- **Ebrary Science & Technology E Books**

- **Scopus Database**
- **Elsevier E-Journals**
- **Web of Science**
- **"Express Library", McGraw-Hill's e-textbook library**
- **IEEE- All Society Periodicals (ASPP IEEE Proceeding Order Plan(POP) (145 e-Journals) (2013)(Back files Access – since 2000)**
- **ASCE e Journals Package (34 e-Journals) (Back files Access- since 1983)**
- **ASME e Journals Package (26 e-Journals) (Back files Access- since 2000)**
- **EBSCO-Business Source Elite (1802 e-journals)**
- **ACM DIGITAL LIBRARY (1349)**
- **McGraw-hill's Access Engineering (523 e-books)**
- **Turnitin-Anti Plagiarism web tool (100 users)**

Turnitin-anti plagiarism software Solution is available to search articles in multiple databases.

Library also has website to provide access to e-publication to the students, research scholars, staff, and faculty in Campus/Hostel.

Library automation: Fully Computerized (ERP Software for institutional Management) online Cloud based is used in the library. Automated acquisition module, technical processing module for new purchase (Data entry, bar code generation) and circulation module for issue and return of books to the readers have been initiated with SIM. Library automation work management and back up management are administered through centrally controlled server room.

Total number of computers for general access :20

Internet band width speed: 55 Mbps /1 Gbps

Institutional repository: Library has planned to develop following repositories for the users:

- Article repository: Published research papers/articles of the faculty members
- Book Repository: Published books of the faculty members.

Content management system for e –learning is also available.

Participation in resource sharing networks/consortia (like INFLIBNET) is there.

Reprography: Reprographic facilities are made available at nominal cost to all.

Students and faculty Inter-library loan service is provided.

Information deploy and notification (Information Deployment and Notification):The information related to important current issues is deployed on the notice board of the library.

OPAC : OPAC is used to have online public access.

Downloads : Staff and students are allowed to download information on the current issues to enhance their knowledge.

Printouts : Printer is provided in the library to have printouts

Reading list/Bibliography compilation : The library has maintained digital catalogues containing details of resource materials. As per Devy Decimal Classification of International Standards, the same has been arranged by author, title and subject.

In-house access to e-resources: IEEE, ACM Digital library, ASME, ASCE, EBSCO, facility is available.

User orientation: The library arranges user orientation programmes at the beginning of every academic year for new students. This is conducted in two phases:

- General information about the library, topics covered and layout, various facilities in different section of the library, opening hours, holding rules and regulations, special features and services, use of softwares & e-resources
- Guided tour of the various sections of the library.

Assistance in searching database: The library staff assists all users in search for the desired information. It provides orientation on topics like e-resources access, citation analysis, journal impact factor and assistance regarding publications.

Infrastructural development of the library in the coming two years: Additional LAN /wi-fi to provide connectivity in various sections of the library.

- Construction of new library building which will be open 24x7.

- Installation of CCTV

Print Books

Library	Print books existing till 04/11/2017		Print books added 1 July 2013 to 04 Nov 2017																
			1 July 13 to 31 Dec 13		1 Jan 14 to 30 Jun 14		1 July 14 to 31 Dec 14		1 Jan 15 to 30 Jun 15		1 July 15 to 31 Dec 15		1 Jan 2016 to 30 Jun 16		01 July 16 to 31 Dec 16		1 Jan 2017 to 30 Jun 17		01 July 17 to 31 Dec 17
	Title	Volume	Title	Volume	Title	Volume	Title	Volume	Title	Volume	Title	Volume	Title	Volume	Title	Volume	Title	Volume	Title
Central Library	6602	80757	121	4790	94	1728	66	1063	52	712	60	1106	54	830	98	1626	50	905	86
Library	2480	25591	6	465	1	10	8	204			8	75	29	276	97	1511			
Library	1685	11455	8	77	3	15	6	44	2	11	47	424	63	887	20	347			32
	10767	117803	135	5332	98	1753	80	1311	54	723	115	1605	146	1993	215	3484	50	905	118
Course Wise Details																			
	767	8959	6	297			1	5	1	4	5	72	1	30					1
	986	12719	13	445	28	394	6	60	5	33	1	30			1	7			
T	1483	17739	23	657	10	220	2	50	9	142	4	91	6	86	8	486	11	492	22
L	571	11912	14	306	13	374	11	235	8	181	1	1	3	30					
Mechanical	802	14804	39	1001	15	401	8	179	8	146	16	375	18	206	3	75	4	35	2
Petroleum	259	4581	15	340	9	140	5	208	17	111	23	160	7	185	16	136	7	35	
TECHNOLOG																			
Applied Science	715	5083	11	1744	19	199	33	326	4	95	11	377	19	293	70	922	28	343	61
	1685	11455	8	77	3	15	6	44	2	11	46	424	63	887	20	347			32
/BCA	2480	25591	6	465	1	10	8	204			8	75	29	276	97	1511			
	1019	4960																	
	10767	117803	135	5332	98	1753	80	1311	54	723	115	1605	146	1993	215	3484	50	905	118

8. Quality Assurance Mechanism and Expected Programme Outcomes

The SDE has devised the following mechanism for monitoring the effectiveness of the

M.Com.

Programme to enhance its standards of curriculum, instructional design etc.

- (a) Established a Monitoring Committee at the University level to develop and put in place a comprehensive and dynamic internal quality assurance system to enhance the quality of the Programmes offered through Distance mode as per the norms and guidelines of the University Grants Commission (Open and Distance Learning) Regulations, 2017.
- (b) The SDE has an approved panel of experts for preparing SLM and Video Lectures. The SLM prepared is being edited by the board of subject expert. The SLMs are developed with the approach of self explanatory, self-contained, self-directed, self-motivating and self-evaluating.
- (c) The SDE of the University has full time faculty members exclusively for co-ordinating the Programme and also has a panel of qualified guest teachers for counselling students and engaging in personal contact Programmes..

Towards the end of the Programme, students will be able to:

- Develop an ability to teach Commerce for UG and PG Programmes in Colleges and Universities or undertake Research leading to M.Phil or Ph.D in Commerce.
- Write competitive examinations for securing lucrative jobs as teachers, finance managers, officers in government or other public/ private sectors etc.
- Appreciate importance of working independently and in a team
- Have exposure of complex commerce problems and find their solution
- Prepare business plans and projects effectively using quantitative and statistical techniques.
- Understand required analytical and statistical tools for financial and accounting analysis
- Develop an understanding of various commerce functions such as finance, accounting, auditing, taxation, investment analysis, financial analysis, project preparation and evaluation, and cost accounting
- Develop self confidence and awareness of general issues prevailing in the society.

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