

PERIYAR UNIVERSITY

(NAAC 'A++' Grade with CGPA 3.61 (Cycle - 3))

State University - NIRF Rank 56 - State Public University Rank 25

SALEM - 636 011



CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

Bachelor of Commerce (B.Com.)

[SEMESTER PATTERN]

(2024-25 Onwards)

PROGRAMME PROJECT REPORT (PPR)

(Effective from the academic year 2024 – 2025)

I. Programme's Mission and Objectives:

The mission of the course is to provide a nurtured knowledge that will lead to fulfilling the aspirations of Trade, Industry, Commerce, and the Individual. To create an atmosphere of effective learning in commerce, generate a spirit of questioning, enquiry, induce healthy challenges and competitiveness, feel complete accomplishment and instill self-confidence.

Objectives and Outcomes:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy, and Management. The course equips the students for entry-level jobs in industry, promotes the growth of their professional career, and entrepreneurship, and is a key contributor to the economic development of the country.

- Academic excellence: Our primary objective is to enable every student to cope with the latest developments at contemporary, national, and global levels through effective transaction of the curricular and co-curricular aspects.
- Professional Excellence: The ultimate objective is to produce commerce graduates who possess the skills, problem-solving tools, and professionalism essential for being successful
- Value-based Development: To impart quality and need-based education to sensitize the students to their changing roles in society through awareness-raising activities.

II. Relevance of the programme with HEI's Mission and Goals

One of the fundamental aims of education is to provide opportunities for learners at all levels. This programme affords quality higher education to learners interested in pursuing higher education through distance mode. This programme would help them to transform them into intellectually competent human resources which could help the upliftment of the nation. This programme is effective in imparting quality education through flexi-timing.

Commerce helps to remove the unnatural boundaries for a student, enabling the mind to be free, and making him realize the innovation and newness rule the world so that the flow of new ideas is not restrained. Innovative thinking and actions are a must for commerce to keep it always dynamic. To impart high-quality Commerce Education by creating requisite infrastructure complemented by the state of the art technology, making excellence, a natural inspiration.

In accordance with the mission of Periyar University as an intensive research intensive institution, the teaching programme of the bachelors programme in commerce is based on state of the art of social science research and maintains a strong emphasis on the acquisition of academic and research skills.

III. Nature of prospective target group of learners:

The curriculum has been designed to fulfill the needs of diversified learners including rural people, low-income group, minorities, and the underprivileged. This curriculum will fulfill the needs of the special group learners in teaching and management professionals.

IV. Appropriateness of programme to be conducted in Open and Distance Learning to acquire specific skills and competence:

Tansche Regulations On Learning Outcomes-Based Curriculum Framework Guidelines
Based Regulations For Undergraduate Programme:

Programme : B.Com General

Duration : UG - 3 years

Programme Outcomes:

PO 1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study.

PO 2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information clearly and concisely to different groups.

PO 3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, and beliefs based on empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies, and theories by following a scientific approach to knowledge development.

PO 4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real-life situations.

PO 5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; analyze and synthesize data from a variety of sources; draw valid conclusions; identify logical flaws and holes in the arguments of others; and support them with evidence and examples, and address opposing viewpoints.

PO 6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognise cause-and-effect relationships define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.

PO 7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.

PO 8: Scientific reasoning: Ability to analyze, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO 9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

PO 10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification, or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, setting direction, formulating an inspiring vision, building a team that can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, smoothly and efficiently.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including learning how to learn, is necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of the workplace through knowledge/skill development/reskilling.

Programme Specific Outcomes:

PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.

PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem-solving, decision-making, and leadership skills that will facilitate startups and high-potential organizations.

PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization toward growth and development.

PSO4 – Contribution to the Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

V. Instructional Design

The program is divided into six semesters and the minimum credit requirement is 120 to get a B.Com degree through ODL mode from Periyar University. The minimum period for acquiring a B.Com degree will be three years and the maximum time (extended) period is five years.

