PROGRAMME PROJECT REPORT (PPR)
MASTER OF COMMERCE (M.COM)
(Semester Mode)

CENTRE FOR DISTANCE AND ONLINE EDUCATION
MAHARAJA SRIRAM CHANDRA BHANJA DEO UNIVERSITY
SRIRAM CHANDRA VIHAR, TAKATPUR, BARIPADA,
MAYURBHANJ, ODISHA – 757003

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OF

MASTER OF COMMERCE

19.09.25 19.9.25 19.9.25

Maharaja Sriram Chandra Bhanja Deo University

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(Erstwhile North Orissa University)

Takatpur, Baripada, Mayurbhanj-757003, Odisha

PROGRAMME PROJECT REPORT (PPR)

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PROGRAMME PROJECT REPORT (PPR)

MASTER OF COMMERCE

I. Programme's Mission and Objective

To be a Centre of Excellence in commerce education, while equipping students with knowledge and skills in the commerce stream, inculcating values, identifying hidden talents, and providing opportunities for students to realize their full potential; thus shaping them into national assets, and enabling them to pursue real holistic development, integrity, and moral and ethical uprightness.

II. Programme Outcomes (POs):

Students of M.com will be able to

- Demonstrate in-depth understanding of advanced concepts in accounting, finance, taxation, business laws, economics, and management, enabling them to apply theoretical knowledge to real-world business situations.
- Develop strong analytical and critical thinking abilities to identify business problems, interpret financial data, analyse market trends, and propose effective solutions.
- Apply managerial and professional skills in areas such as financial management, banking operations, auditing, investment decisions, corporate governance, and entrepreneurship.

III. Relevance of the program with HEI's Mission and Goals:

This programme is aligned with the broader aspects of the mission and vision set by the University. This program can strongly resonate with an HEI's mission and goals by promoting academic excellence, social responsibility, knowledge creation, global engagement, career readiness, and interdisciplinary learning. By training students in these areas, the program enhances the institution's ability to fulfill its overarching objectives.

IV. Nature of Prospective Target Group of Learners:

The main target group of learners is people from different age groups who wishes to pursue higher education in Commerce discipline. The learners are from different socio-economic background and are located in different parts of state of Odisha and also from neighboring other states. In compliance with the Ultimate objective of distance education is to reach the unreached, special care is taken to include learners from marginalized groups of the society, backward caste and tribes. The target group of learners for the Post Graduate level is Graduate students interested in studying Commerce at a higher level.

V. Appropriateness of programme to be conducted in ODL mode to acquire specific skills and competence:

The M.COM programme in ODL mode is highly appropriate for developing a broad range of professional and academic competencies, including advanced accounting skills, financial analysis, business management capabilities, research aptitude, and digital literacy. The effectiveness of the programme, however, depends significantly on the quality of e-learning resources, the opportunities for student–teacher interaction, and the availability of academic and administrative support systems that guide learners throughout their independent learning process.

The CDOE at MSCB University provides comprehensive e-learning materials that are self-explanatory, self-contained, and self-directed, enabling learners to achieve the prescribed learning outcomes of the programme. The following learning resources are provided:

- E-content (PDF/PPT formats) with well-structured textual materials
- Discussion forum for direct interaction with course teachers, enabling students to raise doubts and receive timely clarification
- Assignments and study materials clearly outlined in the syllabus for continuous learning and assessment

The M.COM ODL programme will typically commence every summer, and results will be published in a timely manner. PCP (personal contact programme) classes will also be conducted to enhance student understanding, clarify complex concepts, and maintain the academic standards of the programme.

VI. Instructional Design

Course Curriculum: Institutions adopt a specialised approach in which the tasks involved in course design and development are assigned to professionals in the particular department of the University and/or external experts. A draft with clearly defined objectives is prepared. It is then evaluated by the institution, which forms a team of experts to conduct a judicious review of the proposed course to ensure that it meets the objectives of distance education

Program Structure: Institution constitutes a team of experts to review the course structure. The review team provides its feedback and recommendations to the concern faculty. In case of any modifications suggested by the review team, the curriculum of the course is re-worked upon.

