

FACULTY OF COMMERCE AND BUSINESS STUDIES

DEPARTMENT OF COMMERCE

PROGRAMME PROJECT REPORT

MASTERIN COMMERCE

(ONLINE MODE)



MANAV RACHNA INTERNATIONAL INSTITUTE OF RESEARCH & STUDIES
(Deemed to be University under section 3 of the UGC Act 1956)

1. Program's mission & objectives

The main purpose of the online M.Com Program is to develop basic knowledge, practical insights and skills to tackle real life business challenges in current scenario. The overall objectives are-

- (i) To provide the basic knowledge in three spheres viz., Accounting and Law, Applied Business Economics and Management-oriented issues.
- (ii) To develop practical insights and skill by offering Work based training courses in all three spheres of business.

Program Objectives

The objective of the programme is to develop students to work in fields of:

Academic excellence: Our primary objective is 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.

Professional Excellence: Motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels.

Total commitment: To focused on the all -round development of the students' personality through proper education and exposure to the vast treasure of knowledge; sports facilities and by providing platforms for their socialization.

Holistic Development: To provides the latest trends in relevant branches of knowledge, competence and creativity to face global challenges.

Socially responsible Citizen: To inculcates a sense of civic responsibility, social commitment, and moral accountability among the students through social activities to with exposure to human rights, value system, culture, heritage, scientific temper and environment.

Value-based Development: To impart quality and need based education our objective is to sensitize the students to their changing roles in society through awareness raising activities.

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

Institutional Mission:

To provide an environment in which teachers love to facilitate and students love to learn, consisting of infrastructure facilities at par with the best institutions in India and abroad with the aim:

- To inculcate skills and impart knowledge to the ignited minds in the fields of science & technology and soft skills including leadership, team-building and communication.
- To create human beings with golden heart, who work and dedicate themselves for the advancement of humanity.
- To undertake research and development activities in collaboration with the world of work leading to creation of new knowledge in the fields of science, commerce, humanities, engineering & technology, management, health sciences & therapies, sports, multi-media, applied & performing arts.

Institutional Goal:

- MREI is dedicated and committed to train and equip its students with the latest knowledge and skills in the chosen fields in the backdrop of Indian ethos and values to enable them to face any global challenge with a view to transforming them into insightful, honorable and responsible citizens of this great country; and imbibe a work culture of theoretical and applied research leading to creation and dissemination of knowledge.
- MRIIRS strives continuously to improve quality of education to nurture the talent of our students to enable them to embark upon a successful career. Our team endeavors to achieve this objective through a proper blend of high conceptual and practical skills supported by excellent infrastructure, teaching methodology and commitment to Quality Management.

Linkage with Program Mission:

The programme visualizes economic and quality education to everyone without disturbing their existing occupation. It focuses on improving basic knowledge, skill and competencies while continuing existing employment or professional studies (e.g. Academician, Researcher, Chartered Accountant, Cost Accountant, Company Secretary etc.). Thus, it is in line with the objectives of the Higher Educational Institution to provide quality education at affordable cost using Information and Communication Technology (ICT). There is much and more relevance of the M.Com program with HEI's mission and Goal because Online Education gets overwhelming response in India. However, even in this system, the actual aim of providing quality education is getting replaced by the aim of making more money from students by the institutes. The relevance of this program can consider while studying Business Studies.

The following relevances are very much important in HEI's goal:

Commerce is a program that deals with the operation and organization of modern business enterprises. In The subjects of commerce are covers each features of a business firm, such as how a firm will be affected

in different business situations. The main areas of study in the subject include business organizations, their various features, structure and functioning, marketing, operations management, human resource management, etc. Studying Business allows a student to observe and analyze the behavior and tactics of different firms. The subject of Business Studies involves more than just mastering the art of doing business. The subject brings students abreast with the corporate culture and prepares them for their professional life.

3. Nature of prospective target group of learners:

The target groups of learners are all graduates candidates who are:

- (a) In the field of teaching and research;
- (b) Pursuing Chartered Accountancy, Company Secretary or Cost Accountant courses;
- (c) Not studying in regular PG program and
- (d) Doing any private job or a part of parental business.

4. Appropriateness of program to be conducted in Online Mode to acquire specific skills and competence:

The learners of the program will be able to:

- a. Acquire basic and conceptual knowledge in all core areas of commerce.
- b. Develop analytical skills for solving business problems.
- c. Acquire practical knowledge by work based training courses in all core areas of commerce.
- d. Develop research project planning and execution skill
- e. Develop communication and IT skills.

