PERIYAR UNIVERSITY

(NAAC 'A++' Grade with CGPA 3.61 (Cycle - 3)

State University - NIRF Rank 56 - State Public University Rank 25

SALEM - 636 011

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

Master of Commerce (M.Com.)

[SEMESTER PATTERN]

(2024-25 Onwards)

PROGRAMME PROJECT REPORT (PPR)

(Effective from the academic year 2024 – 2025

Programme Project Report (PPR)

I. Programme's Mission and Objectives:

The M.Com programme is designed to nurture holistic business professionals with specialized expertise in commerce, law, and accounting. It aims to prepare future business leaders and managers by focusing on multidisciplinary learning. The programme endeavors to equip students with the necessary knowledge, skills, and confidence to effectively navigate dynamic and competitive national and international business environments. The specific objectives are outlined as follows:

1. **Conceptual Knowledge and Analytical Skills:** Provide students with conceptual understanding, logical reasoning abilities, and analytical skills essential in the domain of commerce.

2. **Application of Concepts:** Enable practical application of theoretical knowledge gained throughout the course to real-world scenarios.

3. **Managerial and Entrepreneurial Skills:** Develop managerial and entrepreneurial competencies required to thrive in corporate settings and venture into entrepreneurial endeavors.

4. **Ethical and Social Awareness:** Foster all-round development by sensitizing students to the ethical and social responsibilities inherent in business practices.

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

The M.Com programme at Periyar University is intricately aligned with the institution's mission to provide inclusive educational opportunities across all levels. The programme aims to attract and cultivate employable graduates, particularly catering to individuals who cannot pursue education through traditional modes. This approach fosters a nurturing and inspiring learning environment, promoting freedom, empowerment, creativity, and innovation through advanced technologies, especially in the distance education format.

Mission:

1. **Inclusive Education:** Provide accessible educational opportunities to learners at all levels, particularly those unable to pursue traditional modes of education.

2. **Employability:** Attract and develop employable graduates through rigorous academic programs and practical skill development.

3. **Empowerment:** Foster a nurturing and inspiring learning environment that promotes freedom, empowerment, creativity, and innovation among students.

4. **Intellectual Competence:** Transform individuals into intellectually competent human resources capable of contributing to national development and global competitiveness.

5. **Ethical Awareness:** Instill ethical values and social responsibility in students, preparing them to be responsible leaders and professionals in their fields.

Vision:

1. **Leadership in Distance Education:** Become a leader in delivering high-quality distance education programs that leverage advanced technologies and flexible learning options.

2. **Global Impact:** Produce graduates, who are globally competitive, equipped with critical thinking, analytical skills, and managerial capabilities.

3. **Continuous Improvement:** Strive for continuous improvement in curriculum, pedagogy, and technology integration to meet evolving educational needs and industry standards.

4. **Community Engagement:** Engage with the community and industry to ensure program relevance and responsiveness to societal and market demands.

5. **Innovation in Learning:** Promote innovation in educational delivery methods and tools to enhance learning outcomes and student engagement.

III. Nature of prospective target group of learners:

The targeted group of learners for an M.Com (Master of Commerce) program typically includes individuals who have completed their undergraduate studies in commerce or related fields and are looking to advance their knowledge and career prospects in business, finance, accounting, and management.

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

Spelt the Programme Educational Objectives (PEOs), and Programme Outcomes (POs)

PEO 1: To Impart Analytical and problems solving skills

The students of Commerce can easily solve the complex problems and provide solutions through the concepts, methods available in different subjects.

PEO 2: To Implement Commerce cognizance in critical thinking

The students can apply the different concepts, theories and they can analyze various issues in the field of commerce and trade. It helps in sensitizing and familiarizing with the issues and finding solutions.

PEO 3: To Apply Research Knowledge

The students can independently collect data, analyze by using the appropriate logical, statistical and mathematical techniques interpreting in the right manner and arrive the solutions for contemporary research questions.

PEO 4: To attain Specialized Knowledge and Skills in various fields

The students can develop specialized knowledge in various fields by the way of improving analytical, critical, logical, qualitative and quantitative knowledge using the concepts and theories of Commerce.

PEO 5: To get Multidisciplinary and Global exposure

The student can acquire knowledge and skills by the way of learning the subjects from other disciplines which enables them to deal with the issues involving interdisciplinary and multidisciplinary knowledge at global level.

PEO 6: To enhance Management and Problem Solving Skills

The students can acquire management and problem solving skills and they will be exposed to work as a part of team and leaders.