Study Material: The study material is in Self-Learning Material (SLM) format, which is the essence of standard distance learning programmes. Therefore, the institution takes initiatives to develop all materials in the SLM format. Both internal and external experts are engaged to write the study material based on the specific guidelines laid down by the statutory body

Review by Board of Studies: The course is meticulously reviewed by BOS. Recommendations of BOS are implemented on priority. It also checks and defines the applicability, credit hours, scheme of examination for the course.

Approval by Academic Council: Finally, the course is submitted to the Academic Council of the University for final approval. Programmes are offered on a semester basis. A modular approach is adopted for pursuing long-term degree programmes. Academic activities are linked together to engage learners and to maximise learning.

Programme structure

The M.COM programme is offered over a period of two years on a semester basis as per the following structure. The M.COM course consists of twenty papers, including a dissertation/project work, which are distributed across four Semesters: Semester-I, Semester-II, Semester-III, and Semester-IV. Each paper is divided into five modules and carries 100 marks. The Examination pattern includes an internal Assessment component through Assignments and an End-semester examination. The distribution of marks is as follows: 30 marks for Internal Assessment and 70 marks for the End-Semester examination

SEMESTER	PAPER CODE	PAPER NAME	CREDIT	FULL MARKS	INTERNAL ASSESSMENT	END SEM EXAM
FIRST	COM-101	STRATEGIC FINANCIAL MANAGEMENT(SFM)	5	100	30	70
	COM-102	EMERGING BUSINESS LAWS (EBL)	5	100	30	70
	COM-103	MANAGERIAL ECONOMICS(ME)	5	100	30	70
	COM-104	MANAGEMENT CONCEPTS AND ORGANISATION BEHAVIOUR (MCOB)	5	100	30	70
	COM-105	INDIAN KNOWLEDGE SYSTEM (IKS)	5	100	30	70
	Total		**25**	**500**	**150**	**350**
SECOND	COM-201	BUSINESS STATISTICS AND QUANTITATIVE TECHNIQUES (BSQT)	5	100	30	70
	COM-202	COST AND MANAGEMENT ACCOUNTING (CMA)	5	100	30	70
	COM-203	HUMAN RESOURCE MANAGEMENT (HRM)	5	100	30	70
	COM-204	BANKING AND INSURANCE MANAGEMENT (BIM)	5	100	30	70
	COM-205	BUSINESS ETHICS AND CORPORATE GOVERNANCE (BECG)	5	100	30	70
	Total		**25**	**500**	**150**	**350**
	COM-301	ENTREPRENEURSHIP & MSME MANAGEMENT (EMM)	5	100	30	70
THIRD	COM-302	RESEARCH METHODOLOGY AND REPORT WRITING (RMRW)	5	100	30	70
	COM-303	ADVANCED MARKETING MANAGEMENT (AMM)	5	100	30	70
	Elective (Any one) COM-304A, COM-304B	A. SECURITIES ANALYSIS &PORTFOLIO MANAGEMENT(SAPM)	5	100	30	70

		OR B. IFRS AND IND. AS (IIA)				
	Elective (Any one) COM-305A, COM-305B	A. INTERNATIONAL BANKING AND FINANCE(IBF) OR B. RISK AND DERIVATIVES MARKET(RDM)	5	100	30	70
	Total		**25**	**500**	**150**	**350**
FOURTH	COM-401	DISSERTATION/PROJECT WORK	5	100	30	70
	COM-402	CORPORATE FINANCIAL ACCOUNTING (CFA)	5	100	30	70
	COM-303	TAX LAW AND COMPLIANCE (TLC)	5	100	30	70
	Elective (Any one) COM-404A, COM-404B	A. INTERNATIONAL FINANCIAL MANAGEMENT (IFM) OR B. FINANCIAL MARKETS AND FINANCIAL SERVICES (FMFS)	5	100	30	70
	Elective (Any one) COM-405A, COM-405B	A. BANK MANAGEMENT AND FINTCH (BMF) OR B. INSURANCE, RISK AND CLAIM MANAGEMENT (IRCM)	5	100	30	70
	Total		**25**	**500**	**150**	**350**
	GRAND TOTAL		**100**	**2000**	**600**	**1400**