5. Instructional Design:

Curriculum Structure:

Semester – I

| S.No. | Course Code | Name of the Course | Credit Value of the course | No. of Weeks | No. of Interactive Sessions | | Hours of Study Material | | Self-Study hours including Assessment etc. | Total Hours of Study (based on 30 hours per credit) |
|-------|--------------|--|----------------------------|--------------|--|--|-------------------------|-----------------|--|---|
| | | | | | Synchronous Online Counseling /Webinar / Interactive Live Lectures (1 hour per week) | Discussion / Forum / asynchronous Mentoring (2 Hours per week) | e-Tutorial in hours | e-Content hours | | |
| 1 | OMCOM-DS-101 | Economics for Managerial Decisions - I | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 2 | OMCOM- | Quantitative | 4 | 12 | 12 hours | 24 hours | 20 | 20 | 44 | 120 |

| | | | | | | | | | | |
|---|--------------|-------------------------------------|-----------|----------|----------|----------|----|----|----|-----|
| | DS-102 | Techniques | credits | weeks | | | | | | |
| 3 | OMCOM-DS-103 | Accounting Theory and Practices | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 4 | OMCOM-DS-104 | Marketing Management | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 5 | OMCOM-DS-105 | Organisation Theory and Behaviour | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 6 | | University Core Elective - I | 3credit | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |

Total Credits 23

Semester - II

| S.No. | Course Code | Name of the Course | Credit Value of the course | No. of Weeks | No. of Interactive Sessions | | Hours of Study Material | | Self-Study hours including Assessment etc. | Total Hours of Study (based on 30 hours per credit) |
|-------|--------------|---|----------------------------|--------------|---|--|-------------------------|-----------------|--|---|
| | | | | | Synchronous Online Counseling /Webinar / Interactive Live Lectures (1 hours per week) | Discussion / Forum / asynchronous Mentoring (2 Hours per week) | e-Tutorial in hours | e-Content hours | | |
| 1 | OMCOM-DS-201 | Cost and Management Accounting | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 2 | OMCOM-DS-202 | Human Resource Management | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 3 | OMCOM-DS-203 | Financial Management and Policy | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 4 | OMCOM-DS-204 | Economics for Managerial Decisions - II | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 5 | OMCOM-DS-205 | E Commerce | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 6 | | University Elective - I | 3credit | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| | | Total Credits - 23 | | | | | | | | |

Semester - III

| S.No. | Course Code | Name of the Course | Credit Value of the course | No. of Weeks | No. of Interactive Sessions | | Hours of Study Material | | Self-Study hours including Assessment etc. | Total Hours of Study (based on 30 hours per credit) |
|-------|--------------|--|----------------------------|--------------|---|--|-------------------------|-----------------|--|---|
| | | | | | Synchronous Online Counseling /Webinar / Interactive Live Lectures (1 hours per week) | Discussion / Forum / asynchronous Mentoring (2 Hours per week) | e-Tutorial in hours | e-Content hours | | |
| 1 | OMCOM-DS-301 | Business Policy and Strategic Management | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 2 | OMCOM-DS-302 | Corporate Accounting Practices | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 3 | OMCOM-DS-303 | Advanced Business Research Methods | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 4 | OMCOM-DS-304 | International Trade and Foreign Exchange | 4credit | 12weeks | 12hours | 24 hours | 20 | 20 | 44 | 120 |
| 5 | OMCOM-DS-305 | Consumer Behaviour | | | | | | | | |
| | OMCOM-DS-306 | Direct Taxation | | | | | | | | |
| 6 | | University Elective - II | 3credit | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |

Total Credits - 19

Semester - IV

| S.No. | Course Code | Name of the Course | Credit Value of the course | No. of Weeks | No. of Interactive Sessions | | Hours of Study Material | | Self-Study hours including Assessment etc. | Total Hours of Study (based on 30 hours per credit) |
|-------|--------------|--|----------------------------|--------------|---|--|-------------------------|-----------------|--|---|
| | | | | | Synchronous Online Counseling /Webinar / Interactive Live Lectures (1 hours per week) | Discussion / Forum / asynchronous Mentoring (2 Hours per week) | e-Tutorial in hours | e-Content hours | | |
| 1 | OMCOM-DS-401 | Business and Corporate Law | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 2 | OMCOM-DS-402 | Corporate Governance, Ethics and Social Responsibility of Business | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| 3 | OMCOM-DS-403 | Indirect Taxation | 4 credits | 12 weeks | 12 hours | 24 hours | 20 | 20 | 44 | 120 |
| | OMCOM-DS-404 | Financial Markets & Instruments | | | | | | | | |
| | OMCOM-DS-405 | Investment Analysis and Portfolio Management | | | | | | | | |
| 4 | | University Elective - III | 3credit | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| | | Total Credits - 15 | | | | | | | | |

