



**M.COM.  
SEMESTER - III**

**PROJECT WORK - I**

**SUBJECT CODE : UMCISIII.6**

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**May 2022, Print - 1**

**Published by : Director,**  
Institute of Distance and Open Learning ,  
University of Mumbai,  
Vidyanagari, Mumbai - 400 098.

**DTP Composed & : Mumbai University Press**  
**Printed by Vidyanagari, Santacruz (E), Mumbai**

# PROJECT WORK – I

## 1. ABOUT RESEARCH PROJECT

### 1.1 WHAT IS A RESEARCH PROJECT WORK?

It is a concentrated study of a subject. It goes deeply into the subject and elaborates information about the problem investigated, the methods used to solve the problem, the findings of the investigation and the conclusions drawn, and a set of recommendations that can be implemented. The research for a project can be descriptive or explanatory.

- A descriptive study investigates the existing systems/prevaling conditions of the topic under investigation.
- In explanatory research we explore the area of study by introducing new augments to the existing system and drawing inferences and projections.

### 1.2 WHAT CAN BE STUDIED IN A PROJECT?

- If the project is based on research methodology in the study area, the project topic may be undertaken in any area of Elective Courses (Elective courses are the specialization courses that a learner opts in semester 3 and 4).
- If the project is based on internship, in that the case study area of the project should be conducted based on information collected from the organization where the learner is employed.

### 1.3 SUGGESTED AREAS OF STUDY:

The learner should select one topic from the list of topics relating to his specialization.

The Elective courses that are currently offered by IDOL.

Group A: Advanced Accounting, Corporate Accounting and Financial Management		Group B: Business Studies (Management)	
Semester 3	Semester 4	Semester 3	Semester 4
Advanced Financial Accounting	Corporate Financial Accounting	Human Resource Management	Supply chain management and logistics
Direct Tax	Indirect Tax- Introduction of Goods and Service Tax	Entrepreneurial Management	Retail Management
Advanced Cost Accounting	Financial Management	Marketing Strategies and Practices	Tourism Management

## **1.4 GENERAL INFORMATION:**

- Before beginning the Project study, the learner should identify the problem he intends to investigate and be familiar with the subject under consideration. He can aid himself by reading material related to the intended study.
- Do you have access to the study's materials, data, and references? Is it necessary to conduct a literature review?
- Do you have access to a guide? Is the guide knowledgeable and experienced in the field of study you want to pursue? If the learner intends to conduct the research in the organisation where he currently works, he must obtain permission from his current employer.
- As a case study, the learner can choose his or her own organisation or another organisation, or they can choose an industry vertical. If the topic chosen is broad, the learner can conduct research on the internet or read books/periodicals to find relevant information for his project.

## **2. SCOPE OF THE STUDY**

The scope of the study answers the questions like: How important is the research that you will conduct? Is it useful in terms of application? Can it be used to help the organisation improve? The study should emphasise its application in day-to-day operations or in a specific area of your field of specialisation.

2.1 The data gathered could be primary, i.e., gathered through your own observation, or secondary, i.e., gathered from the records of the organisation where the research is being conducted, such as balance sheets, control figures, performance reports, sales reports, and so on.

2.2 Learners must ensure that the project they are working on is an original study.

## **3. STRUCTURE OF THE PROJECT REPORT**

### **CHAPTER NO. 1: INTRODUCTION**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

### **CHAPTER NO. 2: RESEARCH METHODOLOGY**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the

problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

Brief explanation of the terminologies used in this chapter:

1. Objectives: A research objective addresses the purpose of the investigation as well as the types of knowledge that will be generated as a result of the investigation. Looking at the research objectives, one can predict what the study will be achieved.
2. Hypothesis: It is a tentative explanation for an observation, phenomenon, or scientific problem that can be tested by further investigation. A hypothesis describes in concrete terms, in the form of a statement, what you expect will happen in your study.

A hypothesis is formulated after

- the problem has been stated and
- the literature study has been conducted

It is formulated when the researcher is totally aware of the theoretical and empirical background to the problem

3. Scope of the study: The scope of a study describes the extent to which the research area will be explored in the work and specifies the parameters that will be operating within the study. Primarily, this means that you will need to define what the study will cover and what it will focus on. Similarly, you must specify what the study will not cover. This will fall under the constraints. A research paper's scope is usually followed by its limitations.
4. Limitations of the study: The limitations of the study are those aspects of the design or methodology that impacted or influenced how the results of your research were interpreted. Study limitations are limitations on your ability to generalise from the results, to further describe applications to practise, and/or to the utility of findings that are a result of the ways you initially chose to design the study, the method used to establish internal and external validity, or the result of unanticipated challenges that arose during the study.
5. Significance of the study: The study's significance is a written statement that explains why your study was necessary. It's a defence of the significance of your work and its impact on your field of study, as well as its contribution to new knowledge and how others will benefit from it.
6. Selection of the problem: Two steps are involved in formulating the research problem, viz.,
  - understanding the problem systematically, and

- reshape the same into significant terms from an analytical point of view.

The best way to understand about the research problem is to talk about it with people who are knowledgeable about the subject.

- In an academic institution, the researcher can seek assistance from a guide, who is usually an experienced man who is thinking about several research problems.
- In private business units or governmental organisations, the problem is usually assigned by administrative agencies, with whom the researcher can discuss the problem's origins and what considerations are involved in its possible resolution.