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

Minimum Eligibility: A candidate who has passed Bachelor's degree of 3 years duration (B.Com. or equivalent) with at least 50% marks (45% in case of SC/ST) from a university established by law in India.

Examination: The course examination is conducted by CDOE, MSCB University. All matters relating to the examinations, i.e., result mark sheet, degree etc. are dealt with the Controller of the Examination, MSCB University.

Evaluation: The CDOE evaluates the course through Internal Assessment in the form of Assignment and End Term Assessment. The evaluation of Assignment is 30 marks and End Term Assessment is 70 marks (total 100 marks).

Curriculum Transaction: In the M.Com course, we impart instructions mainly through the lecture method during the Personal Contact Programme. We also make use of a smart classroom. Efforts are 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 is English. The study material will be made available to the students in English. The lectures in the Personal Contact Programme are generally delivered in English.

Doubt Clearing class: The CDOE conducts doubt clearing class in Physical mode in the University for students. Students can clear their doubts one to one with faculty members.

Assignments, Dissertation, and Project Work: Apart from the main learning material, students are provided with assignments, case studies, and project work. These learning components are generally based on contemporary situations in the industry and markets.

VIII. Requirement of the laboratory support and library support

Laboratory support:

Not Applicable for the programme

Library Resources:

The Central Library of the University is situated in the MSCBU main campus. The holdings of the library have been fully processed using popular technical tools such as the 20th Edition DDC for classification and AACR-2 cataloguing. The library is integrated with OPAC through SOUL 2.0. It is fully automated with RFID-based automation integrated with the SOUL 2.0 Integrated Library Management System (ILMS).

The Central Library of MSCBU, Baripada Campus, is the first among all the state universities of Odisha to be a fully automated library. The automation includes the use of RFID, smart cards, check in/check-out kiosks, and gate antenna systems.

IX. Cost estimate of the programme and the provisions:

Category	Semester Fee(Rs.)	Total(Rs.)
Course Fee	6500	26000
Development Fee	1000	1000
Admission Fee	600	600
Total	**8100**	**27600**

X. Quality Assurance Mechanism and Expected Programme Outcomes:

MSCB University is one of the premier University of Odisha enlisted under NAAC Grade-A. It has constituted the centre for quality assurance (CIQA) for effective quality assurance and control mechanism provide quality education in more economical way to produce quality professionals in the economics who will be ready to serve society and mankind in more effective way. The Primary aim of the CIQA is to develop a system for conscious, consistent and catalytic action to improve the academic and administrative performance of the institution. The MSCB University has an CIQA with the following objectives.

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

Programme Outcomes (POs):

- To acquaint a student with conventional as well as contemporary areas in the discipline of

Commerce.

- To enable a student to be well-versed in national as well as international trends.
- To provide systematic and rigorous learning and exposure to accounting, banking, finance, and taxation-related disciplines.
- To train the student to develop conceptual, applied, and research skills as well as competencies required for effective problem-solving and decision-making in the areas of accounting, banking, finance, and taxation.
- To select, adopt, and use appropriate methods and financial techniques in business activities with an understanding of their limitations.

Programme Specific Outcomes (PSOs):

After completion of the Master of Commerce, students are able to:

- Develop the ability to apply knowledge acquired in problem-solving.
- Gain the ability to start their own business.
- Acquire the ability to work in MNCs as well as private and public companies.
- Work in different domains such as accounting, taxation, finance, banking, and insurance.
- Go further for professional courses like CA, CS, and CMA.