

Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College of Arts, Science & Commerce
(Empowered Autonomous College)

Mcom Part I - Sem I & II



Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College
of Arts, Science & Commerce
(Empowered Autonomous)

Affiliated to
UNIVERSITY OF MUMBAI

Syllabus for the M.com Part I
Program: M.com (Advanced Accountancy & Business Management)
Program Code: RJCCPG
Level 6
(CBCS 2023-2024)

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THE PREAMBLE

Why Commerce?

Commerce is as old as human civilization. Since ancient times commerce has been practiced all over the world, but the nature of commerce has changed over the years with the changes in economies around the world. Thus, it has become an inseparable part of everyone's life. Human wants are unlimited and becoming multiplied with social and economic developments. Commerce has the capacity to satisfy our needs and provide better life to society and human beings as it encompasses business, profession and employment. The scope of commerce is broader than any other subject because it deals with several human activities like marketing, banking, transportation, management, investments etc. Globalization has brought many countries close to each other indicating the need of trade and commerce between different nations for sharing resources, mutual development, updating know-how etc. Policies of the Government of India like 'Ease of doing', 'Atma Nirbhar Bharat', 'Start ups', 'Digital India' have encouraged new entrepreneurship in India in the 21st century.

The Indian economy is one of the fastest growing economies in the world. A goal of 5 trillion Indian economies in near term would expedite trade and commerce transactions. This has made learning of commerce indispensable, even if it is occupied in every field whether it is science, engineering, or IT. It develops skills and knowledge required for pursuing multiple career options. Students get a wide range of subject knowledge such as finance, marketing, management, accounts, advertising, law etc. which will be useful for them for pursuing their higher studies, employment or starting their own venture. Thus, commerce without human and business life will be next to impossible.

Under autonomy, the department has made curriculum more robust by incorporating skill based learning and value-added courses that impart practical knowledge of the subject to the students. The syllabus for commerce for all four semesters is meticulously designed so as to make the students understand the knowledge of different fields like Strategic management, Rural marketing, Logistic management, HRM, Research Methodology, Tax, Financial Accounting, Management, Global economics. The course contents are updated so as to keep students in line with trends in industry. The course contents are designed to improve student's employability and skills required for employability.

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PROGRAMME OUTCOME (PO): M.COM (ADVANCED ACCOUNTANCY AND BUSINESS MANAGEMENT)

PO1	Deepen the understanding of business operations and enhance the skills in effectively managing enterprises, placing particular emphasis on Business Administration. Additionally, concentrate on advancing your expertise in Advanced Accounting and Taxation techniques.
PO2	To enhance critical thinking, problem-solving, qualitative and quantitative skills, required in the industry.
PO3	Provide advanced-level knowledge and foster a deeper understanding of current trends in commerce.
PO4	Provide individuals with the necessary skills to make them prepared for the industry and enhance their employability.

PROGRAM SPECIFIC OUTCOMES (PSO): M.COM (ADVANCED ACCOUNTANCY AND BUSINESS MANAGEMENT)

PSO1	Analyze and implement advanced financial strategies in various business contexts, demonstrating proficiency in financial services management.
PSO2	Formulate and execute strategic plans to address complex business challenges, showcasing a comprehensive understanding of strategic management principles.
PSO3	Apply economic theories and frameworks to make informed business decisions, considering both micro and macroeconomic factors influencing the business environment.
PSO4	Integrate ethical considerations and CSR principles into business practices, fostering a commitment to responsible and sustainable corporate conduct.
PSO5	Apply advanced techniques in cost and management accounting along with corporate finance to optimize financial performance and contribute to organizational efficiency.
PSO6	Analyze and evaluate organizational structures and dynamics using organization theory, providing insights into effective management strategies and structures.
PSO7	Demonstrate proficiency in research methodologies for business, enabling the application of rigorous research practices to address complex business issues.