7. **Sample size:** In any statistical setting, such as a scientific experiment or a public opinion survey, sample size is a count of individual samples or observations. Choosing a sample size is a crucial decision for any project, despite being a simple concept. A small sample yields unreliable results, while a large sample necessitates a significant amount of time and resources.
8. **Data collection:** Data collection is the process of gathering and measuring information on variables of interest in a systematic manner that allows researchers to answer research questions, test hypotheses, and assess outcomes.
9. **Tabulation of data:** Tabulation is a logical and systematic representation of numeric data in rows and columns that allows for comparison and statistical analysis. It aids statistical analysis and interpretation by facilitating comparison by bringing related data closer together.

Tabulation, in other words, is the process of converting organised data into a tabular format. Depending on the type of categorisation, it can be complex, double, or simple.

10. **Techniques and tools to be used:**

Using some techniques, we can collect the necessary data for the current study. Interview and observation schedules can be prepared for the purpose of data collection using specific techniques.

An interview is a two-way communication method that allows for the exchange of ideas and information. The interview is a type of research technique in which a person engages in a conversation with the specific goal of obtaining information through the spoken word.

Observation is a more natural method of data collection. Its goal is to find out what people think and do. By observing how they express themselves in a variety of situations and activities.

The devices/instruments used to collect data, such as a paper questionnaire or a computer-assisted interviewing system, are referred to as data collection tools. Eg: Case studies, checklists, interviews, and occasionally observation, as well as surveys or questionnaires, are all used to collect data. The goal of data collection is to gather high-quality evidence that can be analysed to produce convincing and credible answers to the questions that have been posed.

### **CHAPTER NO. 3: LITERATURE REVIEW**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

### **CHAPTER NO. 4: DATA ANALYSIS, INTERPRETATION AND PRESENTATION**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

### **CHAPTER NO. 5: CONCLUSIONS AND SUGGESTIONS**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

**Please refer the Guidelines attached herewith by University of Mumbai**



**University of Mumbai**



**Master of Commerce (M.Com)  
Programme  
Guidelines for Project Work  
at  
Second Year  
Semester III and IV**

**Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year 2017-2018)*

***Faculty of Commerce***



## **Introduction**

Inclusion of project work in the course curriculum of the M.Com. programme is one of the ambitious aspect in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
  1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

## **Guidelines for preparation of Project Work**

### **Work Load**

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

### **1. General guidelines for preparation of project work based on research methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be 80 to 100 pages

# Format

*1<sup>st</sup> page (Main Page)*

*Title of the problem of the Project*

**A Project Submitted to  
University of Mumbai for partial completion of the degree of  
Master in Commerce  
Under the Faculty of Commerce**

**By**

*Name of the Learner*

**Under the Guidance of**

*Name of the Guiding Teacher*

*Name and address of the College*

*Month and Year*

*2<sup>nd</sup> Page*

*This page to be repeated on 2<sup>nd</sup> page (i.e. inside after main page)*

*On separate page*

## **Index**

Chapter No. 1 (sub point 1.1, 1.1.1, .... And so on)	Title of the Chapter	Page No.
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

**List of tables, if any, with page numbers.**

**List of Graphs, if any, with page numbers.**

**List of Appendix, if any, with page numbers.**

**Abbreviations used:**

# **Structure to be followed to maintain the uniformity in formulation and presentation of Project Work**

## *(Model Structure of the Project Work)*

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

*Note: If required more chapters of data analysis can be added.*

- **Bibliography**
- **Appendix**

*On separate page*

*Name and address of the college*

## ***Certificate***

This is to certify that Ms/Mr has worked and duly completed her/his Project Work for the degree of Master in Commerce under the Faculty of Commerce in the subject of \_\_\_\_\_ and her/his project is entitled, “ \_\_\_\_\_  
\_\_\_\_\_ *Title of the Project* \_\_\_\_\_ ” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.



Name and Signature of  
Guiding Teacher

Date of submission:

*On separate page*

## ***Declaration by learner***

I the undersigned Miss / Mr. \_\_\_\_\_ *Name of the learner* \_\_\_\_\_ here by,  
declare that the work embodied in this project work titled “ \_\_\_\_\_  
\_\_\_\_\_ *Title of the Project* \_\_\_\_\_ ”,  
forms my own contribution to the research work carried out under the guidance of  
\_\_\_\_\_ *Name of the guiding teacher* \_\_\_\_\_ is a result of my own research work and has  
not been previously submitted to any other University for any other Degree/ Diploma  
to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly  
indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and  
presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

*On separate page*

## ***Acknowledgment***

*(Model structure of the acknowledgement)*

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, \_\_\_\_\_ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** \_\_\_\_\_, for her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide \_\_\_\_\_ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.

## 2. Guidelines for Internship based project work

- Minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.
- The theme of the internship should be based on any study area of the elective courses
- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
  - **Executive Summary:**  
A bird's eye view of your entire presentation has to be precisely offered under this category.
  - **Introduction on the Company:**  
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
  - **Statement and Objectives:**  
The mission and vision of the organization need to be stated enshrining its broad strategies.
  - **Your Role in the Organisation during the internship:**  
The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
  - **Challenges:**  
The challenges confronted while churning out theoretical knowledge into practical world.
  - **Conclusion:**  
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
  - Font type: Times New Roman
  - Font size: 12-For content, 14-for Title
  - Line Space : 1.5-for content and 1-for in table work
  - Paper Size: A4
  - Margin : in Left-1.5, Up-Down-Right-1
  - The Project Report shall be bounded.
  - The project report should be 80 to 100 pages



## Evaluation pattern of the project work

The Project Report shall be evaluated in two stages viz.	
<b>• Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
<b>• Conduct of Viva-voce</b>	<b>40 Marks</b>
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

**Note:**

- *The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern*

### Passing Standard

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.