

UNIVERSITY OF KERALA
School of Distance Education

Master of Commerce (Finance)
PROGRAMME PROJECT REPORT

1. University of Kerala

The University of Kerala is a State university located in Thiruvananthapuram, the capital city Kerala. University of Kerala is the first University in the State, originally established as the University of Travancore in 1937 and is the 16th oldest University of the country. The present territorial jurisdiction of the University extends to the revenue districts of Thiruvananthapuram, Kollam, Alapuzha and Pathanamthitta. The University of Kerala is offering courses in regular as well as distance mode. In regular mode the University offers wide range of programmes at the undergraduate, post graduate, MPhil, doctoral levels, post graduate diploma, diploma and certificate levels. In distance mode the University offers 13 UG and 13 PG programmes. The University of Kerala has undergone immense transformation on various fronts during the last 80 years. The University has been recognized by the UGC as per UGC Act, 1956 under Section 2 (f) and 12 (b) and has been reaccredited by NAAC with A grade in 2015. University also bagged the First Chancellor's Award for the Best University in Kerala in 2015. There are at present 223 affiliated colleges and 82 research centres under the University and have 42 teaching and research departments (under 11 schools), 10 teacher education centres, 7 UIMs and 17 UITs. There are at present 149 faculty members of which 30 are Professors, 35 Associate Professors and 84 Assistant Professors under its 42 teaching and research departments. In addition, there are 54 guest faculty members and 10 visiting faculty members working in the departments. Among the teaching faculty members 160 are PhD degree holders. 1492 administrative staff and 30 technical staff are also working in the University.

2. The School of Distance Education

The School of Distance Education (SDE), started in 1976 as a teaching and research department of the University of Kerala, is one of the pioneering centres of distance learning in the State. The aims and objectives of the school include:

- Democratizing higher education to large segments of the population, in particular the disadvantaged groups like those living in remote and rural areas, working people, and women.
- Providing an innovative system of university- level education which is both flexible and open in terms of methods, pace of learning, eligibility for enrollment and age of entry.
- Providing an opportunity for up-gradation of skills and qualifications.
- Developing education as a lifelong activity to enable persons to update their knowledge or acquire knowledge in new areas.

University of Kerala is one of the Universities in India having appointed permanent full time teaching faculty members for running the distance education programmes. The SDE has 19 permanent faculty members and 8 full time contract faculty members with diverse academic backgrounds and rich experience in the rank of Professors, Associate Professors and Assistant Professors. The school had recognition of the erstwhile Distance Education Council (DEC) for 45 programmes till 2014-15. In line with the efforts of the UGC to streamline the distance learning mode, the SDE also redefined its programmes and got the UGC recognition to offer 13 UG and 13 PG programmes from the academic year 2017-18 onwards. The SDE has no private off campus/learner support centers.

3. Mission & Objectives of M.Com Programme

3.1 Mission

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.

3.2 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 establish and manage their business establishments.
6. To facilitate students with skills and abilities to become competent and competitive to be assured of good careers and job placements.

4. Relevance of M.Com Program with HEI's Mission and Goals

The mission and goal of the University of Kerala is to incorporate the changes in the syllabus and curriculum of all its academic programmes on time. Towards this end, the University used to revise the syllabus and curriculum for its UG and PG programmes once in every three years. The M Com programme being offered through distance mode closely aligned with the vision and mission of the same programme offered through regular mode in the University.

Further, M Com in the distance mode follows the same syllabus and curriculum of the programme in the regular mode of the University offered through its affiliated colleges.

5. 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. As a substantial share of the M.Com aspirants in Kerala are outside the regular mode of education through the affiliated colleges, it is hoped that 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.

6. 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. Accordingly, about 120 universities in India have been recognised by the DEB of UGC for offering ODL programmes during 2016-17. Of these, more than 100 universities are offering M Com programme. This is because of the appropriateness of the programme to be conducted in ODL mode and ever increasing number of takers owing to the popularity of the programme.

The programme could be considered appropriate to be conducted in ODL mode to acquire specific skills and competence for the following reasons:

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.
2. The specific skill and competencies required for an M.Com student can be imparted to a great extent through SLMs prepared with the approach of self-explanatory, self-contained, self-directed, self motivating and self-evaluating.
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 counselling hours earmarked per course are considered sufficient to impart the required skill and competencies for the programme.
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
5. The programme practices the students in academic writing and equally helps the m to improve their presentation skills through mandatory assignments and seminars.