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MCOM PART I SEMESTER I

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAAE101	Paper Title: Cost and Management Accounting			60 Lectures
	I	Marginal Costing	04	
	II	Standard Costing		
	III	Budgetary Control		
	IV	Operating Costing		

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGBME101	Paper Title: Organization Theory			60 Lectures
	I	Organization	04	
	II	Theories of Organization		
	III	Organization Structure, Culture and Conflict		
	IV	Organizational Change and Development		
	V	Organizational Development		

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Semester	:	I			
Title of the Subject / course	:	Cost & Management Accounting			
Course Code	:	RJCPGAAE101			
Credits	:	04	Duration	:	60 Lec

Learning Objectives	
1	To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
2	To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
3	To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Understanding the concept of Cost and management accounting and its significance in the business	1,5	Level 2 Understand
CO2	Apply the techniques of costing in the decision making in the business corporates for developing Entrepreneurship skills	1,5	Level 3 Apply
CO3	Develop employability by preparing and presenting the financial report in the business corporates	1,5	Level 3 Apply
CO4	Develop skills in determining cost per unit by enhancing entrepreneurship skills	1,5	Level 3 Apply

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SEMESTER I		L	Cr
COURSE: Cost & Management Accounting	COURSE Code: RJCPGAAE101	60	04
UNIT 01		15	
Marginal Costing & Managerial Decision Making			
Absorption Costing and Marginal Costing Meaning of absorption costing, Introduction to marginal costing, Distinction between absorption costing and marginal costing, Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation, Margin of safety, Key factor, Practical problems based on using the marginal costing formulae and key factor Make or buy, Sales mix decisions, Exploring new markets, Plant shut down decision along with practical problems			
UNIT 02		15	
Standard Costing			
Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances			
UNIT 03		15	
Budgetary Control			
Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget -			

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Fixed and Flexible Budgets - Preparation of Different Types of Budgets		
UNIT 04	15	
Operating Costing		
● Meaning of Operating Costing - Determination of Per Unit Cost - Collection Of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport		

Reference Books:

1. Cost Accounting: Method & Problems by Academic Publishers B.K. Bhar
2. Cost Accounting , Book Syndicate, by N.K. Prasad & A.K. Prasad
3. Management Accounting, New Age International by M.E. Thukaram Rao
4. Advanced Cost & Management Accounting – Problems & Solutions Prentice Hall of India (P) Ltd. by V.K. Saxena & C.D. Vashist

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Semester	:	I			
Title of the Subject / course	:	Organization Theory			
Course Code	:	RJCPGBME101			
Credits	:	04	Duration	:	60 Lec

Learning Objectives	
1	To introduce students to the fundamental concepts, theories, and principles of organization theory.
2	To explore the relationship between organizational goals and individual goals and the integration of both.
3	To highlight the role of positive thinking in organizations and its impact on organizational performance and employee well-being.
4	To enable students to understand the significance of organizations and their role in society.

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Identify and differentiate between different types and forms of organizations.	1,4	Level 2 Understand
CO2	Understand the importance of aligning individual and organizational goals.	1,4	Level 2 Understand
CO3	Analyze the role of positive thinking in promoting a healthy organizational culture and employee well-being.	1,4	Level 4 Analyze
CO4	Evaluate classical, neoclassical, and modern theories of organization and their practical implications.	1,4	Level 5 Evaluate

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SEMESTER I		L	Cr
COURSE: Organization Theory	COURSE Code: RJCPGBME101	60	04
UNIT 01		12	
Organization			
• Concept, Features, Types, Forms and Significance; Organizational Vs. Individual Goals and their Integration; Role of Positive Thinking in Organizations.			
UNIT 02		12	
Theories of Organization			
• Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories-Human Relations and Behavioral Science; Modern Theories -System, Contingency and Quantitative			
UNIT 03		12	
Organization Structure, Culture and Conflict			
• Organizational Structure- Concept and Factors Influencing Organizational Structure; Departmentalisation; Span of Management; Centralisation and Decentralisation; Delegation of Authority; Organizational Culture – Impact of Organizational Culture; Socio-Cultural Features of India and Its Impact; Organizational Conflicts-Positive and Negative Impact; Level of Organizational Conflicts-Individual Group and Organizational; Measures to Minimize Conflict.			
UNIT 04		12	

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Organizational Change and Development		
Managing Change-Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organizational; Overcoming Resistance to Change; Change Models - Lewin's Three Step Model; Change Agents		
UNIT 05	12	
Organizational Development		
Meaning and Nature; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organizational Effectiveness-Concept and Approaches; Organizational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness.		