University Core Courses

| S.No. | Name of the Course | Credit Value of the course | No. of Weeks | No. of Interactive Sessions | | Hours of Study Material | | Self-Study hours including Assessment etc. | Total Hours of Study (based on 30 hours per credit) |
|-------|--|----------------------------|--------------|---|--|-------------------------|-----------------|--|---|
| | | | | Synchronous Online Counselling /Webinar / Interactive Live Lectures (1 hour per week) | Discussion / Forum / asynchronous Mentoring (2 Hours per week) | e-Tutorial in hours | e-Content hours | | |
| 1 | Managing people and Organization | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| 2 | Corporate Governance and Social Technology | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| 3 | Fundamentals of Information Technology | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |

- Student can select any one out the three university core courses

University Electives

| S.No. | Name of the Course | Credit Value of the course | No. of Weeks | No. of Interactive Sessions | | Hours of Study Material | | Self-Study hours including Assessment etc. | Total Hours of Study (based on 30 hours per credit) |
|-------|---|----------------------------|--------------|---|--|-------------------------|-----------------|--|---|
| | | | | Synchronous Online Counselling /Webinar / Interactive Live Lectures (1 hour per week) | Discussion / Forum / asynchronous Mentoring (2 Hours per week) | e-Tutorial in hours | e-Content hours | | |
| 1 | Mobile Application Development (FCA) | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| 2 | Human Computer Interaction(FCA) | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| 3 | System Programming (FCA) | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| 4 | Emerging areas of Social work practice (FBSS) | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| 5 | Positive Psychology (FBSS) | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| 6 | Business Strategy and Analytics (FMS) | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |
| 7 | Sales and Distribution (FMS) | 3credits | 9weeks | 9hours | 18 hours | 15 | 15 | 33 | 90 |

- Each course is of 3 credits
- Student can select any 3 courses from above 7 (of different discipline)

*For Successful completion of M.Com degree, the student shall be required to earn minimum 80 credits in total, out of which he/she needs to earn 68 credits of compulsory courses through online classes as tabulated above and at least 12 additional credits through University Core/University Electives as approved by the Academic Council of the University.

The E-Learning Material shall have the 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 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 students who will participate in atleast 75% of the activities (online class + time bound assignments + discussion forms for a subject will be eligible for end semester examination for that course)

Process of program & Course Approval

The curriculum is approved by the Academic Council of the Institute. It is reviewed yearly by considering inputs from Board of Studies, Board of Faculty, Student feedback and Industry. Major revision in the curriculum is achieved through curriculum development workshop organized every 3 years.

Faculty & Support staff

The students also get support from the experienced faculty network of the Institute. The required number of competent faculty (Professor, Associate Professor, and Assistant Professor) is already available in the department and shall be allocated as per the requirements stipulated in the UGC Regulations & Guidelines for Online program.

Identification of Media:

The program uses video lectures, PPTs, study material in soft and hard form which is easily available to the students. The required media to be used for the programme for online delivery of its stipulated courses have already been identified with the proportion as stated below:

| Media to be used for curriculum | Percentage |
|--|-------------------|
| Audio/Video material | 30% |
| Work related exercises practical/Quizzes and Assignments | 37% |
| Digital contents | 33% |

Student Support Services System

Students are supported in all phases of their Academic progression. MRIIRS website is fully equipped with information about programs, courses, entry requirements, application procedures, structures, functions, rules, and regulations of the institute, recognition of institute, and special features of the programs and so on. Smooth online admission process is done through ERP portal. On completion of

admission, the students are provided with study materials, assignments using ERP portal itself. Online classes are conducted using MS-Teams & Google Classroom Software.