7. Instructional Design

7.1 Curriculum Design

The M.Com programme proposed to offer under distance mode is also offered by the University through its affiliated colleges under regular mode. Further, the programme has been approved by the statutory bodies of the University. The University is 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. Academic staff and experts in the area of Commerce offer changes in the curriculum and syllabi at the curriculum and syllabus revision workshop generally convened at least six months before the due date of curriculum and syllabus revision. Major changes are then submitted to the Board of Studies of Commerce of the University for Final Approval. As part of curriculum design, the curriculum and syllabus revision workshop considers curriculum analysis of social needs, translating the needs into course, splitting the objectives into specific objectives, grouping the specific objectives into subjects, deriving the subjects from the classification, specifying enabling objectives, unitizing each subject matter, specification of required time and syllabus formulation.

8. Programme Details

Semester	Course Code	Title of Course	Maximum Marks		
			CA	ESA	Total
I	CO2 11	Contemporary Management Concepts and Thoughts	25	75	100
	CO2 12	Management Information System	25	75	100
	CO2 13	Research Methodology	25	75	100
	CO2 14	Planning and Development Administration	25	75	100
	CO2 15	Advanced Corporate Accounting	25	75	100
		TOTAL		125	375
II	CO2 21	E -Business and Cyber laws		75	100
	CO2 22	Business Ethics and Corporate Governance	25	75	100
	CO2 223	Quantitative Techniques	25	75	100
	CO224	International Business	25	75	100
	CO225	Strategic Management	25	75	100
		TOTAL	125	375	500
III	CO2 21	Income tax Planning and Management	25	75	100
	CO2 22	Security Analysis and Portfolio Management	25	75	100
	CO2 23	Strategic Financial Management	25	75	100
	CO2 24	Advanced Cost and	25	75	100

		Management Accounting			
		TOTAL	100	300	400
IV	CO2 21	Indirect Tax Laws and practices	25	75	100
	CO2 22	International Finance	25	75	100
	CO2 23	Management Optimization Techniques	25	75	100
	CO2 24	Financial Statements- Interpretation and Reporting	25	75	100
		TOTAL	100	300	400
		Project Report/ Essay			100
		Comprehensive Viva			100
		GRAND TOTAL			2000

Notes:

1. CA: Continuous Assessment
2. ESA: End Semester Examination
3. The allocation of marks for each component of CA: 15 marks for Assignment and 10 marks for Test Paper

9. Duration of the Programme

Four semesters spread over two years.

10. Faculty and Support Staff Requirement

M Com programme is coordinated by a full time regular faculty member of the School of Distance Education. In addition to the coordinator, there are three more full time regular faculty members in the department of Commerce of the SDE. 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. 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.

11. Instructional Delivery Mechanisms

In addition to provide SLMs prepared in line with the UGC guidelines on preparation of SLMs, the students are offered contact classes at the head quarters of the School of Distance Education and at various Personal Contact Programme Centers during the weekend. There shall be at least fifteen instructional days in a semester and a minimum of ninety instructional hours. 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.

12. Student Support Service Systems at SDE

SDE provides the following students support services:

- (a) Information Centre, (b) Library with good collection of books and journals (c) Wi-Fi connectivity, (d) Counselling, (e) Students feedback, (f) Placement cell, (g) Students Grievance Redressal Cell, (g) Alumni Association, (i) Women's Cell, (j) Research Cell, (k) Post Office , (l) Snack bar and Refreshment Centre, (m) Restrooms, (n) Reprographic centre,

(o) Drinking water etc.

13. Procedure for Admissions, Curriculum Transaction and Evaluation

13.1 Admission

The admission notifications for M Com programme, among others are being issued in leading national and regional dailies during June-July. The detailed information regarding admission is being given on the SDE website (www.ideku.net) and on the admission website (www.de.keralauniversity.ac.in). Students seeking admission shall apply online.

13.2 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 Cooperation/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.

13.3 Personal Contact Programme

The students are offered personal contact programmes at the head quarters of the School of Distance Education and at various personal contact programme centers. There shall be at least fifteen instructional days in a semester and a minimum of ninety instructional hours.