S. No	Paper Code	Title
1	24DUFTA01	Language – Tamil
2	24DUFEN01	English
3	24DUCM01	Core Paper I–Financial Accounting I
4	24DUCM02	Core Paper II- Principles of Management
5	24DUCME01	Elective I- Business Communication
6	24DUCME02	Elective I-Indian Economic Development
7	24DUCME03	Elective I- Business Economics
8	24DUCMN01	Skill Enhancement Course SEC– 1: NME
	24DUCMFC01	Foundation Course FC (Elements of Industry 4.0)

Semester-II

S. No	Paper Code	Title
1	24DUFTA02	Language–Tamil
2	24DUFEN02	English
3	24DUCM03	Core Paper III–Financial Accounting II
4	24DUCM04	Core Paper IV-Business Law
5	24DUCME04	Elective II-Business Environment
6	24DUCME05	Elective II-Insurance and Risk Management
7	24DUCME06	Elective II–International Trade
8	24DUCMN02	Skill Enhancement Course SEC–2: NME
	24DUCMN03	Skill Enhancement Course– SEC3 (Industrial Law)

Second Year–Semester-III

S. No	Paper Code	Title
1	24DUFTA03	Language-Tamil
2	24DUFEN03	English
3	24DUCM05	Core Paper V- Corporate Accounting I
4	24DUCM06	Core Paper VI-Company Law
5	24DUCME07	Elective III–Business Legislation
6	24DUCME08	Elective III–Business Mathematics & Statistics
7	24DUCME09	Elective III–E-Commerce
8	24DUCMN04	Skill Enhance Course SEC – 4 (Tally Practical)
	24DUCMN05	Skill Enhancement Course – SEC 5 (Capital Markets)
		E.V.S

Semester-IV

S. No	Paper Code	Title
1	24DUFTA04	Language-Tamil
2	24DUFEN04	English
3	24DUCM07	Core Paper VII – Corporate Accounting II
4	24DUCM08	Core Paper VIII – Principles of Marketing
5	24DUCME10	Elective IV – Financial Services
6	24DUCME11	Elective IV – Consumerism & Consumer Protection
7	24DUCME12	Elective IV – Operations Research
8	24DUCMN06	Skill Enhance Course SEC – 6 (Service Marketing)
	24DUCMN07	Skill Enhancement Course– SEC 7 (Commerce Practical)
		E.V.S

Third Year Semester-V

S.No	Paper Code	Title
1	24DUCM09	Core Paper IX – Cost Accounting I
2	24DUCM10	Core Paper X – Banking Law and Practice
3	24DUCM11	Core Paper XI – Income Tax Law and Practice I
4	24DUCM12	Core Paper XII– Project Viva voce/ Auditing and Corporate Governance
5	24DUCME13 / 24DUCME14	Discipline Specific Elective 1/2- Financial Management / Indirect Taxation
6	24DUCME15 / 24DUCME16	Discipline Specific Elective 3/4 – Human Resource Management/Office Management & Secretarial Practice
7		Value Education

Semester-VI

S. No	Paper Code	Title
1	24DUCM13	Core Paper XIII – Cost Accounting-II
2	24DUCM14	Core Paper XIV- Management Accounting
3	24DUCM15	Core Paper XV- Income Tax Law and Practice II
4	24DUCME17 / 24DUCME18	Discipline Specific Elective 5/6 - Entrepreneurial Development / Computer Application in Business
5	24DUCME19 / 24DUCME20	Discipline Specific Elective 7/8- Logistics and Supply Chain Management / 8/8 –Spread sheet for Business
6	24DUCMCE01	General awareness for Competitive Examination
7		Extension Activity
		Professional Competency Skill

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	20	94
Part IV	4	4	3	6	2	1	20
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	24	23	140

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

Faculty and Support Staff:

The University has appointed the necessary faculty and support staff specifically for ODL mode, in compliance with UGC requirements. The course materials developed by the CDOE faculty meet the standards set by the 2020 regulations.