Reference Books:

1. Organizational Behaviour: Text and Cases" by K. Aswathappa
2. Organization Theory and Design" by Richard L. Daft
3. Organizational Behaviour" by Udai Pareek
4. Organizational Change: Theory and Practice" by W. Warner Burke
5. Organizational Development: Change and Transformation" by M. S. Rao

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MCOM PART I SEMESTER II

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAAE201	Paper Title: Corporate Finance (Elective)			60 Lectures
	I	Scope and Objectives of Financial Management	04	
	II	Time Value of Money		
	III	Financial Analysis- Application of Ratio Analysis in Financial Decision Making		
	IV	Financial Decisions		

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGBME201	Paper Title: Behavioral Science (Elective)			60 Lectures
	I	Introduction	04	
	II	Individual Behaviour		
	III	Group Behaviour		
	IV	Leadership, Power and Authority		
	V	Morale and Stress Management		

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Semester	:	II			
Title of the Subject / course	:	Corporate Finance			
Course Code	:	RJCPGAAE201			
Credits	:	04	Duration	:	60 Lec

Learning Objectives	
1	To enhance the abilities of learners to develop the objectives of Financial Management
2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
3	To enhance the abilities of learners to analyze the financial statements

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Understand the objectives of Financial Management	1,5	Level 2 Understand
CO2	Entrepreneurship skills by understanding developing and apply the techniques of investment in the financial decision making in the business corporates	1,5	Level 3 Apply
CO3	Employability skills by analyzing the financial statements of a company or business	1,5	Level 3 Apply
CO4	Develop Entrepreneurship skills by taking Financial decision for start-ups and expansion strategies	1,5	Level 3 Apply

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SEMESTER II		L	Cr
COURSE : Corporate Finance	COURSE Code: RJCPGAAE201	60	04
UNIT 01		05	
Scope and Objectives of Financial Management			
Introduction, Meaning, Importance, scope, objectives, Profit V/s Maximisation			
UNIT 02			
Time Value of Money		15	
• Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM			
UNIT 03			
Financial Analysis - Application of Ratio Analysis in Financial Decision Making		20	
Management Analysis • Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed • Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio • Liquidity Ratios: Current Ratio, Quick Ratio • Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio • Investor's Analysis • Earnings per Share, P/E Ratio, Dividend Yield			
UNIT 04		20	

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Financial Decisions		
● Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital ● Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio ● Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose		

Reference Books:

1. Financial Management By C. Paramasivan & T. Subramanian
2. Financial Accounting For Management By Neelakantan
3. Financial Management By Kalpesh Ashar
4. Fundamentals Of Financial Management By Dr. R.P. Rustagi.
5. Cost Of Capital By Shannon P, Pratt & Roger J. Grabowski
6. Financial Management Principles & Applications Sheridhan

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Semester	:	II			
Title of the Subject / course	:	Behavioural Sciences			
Course Code	:	RJCPGBME201			
Credits	:	04	Duration	:	60 Lec

Learning Objectives	
1	To introduce students to the field of organizational behavior and its relevance in understanding human behavior within organizations.
2	To familiarize students with the contributing disciplines that shape the field of organizational behavior.
3	To provide a foundation of knowledge on the challenges and opportunities in managing human behavior in organizations.
4	To explore the nature, processes, and models of human behavior in the organizational context.