Orientation training is conducted by institution at the beginning of the semester. On Program Completion, the students are guided on participations in convocations. Online Student's feedback sessions are conducted using ERP portal for students to share their valuable feedbacks. Feedback is collected on periodical basis during the Academic session. The Online feedback is transparent for the faculties so that the faculty members can improvise. The suggestions from students are also obtained where they can feed their suggestions/complaints for any point of concern. The complaints/suggestions are entertained by different level of hierarchy of the institution. ERP portal mitigates the challenge of seamless Student – Institution communication.

6. Procedure for admissions, curriculum transaction and evaluation

Eligibility Criteria:

The minimum eligibility criteria for admission to a Online M.Com program is:

- 10th Class completion Certificate (Completion 10 years of Formal Schooling)
- 12th Class completion Certificate (Completion 12 years of Formal Schooling)
- Graduation completing Degree (3 Years or 4 Years Degree Program and diploma will Not be acceptable) with Minimum 50% or equivalent Marks in Graduation

Fee Structure:

Rs 1,35,000/- for two years to be paid in two installments.

First year: Rs 25,000/-(onetime non- refundable registration fees) + 55000/- and Second Year: Rs 55000/-

Scholarship Policy:

I. Policy

a. On Merit Basis

80 % and above marks / CGPA in Qualifying exam will be awarded 100 % tuition fee waiver

70% to 79.99% marks / CGPA in Qualifying exam will be awarded 50% tuition fee waiver

60% to 69.99% marks / CGPA in Qualifying exam will be awarded 25% tuition fee waiver

b. Under Special Category

| Categories | Fee Concession | Documents to be Submitted | Continuation |
|--|-----------------------|--|---------------------|
| Empowering Women (For women on Sabbatical) | 25% on Tuition Fee | Self Declaration | For all Years |
| Alumni Special(MREI Alums) | 25% on Tuition Fee | Certificate/Degree Having Student enrollment no. | For all Years |
| Government Special(Working with State Govt. or Central Govt.) | 25% on Tuition Fee | ID Proof having Employee no. | For all Years |
| Sports(State Level & above) | 25% on Tuition Fee | State Level or National Level Certificate | For all Years |
| Divyang | 25% on Tuition Fee | Disability Certificate | For all Years |

II. Conditions for Continuation of Scholarship Policy

Maintain a minimum CGPA of 6.5 Annually (1st& 2nd Semester).However, if any student considered for fee concession in the first year fails in any of the subject, he/she may be considered for continuation of fee concession provided that he/she shall have to clear the subjects in the subsequent academic year failing which he/she may be not be considered for the continuation of Fee Concession.

Web Based Tools to be Adopted: To be decided centrally

Our Institute has adopted a Web based Portal (ICloud EMS) which shall allow the student access to the following:

- Admission & Enrolment Details
- Fee Details and Online Fee Payment Gateway
- Prospectus, Regulations & Syllabus
- Notifications (Admissions, fees, examinations etc.)
- Lesson Plan
- Continuous Assessments /Assignments
- Online PCP Classroom Lectures (Recorded or via Virtual Classroom session) as conducted eachsemester.
- Online Copy of the Grade sheet.

A Personal Contact program shall be scheduled, to allow students to attend classroom lectures at the Campus, for a suitable duration of time. The same may also be recorded and uploaded on the web portal, to allow for revision / revisiting. Students may also be provided the facility of live web streaming of the PCP.

Activity Planner (for one semester)

| S. No. | Name of the Activity | Semester 1 | |
|--------|--|--------------------------------|-----------------------|
| 1. | Course Registration and start of classes | 1 st day of session | |
| 2. | Conduct of the first sessional tests T1 (from first half of the syllabus) | 49 th Day | 54 th Day |
| 3. | Uploading of the result on the web portal | 61 st Day | |
| 4. | Announcement of second sessional tests T2 (from second half of the syllabus) | 112 th Day | |
| 5. | Uploading of the result on the web portal | 124 th Day | |
| 6. | Conduct of the end semester practical exams | 147 th Day | 151 st Day |
| 7. | Upload the complete result on the ERP / website | 162 nd Day | |
| 8. | Next semester academic calendar | 166 th Day | |

One application and critical thinking based assignment will be given to the enrolled students after the completion of each unit and the evaluation will be shared with the students with in a week's time. The grievances if any should be resolved in max next week. The evaluation of the assignment should be uploaded on the web portal within two days of the evaluation of the assignment.