Tansche Regulations On Learning Outcomes-Based Curriculum Framework For Post Graduate Education

Programme Outcomes (POs)

PO 1: Problem Solving Skill

Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.

PO 2: Decision Making Skill

Foster analytical and critical thinking abilities for data-based decision-making

PO 3: Ethical Value

Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.

PO 4: Communication Skill

Ability to develop communication, managerial and interpersonal skills.

PO 5: Individual and Team Leadership Skill

Capability to lead themselves and the team to achieve organizational goals.

PO 6: Employability Skill

Inculcate contemporary business practices to enhance employability skills in the competitive environment.

PO 7: Entrepreneurial Skill

Equip with skills and competencies to become an entrepreneur.

PO 8: Contribution to Society

Succeed in career endeavors and contribute significantly to society.

PO 9: Multicultural competence

Possess knowledge of the values and beliefs of multiple cultures and a global perspective.

PO 10: Moral and ethical awareness/reasoning

Ability to embrace moral/ethical values in conducting one's life.

Programme Specific Outcomes (PSOs)

PSO 1 – Placement

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors and beliefs and apply diverse frames of reference to decisions and actions.

PSO 2 - Entrepreneur

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.

PSO 3 – Research and Development

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

PSO 4 – Contribution to Business World

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society

To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

V. Instructional Design

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all PG courses including Lab Hours

Credit Distribution

Semester–I	Credit	Hours	Semester-II	Credit	Hours	Semester-III	Credit	Hours	Semester–IV	Credit	Hours
1.1. Core-I	5	7	2.1. Core-IV	5	7	3.1. Core-VII	5	7	4.1 Core – X	5	5
1.2 Core-II	5	7	2.2 Core-V	5	7	3.2 Core-VIII	5	7	4.2. Core-XI	5	5
1.3 Core – III	5	6	2.3 Core – VI	5	6	3.3 Core – IX	5	6	4.3 Core-XII	5	5
1.4 Elective -I	3	5	2.4 Elective – III	3	5	3.5 Elective - V	3	5	4.4 Project with viva voce	6	5
1.5 Elective-II	3	5	2.5 Elective -IV	3	5	3.6 Elective - VI	3	5	4.5 Elective - VII	3	5
						3.7 Internship	2	-	4.6 Elective - VIII	3	5
	21	**30**		**21**	**30**		**23**	**30**		**27**	**30**
Total Credit Points -92											

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits And Hours Distribution System For All Post – Graduate Courses Including Lab Hours

First Year – Semester – I

Paper Code	List of Courses	Credits	Marks		Total
			CIA	EA	
24DPCM01	Core I - Business Finance	5	25	75	100
24DPCM02	Core II - Digital Marketing	5	25	75	100
24DPCM03	Core III - Banking and Insurance	5	25	75	100
24DPCME01 24DPCME02	Elective I A-Security Analysis and Portfolio Management Elective I B – Capital Markets	3	25	75	100
24DPCME03 24DPCME04	Elective II A - Labour Laws Elective II B - Strategic Human Resource Management	3	25	75	100
		21	**125**	**375**	**500**

Semester-II

Paper Code	List of Courses	Credits	Marks		Total
			CIA	EA	
24DPCM04	Core IV - Strategic Cost Management	5	25	75	100
24DPCM05	Core V - Corporate Accounting	5	25	75	100
24DPCM06	Core VI - Setting up of Business Entities	5	25	75	100
24DPCME05 24DPCME06	Elective III A - Business Ethics and Corporate Sustainability (or) III B –Audit and Due Diligence	3	25	75	100
24DPCME07 24DPCME08	Elective IV A - Rural and Agricultural Marketing (or) IV B - Logistics and Supply Chain Management	3	25	75	100
	Skill Enhancement Course - SEC	2	25	75	100
	Human Rights	1	25	75	100
		24	**175**	**525**	**700**

Second Year – Semester – III

Part	List of Courses	Credits	Marks		Total
			CIA	EA	
24DPCM07	Core VII - Taxation	5	25	75	100
24DPCM08	Core VIII - Research Methodology	5	25	75	100
24DPCM09	Core IX - Computer Applications in Business	5	25	75	100
24DPCM10	Core X - International Business	4	25	75	100
24DPCME09 24DPCME10	Elective V A - Strategic Management (or) V B - International Financial Management	3	25	75	100
24DPCME11 24DPCME12	Elective VI A – Basics of Investments Elective V1 B - Marketing Analytics	3	25	75	100
	Internship / Industrial Activity [Credits]	2	25	75	100
		27	175	525	700