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Understand and explain the foundations and concepts of organizational behavior.	1,3	Level 2 Understand
CO2	Analyze and evaluate the contributions of different disciplines to the field of organizational behavior.	1,3	Level 2 Analyze
CO3	Identify and assess the challenges and opportunities in managing human behavior in organizations	1,3	Level 3 Apply
CO4	Analyze and interpret models of human behavior in organizational settings.	1,3	Level 2 Analyze

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SEMESTER II		L	Cr
COURSE : Behavioural Sciences	COURSE Code: RJCPGBME201	60	04
UNIT 01		12	
Introduction			
Organizational Behaviour-Concept; Contributing Disciplines; Foundation; Challenges and Opportunities; Human Behaviour-Nature, Process and Models.			
UNIT 02		12	
Individual Behaviour			
Personality-Determinants; Theories; Organizational Implications; Perception – Process; Factors Influencing; Managerial Utility; Sensation Vs. Perception; Learning-Nature, Process, Factors Affecting, Importance for Managers; Motivation-Need, Theories and Types of Incentives and Precautions in their Use; Special Issues in Motivation-Employees Recognition Programmes and Employees Involvement Programmes; Skill-based Pay Plans; Flexible Benefits etc.			
UNIT 03		12	
Group Behaviour			
Transactional Analysis-Levels of Self Awareness; Ego States; Life Positions; Transactions; Stroking; Uses of T.A.; Group Dynamics-Meaning and Nature of Group; Formal Groups – Committee, Task Force and Quality Circle; Informal Groups-Causes of Formation; Managing Informal Groups; Individual Vs. Group Decision Making.			
UNIT 04		12	
Leadership, Power and Authority			

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Leadership-Nature, Significance and Styles; Theories; Providing Effective Leadership; Power and Authority Bases of Power and Sources of Authority; Authority Limits; Increasing Power.		
UNIT 05	12	
Morale and Stress Management		
Morale- Nature, Factors Influencing and Methods of Measurement; Morale Building; Productivity and Morale; Stress Management-Sources, Consequences and Coping Strategies.		

Reference Books:

1. Statistics for the Behavioral Sciences: By Alvarez, J. A. & Emory, E. (2006)
2. Organization Development: Behavioural science interventions for organization: By McGraw-Hill International edition (2015)
3. Behavioral assessment : A Practical Handbook: By Bellack, A.S. & Hersen, M. (1998)
4. Organizational Behaviour : Text And Cases: By Anastasi, A. & Urbina, S. (1997)
5. Personality Psychology: Science of Individuality: By Brody, N., & Ehrlichman, H. (1998)

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RULES AND REGULATIONS REGARDING ASSESSMENT AND EVALUATION

FOR FY PG UNDER NEP FROM A.Y. 2023-2024 ONWARDS-

1. A learner appearing for first year PG examination under NEP will have **maximum of 22 credits per semester** and examinations will be of **maximum 550 marks**.
2. Courses having **2 credits, 3 credits and 4 credits** will have examinations of **50, 75, 100 marks** respectively.
3. **Duration of examinations:**
 - An IA exam of 20/25 marks shall be of duration of 30 minutes.
 - An IA exam of 40 marks shall be of duration of 50 minutes. Departments may use different modes of internal evaluation.
 - An SEE exam of 30 marks (offline) shall be of duration of 1 hour.
 - An SEE exam of 50 marks (offline) shall be of duration of 2 hours.
 - An SEE exam of 50 marks (online MCQ) shall be of 60 minutes.
 - An SEE exam of 60 marks (offline) shall be of duration of 2 ½ hours.
4. **Appearing for SEE** for every paper is **compulsory** irrespective of the performance in the Internals examinations. A student absent in SEE will be thus declared failing in a given subject.
5. There shall be provision for supplementary examination for the benefit of students who miss their SEE on grounds of medical emergency or representing college at the national level event or any other equivalent event with a special permission granted by the Head of the institution.
6. There shall be no Additional Examinations for any of the Semesters except for the Semester III wherein one chance of credit improvement in Semester III shall be given before the Learner appears for the final Semester IV Examination.
7. Irrespective of the performance in Semester I and II, student shall migrate to Sem III. Eligibility for PG degree is that a learner must complete 22 credits in each semester.
8. All ordinances under UG examinations are applicable to PG examinations as well.