Staff Category	Required (UG+PG)
Professor	1
Assistant Professor	3
Supportive Staff	1
Total	5

Delivery Mechanism:

CDOE ODL employs a modern ICT (Information & Communication Technology) enabled approach for instruction, distinct from conventional or regular programs. This methodology is more learner-oriented, with the learner actively participating in the teaching-learning process. The academic delivery system of CDOE ODL includes:

Print Material:

The printed material of the programme supplied to the students will be unit-wise for every course.

Counselling Sessions:

There will be 6 counseling/ contact classes in face-to-face mode. The counseling sessions / Personal Contact Programme (PCP) classes will be held on the campus of the University on Saturdays and Sundays.

Medium of Instruction:

The medium of course instruction and examination will be in English.

VI. Procedure for admissions, curriculum transactions and evaluation

Admission Procedure:

Admission to the B.Com programme will be based on evaluating candidates' eligibility. Admission is not guaranteed, and Periyar University CDOE reserves the right to cancel any admission at any time if any irregularities are discovered in the admission process or eligibility criteria.

Duration of the Programme:

The maximum duration for B.Com is N (Course duration) +5. If a student does not complete the program within eight years, they must apply for special examinations until they complete their programme.

Eligibility:

A candidate who has passed 10, +2 is eligible to apply for B.Com.

Fee Structure:

Nature of fee	Amount in ₹		
	First Year	Second Year	Third Year
Application Processing Fee	₹ 200	–	-
Course Fee	₹ 3,940	₹ 2,880	₹ 3,080
ICT Fee	₹ 150	₹ 150	₹150
Total	₹ 4,290	₹ 3,030	₹ 3,230

Credit System:

Periyar University, CDOE plans to implement the 'Credit System' for most of its programs. Each credit corresponds to 30 hours of study, encompassing all learning activities. Therefore, an 8-credit course requires 240 hours, a 6-credit course requires 180 hours, a 4-credit course requires 120 hours, and a 2-credit course requires 60 hours of study. This system helps students gauge the academic effort needed to complete a course. To finish an academic program, students must successfully complete both the assignments and the term-end examinations for each course in the program.

Evaluation:

The evaluation system of the programme is based on two components:

Continuous Evaluation through assignments (25%weightage):

This component holds a 25% weightage. Each course will have at least one graded assignment and test. Students must submit these assignments to the Coordinator of the CDOE/Learner Support Centre to which they are assigned or attached. For the Assignment students may be permitted to write with the help of books/materials for each Course, which will be evaluated by the Evaluators appointed by the University.

Theory Examination (75% weightage):

Theory Examination will be conducted by the University in the identified Examination Centres. These exams are conducted twice a year. Students may choose to take any of the exams offered by the University during the year. To be eligible for the Term-End Examination, students must have registered for the course and submitted the assignment. Students must submit an Examination form online (www.periyaruniversity.ac.in) or offline before the due dates specified in the schedule of operations. If a student misses any term-end examination for a course, they can appear for it in any subsequent term-end examinations. This option is available until the student secures the minimum pass grade in the courses, but only up to a maximum of six semesters from the date of course registration. After this period, the student can extend for another ten semesters by paying the fee again. The Candidates shall be declared to have passed the examination if he/she secures **not less than 40 marks** in total (CIA mark + Theory Exam mark) with **minimum of 30 marks** in the Theory Exam conducted by the University.

QUESTION PAPER PATTERN

Duration: Three Hours

Maximum Marks: 75

Part A: (10 X 2 = 20 marks) Answer ALL Questions (Two Questions from each Unit)
Part B: (3 X 5 = 15 marks) One question from each Unit (THREE out of FIVE questions)
Part C: (5 X 8 = 40 marks) Answer ALL Questions (One Question from Each Unit with internal choice)

Passing Minimum

A candidate who secures **not less than 40% in the University (external) Examination** and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).

A candidate who secures not less than 40% of the total marks prescribed for the subject under the part IV degree programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.