Semester-IV

Paper Code	List of Courses	Credits	Marks		Total
			CIA	EA	
24DPCM11	Core XI - Corporate and Economic Laws	5	25	75	100
24DPCM12	Core XII - Human Resource Analytics	5	25	75	100
	Project with viva voce	6	25	75	100
24DPCME13 24DPCME14	Elective VII A- Organisational Behaviour Elective VII B - Insolvency Law and Practice	3	25	75	100
24DPCME15 24DPCME16	Elective VIII A – Investment Analysis and Techniques Elective VIII B - Services Marketing	3	25	75	100
		22	125	375	00

Total 92 Credits for PG Courses

PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO) MAPPING

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
M.ComPSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low,

2 – Medium,

3 – High,

0 – No Correlation

Duration of the programme:

The Duration of the programme is Two years (Four Semesters)

Faculty and Support Staff:

The University has appointed the necessary faculty and support staff specifically for ODL mode, in compliance with UGC requirements. The course materials developed by the CDOE faculty meet the standards set by the 2020 regulations.

Staff Category	Required (UG+PG)
Professor	1
Assistant Professor	3
Supportive Staff	1
Total	**5**

Delivery Mechanism:

CDOE ODL employs a modern ICT (Information & Communication Technology) enabled approach for instruction, distinct from conventional or regular programs. This methodology is more learner-oriented, with the learner actively participating in the teaching-learning process. The academic delivery system of CDOE ODL includes:

Print Material:

The printed material of the programme supplied to the students will be unit wise for every course.

Counselling Sessions:

There will be 6 counseling/ contact classes in face to face mode. The counseling sessions / Personal Contact Programme (PCP) classes will be held on the campus of the University on Saturdays and Sundays.

Medium of Instruction:

The medium of course instruction and examination will be in English.

VI. Procedure for admissions, curriculum transactions and evaluation

Eligibility for Admission to the Course

Candidate for admission to the first year of the PG degree programme shall be required to passed B.Com UG degree (10+2+3 System) of Periyar University or any other University accepted by the Syndicate, subject to such other conditions as may be prescribed there for.

Curriculum Transaction

Fee Structure - Per year

The programme has the following Fee Structure:

Natureof fee	Amount in ₹	
	FirstYear	**SecondYear**
Application Processing Fee	₹200	_
Course Fee	₹4,830	₹3,970
ICT Fee	₹150	₹150
Total	₹ 5,180	₹ 4,120

The above mentioned fee structure is exclusive of Exam fees.

METHODS OF EVALUATION		
Internal Evaluation	*Continuous Internal Assessment Test*	**25 Marks**
	Assignments / Snap Test / Quiz (10 Marks)	
	Seminars (10 Marks)	
	Attendance and Class Participation(5 Marks)	
External Evaluation	*End Semester Examination*	**75 Marks**
	Total	**100 Marks**

*Passing Minimum for External Examination shall be 50% out of 75marks (i.e. 37.5/38marks) *The total aggregate of Internal and External shall be 50 Marks*

Classification of the Successful Candidates

Successful candidates passing the examinations and securing the marks,

50% and above - Pass Second Class,

60% and above – Pass First Class

Above 75% in the aggregate –I Class with distinction provided that they pass the examination in the first appearance.

Apart from the above classification 6-points scale is used for evaluation of the performance of the students to provide letter grade for each course under CBCS pattern. The performance of a student in each course is evaluated in terms of grade point average, weighted average marks cumulative grade point average and Overall Weighted Percentage of Marks (OWPM). The computation of these values and grades are explained in CBCS Regulations.

QUESTION PAPER PATTERN

Total Marks – 75 Time – 3 Hrs

Part –A

10 questions from five units (2 from each Unit)

(10x2=20 Marks)

Part-B

Analytical Questions – Any Three Questions from Five Units (one from each Unit)

(3x5=15 Marks)

Part-C

Descriptive type Questions in Either or pattern from each Unit

(5x8=40 Marks)

METHODS OF ASSESSMENT

Remembering (K1)	The lowest level of questions require students to recall information from the course content. Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine datatogether
Application (K3)	Students have to solve problems by using / applying a concept learned in theclassroom. Students must use their knowledge to determine an exact response.
Analyze (K4)	Analyzing the question is one that asks the students to break down somethinginto its component parts. Analyzing requires students to identify reasons causes or motives and reachconclusions or generalizations.