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PAPER PATTERN

SEMESTER END EXAMINATION

(Theory Paper)

Semester End Examination – 60 marks

	Note: 1. All questions are compulsory. 2. Each question carries equal marks.	Marks
Q.1	Answer any one of the following: (Module I) A. B.	10
Q2	Answer any one of the following: (Module II) A. B.	10
Q.3	Answer any one of the following: (Module III) A. B.	10
Q.4	Answer any one of the following: (Module IV) A. B.	10
Q.5	Write Short Notes on: (Any 4 out of 6)	20

SEMESTER END EXAMINATION

(Accountancy Paper)

Semester End Examination – 60 marks

	Note: 1. All questions are compulsory. 2. Each question carries equal marks.	Marks
Q.1	Answer any one of the following: (Module I) A. B.	15
Q2	Answer any one of the following: (Module II) A. B.	15
Q.3	Answer any one of the following: (Module III)	15

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	A. B.	
Q.4	Answer any one of the following: (Module IV) A. B.	15

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Teaching and Learning Process

The teaching learning process in the learning outcomes based curriculum framework in the subject of Commerce is designed to develop the cognitive skills of every learner. The Post graduate courses offer the requisite skills for a profession and jobs in the Commerce field . All courses have practical's as an integral part which promotes the learner to acquire the requisite skills for employment by experiential learning.

An interesting combination of teaching learning processes is adopted in which the teacher and learners are actively involved.

Some of the salient teaching learning process are:

- Class lectures
- Presentations
- Group Discussion and Workshops
- Peer teaching and learning
- Flipped classroom, project-based learning, quiz, seminars, exhibitions, posters
- Practical experimental design planning, analysis, interpretation, application of knowledge gained, field projects, mini projects.
- Technology enabled self-learning.
- Internships, On job training
- Project work

The effective teaching strategies would address the requirements of learner to learn at their own pace. The teaching pedagogy adopted to ensure inculcate higher order skills in the learner. The entire program is also designed to foster human values, environmental consciousness for an equitable society. The teaching learning processes adopted would aim at participatory pedagogy.

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Mapping of the course to employability/ Entrepreneurship/ Skill development

Class	Course Name	Course Code	Topics focusing on Employability/Entrepreneurship/ Skill development	Employability/Entrepreneurship/ Skill development	Specific Activity
MCOM PART I	Cost and Management Accounting	RJCPGAAE101	Marginal Costing & Managerial Decision Making, Standard Costing, Budgetary Control, Operating Costing	Employability Skills are developed to control and reduce the cost of the product and Provide data which help the manager to take informed decision	Practical problems are solved and discuss its impact on decision making
MCOM PART I	Organization Theory	RJCPGBME101	Theories of Organization, Organization Structure, Culture and Conflict, Organizational Change, Organizational Development	Skills are developed to better management of organization	Case studies, Assignment.
MCOM PART I	Corporate Finance	RJCPGAAE201	Time Value of Money, Ratio Analysis, Financial Decisions	Skill develop regarding managing the finance through various technique	Practical problems are solved and discuss its impact on decision making
MCOM PART I	Behavioral Science	RJCPGBME201	Individual Behaviour , Group Behaviour , Leadership, Power and Authority, Morale and Stress Management	Skill develop to understand the leadership style required to run the organization.	Experiential learning and discussion of case studies

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Mapping of curriculum with the relevance in the local, regional, national and global development needs

Sr. No	Course Code/ Topic (Paper/ Unit/ Content)	Relevance
1	RJCPGAAE101: Cost and Management Accounting	Regional, National development needs
2	RJCPGBME101: Organization Theory	Local, Regional, National and Global development needs
3	RJCPGAAE201: Corporate Finance	Regional, National development needs
4	RJCPGBME201: Behavioral Science	National and Global development needs

Mapping of curriculum with cross cutting issues viz, Professional Ethics, Gender, Human Values, Environmental and Sustainable Development Goals and NEP 2020

Sr. No	Name of the Course	Course Code	Issues addressed
1	All Courses	All Courses	SDG 4
2	Cost and Management Accounting,, Corporate Finance	RJCPGAAE101, RJCPGAAE201,	NEP, Multidisciplinary, Interdisciplinary , SDG 3, SDG 8, SDG 9,
3	Organization Theory, Behavioral Science	RJCPGBME101 RJCPGBME201	Professional Ethics SDG3, SDG 5, SDG 8, SDG 9,SDG 16