A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

Distribution

Table 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for theory papers of UG programmes.

Table 1 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max. marks	Passing Minimum for External	Max. marks	Passing Minimum for Internal	
100	75	30	25	10	40

Table 1(B): The following are the distribution of marks for continuous internal assessments in theory papers of UG programmes:

Table 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the practical courses of UG programmes.

Table 2 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks(Internal +External)
	Max. marks	Passing Minimum for External	Max. marks	Passing Minimum for Internal	
100	75	30	25	10	40

Table 2(B):The following are the distribution of marks for the continuous internal assessment in UG practical courses:

Table 2 (B)

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25Marks
	Assignments/Snap Test/Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75Marks
Total		100Marks

Grading

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Table

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course / Paper)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction

70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

i = Credits earned for course i in any semester.

G_i =Grade Point obtained for course i in any semester.

n =refers to the semester in which such course were credited.

Grade point average (for a Semester):

Calculation of grade point average semester – wise and part – wise is as follows:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the multiplication of grade points by the credits of the courses offered
under each part

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses offered under each part}}{\text{Sum of the credits of the courses under each part in a semester}}$$

Calculation of Grade Point Average (CGPA) (for the entire programme):

A candidate who has passed all the examinations under different parts (Part-I to V) is eligible for the following part-wise computed final grades based on the range of CGPA:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the credits of the courses of the entire programme under each part}}$$

Table

CGPA	GRADE
9.5 – 10.0	O+
9.0 and above but below 9.5	O
8.5 and above but below 9.0	D++
8.0 and above but below 8.5	D+
7.5 and above but below 8.0	D
7.0 and above but below 7.5	A+++
6.5 and above but below 7.0	A+
6.0 and above but below 6.5	A
5.5 and above but below 6.0	B+
5.0 and above but below 5.5	B
4.5 and above but below 5.0	C+
4.0 and above but below 4.5	C
0.0 and above but below 4.0	U

VII. Requirement of Laboratory and Library Resources:

The well sophisticated Computer laboratory facilities of Periyar University provide the all technology resources like 120 Systems with HPC Server connection along with software. All the systems are well connected with LAN and WIFI facilities. The University provides a 1 GBPS internet connection to the learners for academic as well as research purposes.

The Central Library is one of the important central facilities of Periyar University. It has Text book, reference books, conference proceedings, back volumes, standards, and non-book material such as CD-ROMs and audio. The central library procured several e-books in different areas.

All routine functions of the library are automated with the help of an integrated library software package, developed and distributed by UGC INFLIBNET. The database of the entire collection has been created and is available through the online Public Access Catalogue (OPAC) to the users via campus network.

The Centre for Distance and Online Education (CDOE) at Periyar University has

begun establishing a dedicated library for the ODL program and is in the process of acquiring printed books and e-books for this purpose.

VI. Cost Estimate of the Programme and the Provisions:

The University has already incurred initial expenses for infrastructure, manpower, SLM preparation, and other necessities. The University plans to allocate expenses from the total fee collection, based on the admission of students as follows:

- ✓ SLM Printing and Delivery – 20%
- ✓ Salary and Administrative Expenses – 60%
- ✓ Software Development & Maintenance – 10%
- ✓ Future Developments – 10%

IX. Quality assurance mechanism

The CIQA will oversee and ensure the quality of the ODL programs. The CIQA of Periyar University's Centre for Online and Distance Education includes the Vice-Chancellor as the Chairperson, three senior teachers from Higher Educational Institutions, Heads of three departments or schools offering recognized programs in Open and Distance Learning and Online modes, two External Experts in Open and Distance Learning and/or online education, Officials from the Administration and Finance departments, and the Director of the Centre for Internal Quality Assurance as the Member Secretary.

The objective of the CIQA is to develop and implement a comprehensive and dynamic internal quality assurance system. This system will ensure that the higher education programs offered in the Open and Distance Learning (ODL) and Online modes by the Higher Educational Institution are of acceptable quality and are continuously improved.