Examinations:

- All the examinations will be conducted with technology enabled online mode with proctored AI and/or the proctored online mode.
- The recording of the online proctored examination will be kept/archived in the records/ for two year, subsequent to the conduct of the examination.

- The attendance of examinees shall be authenticated through biometric system as per Aadhaar details or other Government identifiers of Indian learners and Passports for International learners

Evaluation Policy(Grading System):

The evaluation will include two types of assessments;

(i) Continuous or formative assessments (in the form of end semester examination or term examination. Weightage of assessments are as follows:

For continuous or formative assessment (in semester): Maximum 30 percent. The categorization for the same is:

| | |
|-------------------------------|-----|
| MCQs | 30% |
| Subjective (Short/Long) | 40% |
| Discussion/Presentation | 15% |
| Projects/Group Activities etc | 15% |

(ii) For summative assessment (end semester examination or term end examination):

Minimum: 70 percent. Categorization for the same is:

Objective Type Questions: 30%
Short/Long Questions: 70%

Passing Criteria in Internal Assessment/ Continuous Evaluation and External/ End Semester Evaluation:

Student will be declared pass in the subject if he/she scores jointly 40% marks in Internal Assessment / Continuous Evaluation and External/ End Semester Evaluation.

Marks or grades obtained in continuous assessment and end semester examinations or term end examinations shall be shown separately in the grade card.

Grading System:

| Grade | Grade Point (GP) | Description of performance | Recommended range of marks in percent | Expected number of students in a Grade |
|--------------|-------------------------|-----------------------------------|--|---|
| O | 10 | Outstanding | 95 – 100 | 0 |
| A+ | 9 | Excellent | 85 – 94.9 | Not > 10% |

| | | | | |
|----|---|---------------|-----------|-----------|
| A | 8 | Very Good | 75 – 84.9 | Not > 15% |
| B+ | 7 | Good | 65 – 74.9 | Not > 15% |
| B | 6 | Above Average | 55 - 64.9 | Not > 40% |
| C | 5 | Average | 45 – 54.9 | Not > 10% |
| P | 4 | Pass | 40 - 44.9 | Not > 10% |
| F | 0 | Fail | 0-39.9 | Not > 10% |
| AB | 0 | Absent | | 0 |
| AP | | Audit Pass | | 0 |

7. Requirement of the laboratory support and Library Resources:

The library services at ManavRachna can be accessed using the

Link: <https://manavrachna.edu.in/international-institute-of-research-and-studies/central-library/>

It offers a range of services for academic and research pursuits:

- Circulation Services
- Reference & Research Services
- Digital Library
- Current Awareness Service
- User Orientation Programs
- Wi-Fi and Internet
- Photocopy, Scanning and Printing Facilities

8. Cost estimate of the program and the provisions:

Budget for Audio/Video Production, LMS and other requirements:

- Bandwidth- 200 Mbps for one year
- 180000/- per year (Rs 1000 per year)
- Cloud Account AWS- Rs. 10,000 – 15,000/- per year

9. Quality assurance mechanism and expected program outcomes:

The curriculum is regularly revised to meet the needs of the learners. The resources are developed by the faculty who has rich and vast experience in their field. The support of industry and professional experienced faculty network enhances the practical orientation of the program.

The Institute has constituted Internal Quality Assurance Cell (IQAC), as per the guidelines of National Assessment and Accreditation Council (NAAC) in which academicians, industry representatives and other stakeholders are nominated as members. IQAC has a mandate to review the teaching and learning process. The 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 process of regular feedback is carried out to ensure the quality of the programs. The feedback form is shared per student zone on their learning management system. This is the process followed to ensure the academic excellence and practical application of the program.

Programme Outcomes of M.Com:

The Students will be able to

PO1. **Critical Thinking:** Take informed actions after identifying the assumptions that frame their thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. **Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. **Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. **Effective Citizenship:** Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. **Ethics:** Recognize different value systems, understand the moral dimensions of decisions, and accept responsibility for them.

PO6. **Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.

PO7. **Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

Programme Specific Outcomes of M.Com

PSO 1: Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.

PSO 2: Students will be applicable the financial and statistical tools in projects and in real time business that helps in decision making.

PSO 3: Students will be able to prove proficiency with the ability to engage in competitive exams like NET, SET, UPSC and other recruitment board examinations for which post graduation is the basic qualification as well as students will be able to do higher education and advance research in the field of commerce and finance.

-----x END x-----