Evaluate (K5)	Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem- solving. Evaluation questions do not have single right answers.
Create (K6)	The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem solving skills

Grading

Once the marks of the CIA and end-semester examinations for each of thecourse are available, they shall be added. The mark thus obtained shall thenbe converted to the relevant letter grade, grade point as per the details givenbelow:

Table

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course / Paper)

RANGE OFMARKS	GRADEP OINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	VeryGood
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

i   = Credits earned for course in any semester.

Gi   = Grade Point obtained for course in any semester.

n   =refers to the semester in which such course were credited.

Grade point average (for a Semester):

Calculation of grade point average semester – wise and part – wise is as follows:

GRADE POINT AVERAGE [GPA] $=\sum_i$ $\sum_i$ i Gi / Ci

$$GPA = \frac{\text{Sum of the multiplication of grade points by the credit so the courses offered under each part}}{\text{Sum of the credit so the courses under each part in a semester}}$$

Calculation of Grade Point Average (CGPA) (for the entire programme):

A candidate who has passed all the examinations under different parts (Part-Ito V) is eligible for the following part-wise computed final grades based on the range of CGPA:

CUMULATIVE GRADE POINT AVERAGE [CGPA] = $\Sigma n\Sigma i C n i G n i / \Sigma n\Sigma i C n i$

$$CGPA = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the credits of the courses of the entire programme under each part}}$$

Table

CGPA	GRADE	Classification of final Result
9.5 -10.0 9.0 and above but below 9.5	O+ O	First Class with Distinction
8.5 and above but below 9.0 8.0 and above but below 8.5 7.5 and above but below 8.0	D++ D+ D	
7.0 and above but below 7.5 6.5 and above but below 7.0 6.0 and above but below 6.5	A++ A+ A	First Class
5.5 and above but below 6.0 5.0 and above but below 5.5	B+ B	Second Class
0.0 and above but below 5.0	U	Re-Appear

VII. Requirement of the Laboratory support and Library Resources

Laboratory Support

The Lab facility is available in university with more than 100 Computers at amenity center / Common computer facility.

Library Resources

The Central Library is one of the important central facilities of Periyar University. It has text book, reference books, conference proceedings, back volumes, standards, and non-book material such as CD-ROMs and audios. The central library procured several e-books in different areas. The library also subscribes to about 250 current periodicals.

All routine functions of the library are automated with the help of an integrated library software package, SOUL, developed and distributed by UGC INFLIBNET. The database for the entire collection has been created and available through online Public Access Catalogue (OPAC) to the users via campus network. Now this facility is also available through Institute's Intranet as a web enabled OPAC.

VIII. Cost Estimate of the Programme and the Provisions

The University has already incurred initial expenses for infrastructure, manpower, SLM preparation, and other necessities. The University plans to allocate expenses from the total fee collection, based on admission of students as follows:

- ✓ SLM Printing and Delivery – 20%

- ✓ Salary and Administrative Expenses – 60%

- ✓ Software Development & Maintenance – 10%

- ✓ Future Developments – 10%

IX. Quality assurance mechanism and expected programme Outcomes

The University has established the Centre for Internal Quality Assurance (CIQA) on its campus. The CIQA will oversee and ensure the quality of the ODL programs. The CIQA of Periyar University's Centre for Online and Distance Education includes the Vice-Chancellor as the Chairperson, three senior teachers from Higher Educational Institutions, Heads of three departments or schools offering recognized programs in Open and Distance Learning and Online modes, two External Experts in Open and Distance Learning and/or online education, Officials from the Administration and Finance departments, and the Director of the Centre for Internal Quality Assurance as the Member Secretary.

The objective of the CIQA is to develop and implement a comprehensive and dynamic internal quality assurance system. This system will ensure that the higher education programs offered in the Open and Distance Learning (ODL) and Online modes by the Higher Educational Institution are of acceptable quality and are continuously improved.

The quality of the program relies on the scientific design of the curriculum, robust syllabi, and dedicated efforts towards the effective execution of the course. The ultimate goal of the M.Com program is to impart knowledge and skills in the field of management. Acquiring expertise in accounting and taxation can open up new job opportunities for students, enhancing their positions not only in their careers but also within society. The CDOE aims to develop and implement a comprehensive and dynamic internal quality assurance system. This system is designed to ensure that the higher education programs delivered through Open and Distance Learning (ODL) and Online modes meet acceptable quality standards and are continuously improved.