13.4 Evaluation

Evaluation of each course shall be done in two parts viz, Continuous Assessment (CA) and End Semester Assessment (ESA). The distribution of marks shall be 25 per cent for Continuous Assessment and 75 per cent for End Semester Assessment. The allocation of marks for each component of CA is 15 marks for Assignment and 10 marks for Test Paper.

13.5 Academic Calendar

ADMISSION		
Admission Notification	First week of June	
Closing date of Admission	Last week of September	
Schedule of distribution of study materials		
Course	Date	By Post
III, IV Semester	Last week of June	Last week of July
I & II Semester	Last week of October	Last week of November
Schedule of contact classes		
Course	Schedule	
III & IV Semester	First week of July	
I & II Semester	First week of November	
Schedule of examinations		

Course	Schedule
III and IV Semester	First week of April
I and II Semester	Second and Third week of April

14. Fee Structure

The fee for the course is Rs.10,935/-(Rupees Ten thousand nine hundred and thirty five only). Tuition fee is waived for students belonging to eligible categories.

15. Requirement of the Laboratory Support and Library Resources

SDE has a full-fledged computer lab facility for its students. The SDE has a separate Library with more than 28,000 books. There is a separate section in the library for Commerce and Management discipline with more than 4000 books. Library automation is done using LibSoft software which facilitates all in-house operations of the library. The library currently subscribes to more than 15 journals of various subject fields. The non members can make use of the library resources and the reference services by producing their student's ID proof. They can use the library for reference purpose and they can avail photocopy facilities.

Cost Estimate of the Programme and the Provisions (Base 2019-20)

Sl.No	Expenditure	Total for the SDE during 19-20 (25987 students) (Rs. in lakh)	Cost estimate for M.Com programme (2000 students)
01	Pay and Allowance	435.00	3348000
02	Contact classes and evaluation	80.00	614000
03	Course materials	100.00	768000
04	Advertisement charges	25.00	192000
05	Postage and telephone	7.4	56000
06	Books and Periodicals	3.5	26000
07	Miscellaneous	9.95	76000
	Total	660.85	10606000
	Provisions (6%)		636360
	Total		11242360 Cost per student/ year=Rs.5621

16. Quality Assurance Mechanism and Expected Programme Outcomes

16.1 Quality Assurance Mechanism

The SDE, University of Kerala 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 Centre for Internal Quality Assurance (CIQA) 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 CIQA is periodically conducting institutional quality audits, to promote quality assurance and enhance as well as spread best- in-class practices of quality assurance. The CIQA conducts the quality audit by addressing the following seven broad areas, namely:

- i. Governance, leadership and management
- ii. Articulation of higher educational institutions objectives
- iii. Programme development and approval processes
- iv. Infrastructure resources
- v. Learning environment and learner support
- vi. Assessment & evaluation of learning outcomes
- vii. Teaching quality and staff development

(c) The SDE has an approved panel of experts for preparing SML. The SLM prepared is being edited by the course coordinator. The CIQA also oversees the development and preparation of SLMs. Then submit the SLMs to the Board of Studies concerned for the approval. The SLMs are developed with the approach of self explanatory, self- contained, self-directed, self-motivating and self-evaluating.

(d) The SDE of the University has two full time faculty members exclusively for coordinating the programme and also has a panel of qualified guest teachers for counselling students and engaging in personal contact programmes in the Head Quarters at Thiruvananthapuram and study centres at Kollam, Adoor and Alappuzha.

The quality of the programme is monitored through a continuous assessment system. The entire program consists of eighteen courses and each course with an end semester examination for 75% of weightage. The remaining 25% is assigned for attendance and assignment (10% for attendance and 15% for assignment). Assignment topics are based on topics of contemporary relevance and cases drawn from real life situations in industry and commerce.

16.2 Expected Programme Outcomes

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 MPhil or PhD 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.

Note: The programme structure is based on the present syllabus existing in the regular mode in the University of Kerala. The UG and PG syllabi in the regular mode in the University is currently being revised and is about to be finalized. SDE will adopt the revised syllabus as such when they are finalized for the 2020-21 admission. The SLMs will also be updated accordingly.


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