PANDIT SUNDARLAL SHARMA (OPEN) UNIVERSITY CHATTISGARH BILASPUR PROGRAMME PROJECT REPORT (PPR) BACHELOR OF COMMERCE (HONOURS) B.COM (HONOURS)

a) Programme Mission and Objective:

- To understand different legal and accounting aspects of business entities.
- To learn/gather enough knowledge to manage a business either on their own or for someone else.
- To mold and prepare the learners for positions of leadership in business organizations at various levels.
- To produce commerce graduates who possess the skills, problem-solving tools, and professionalism essential for being successful.

b) Relevance of the Programme with HEI's Mission and Goals:

The programme aligns with the Mission and Goals of Open and Distance Learning institutions by providing education to the deprived irrespective of age, place, and time with total commitment to quality education in commerce, with a holistic concern for better life, environment, and society.

c) Nature of Prospective Target Group of Learners:

The target learner can be every 12th pass learner of the society because Commerce education is helpful in one's life as well as vocation. Commerce education is useful for all professionals to render more efficient service therein and to advance from their present levels of employment to higher levels.

d) Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:

The purpose of the B. Com (Honours) Programme offered by PSSOU is to render learners with an outspread array of operational skills, to specialize the learner in a specific area of business, and to expose the learner to basic business principles. One remarkable feature of our distance learning programs is that learners can find employment and self-employment opportunities while pursuing the course.

e) Instructional Design:

Instructional design is a scientific and systematic methodology that integrates principles to facilitate the development and execution of educational programs. Instructional design is of particular importance in the context of distance learning. The design of distance learning that is successful is

2 S. S. S. S. 1611120

Mush of 25

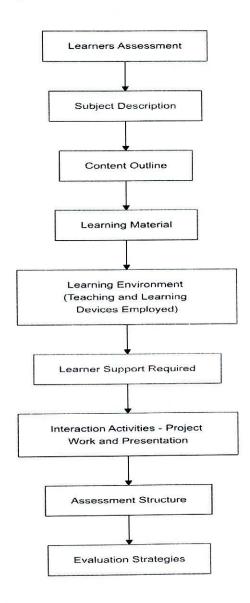
tailored to the unique learning requirements of adult learners. A comprehensive curriculum assessment is conducted prior to the commencement of course development, and the curriculum is subsequently constructed using the appropriate pedagogical tools and access devices.

Each course's content is systematically organized into Blocks and Units, with the study material segmented into smaller, manageable sections to accommodate distance learners effectively. To support self-assessment, Self-Check Exercises are integrated throughout the study material. These exercises enable learners to review, consolidate, and evaluate their understanding of the content before progressing further.

Further, various theories and models are referred for designing effective instructional events, some are specified as under:

- Learning objectives
- Self-Check Exercises with Answers
- More Reinforcing Activities
- Small Chunks of Learning through Learning Modules
- Statement of Objectives
- In-depth Learning
- Hint Answers
- Reference Texts
- Real World Contexts
- Real World Examples
- Self-Appraisal Exercises
- Blog for Enhanced Learning

The programme has been developed on the basis of the following sequential steps:



f) Curriculum Design

Curriculum Design is the systematic organization and development of educational programs to meet specific academic, professional, or developmental objectives. It involves the careful planning of various components such as duration, credit allocation, course structure, learning methodologies, means of delivery, and faculty requirements to ensure an effective and holistic learning experience for the target audience. The curriculum design of BCOM (Honours) program can be stated under the following headings:

i. **Duration and Credit:** The program spans four years and is divided into eight semesters. It offers a total of 162 credits, with each semester providing at least 20 credits. The program

Lij gle

Aust Baurel

includes defined exit points at the end of the second, fourth, sixth, and eighth semesters. Detailed information about these exit points and credit distribution is outlined in the credit distribution matrix.

Contact sessions for courses shall be arranged at the Head Quarter and Learners Support centres where the Learners can solve their difficulties.

ii. **Medium:** The course material for BCOM (Honours) programme will be in Hindi language. However, Learners can opt for both English and Hindi language for answering the questions in the examination.

g) Course Structure:

PANDIT SUNDARLAL SHARMA (OPEN) UNIVERSITY CHHATTISGARH BILASPUR, PROPOSED STRUCTURE FOR SEMESTER WISE DISTRIBUTION OF CREDITS OF UNDER GRADUATE PROGRAM UNDER NEP 2020

Semester	Discipline Specific Courses (DSCs) Each 4 credits	Discipline Specific Electives (DSEs) Each 4 credits	Generic Electives (GEs) Each 3 credits	Ability Enhancement Courses (AEC) Each 3 credits	Value Added Courses (VAC) Each 2 credits	Skill Enhance ment Courses (SDC) Each 4 credits	Internship/ Apprenticeship/ Vocational Training/ Community Engagement & Services	Grand total (credit)			
I	DSC 1 DSC 2	DSE 1	GE I	AEC 1	VAC 1	x	X	20			
II	DSC 3 DSC 4	DSE 2	GE 2	AEC 2	X	SEC 1	X	22			
			LEVI	EL 4.5 EXIT 1 UG	CERTIFICATE						
III	DSC 5 DSC 6	DSE 3	GE 3	AEC 3	VAC 2	x	X	20			
	DSC 7 DSC 8	DSE 4	x	Х	x	SEC 2	X	20			
IV	DSC 9										
			L	EVEL 5 EXIT 2 U	G DIPLOMA						
500	DSC 10 DSC 11	DSE 5	X	X	X	SEC 3	X	20			
V	DSC 12		Α.	Α	^	JEC 3					
	DSC 13 DSC 14	n an /	Dan (DCE 4	DSC 14	v	X	VAC 3	x	Internship/Community Engagement & Service	20
VI	DSC 15	DSE 6	X	Α	VACS		(2 C)	122			
	60 Credits	24 Credits	9 Credits	9 Credits	6 Credits	12 credits	2 Credits	122 Credits			
			L. L.	EVEL 5.5 EXIT 3	UG DEGREE						
	DSC(H) 16 DSC(H)17	DSE 7	7 X	X	X	X	x	20			
VII	DSC(H) 18 DSC(H)19										
VIII	DSC(H) 20 DSC(H)21	DSC(H)21 DSE 8	x	x	x	x	x	20			
	DSC(H) 22 DSC(H)23	energy award (CC						162			
	92 Credits	32 Credits	9 Credits	9 Credits	6 Credits	12 credits	2 Credits	Credits			

NB: Learners having 75% or above after successful completion of third year will only be allowed to opt for fourth year Honours Program

Alin Jos

lin Dule

Along

h) Learning Method:

The learning method developed by the University consists of an independent form of delivery, incorporating the following components:

- 1. Self-Learning Material
- 2. Counseling and contact sessions at the study centre by subject experts

i) Means of Delivery:

Learners receive the syllabus of the courses along with Self Learning Material. This aids learners in studying specific topics. If learners encounter any difficulties, they can note these issues and discuss them with the counselor during the contact session at the study centre.

j) Requirement of Faculty and Support Staff:

The department is headed by one Professor, one Assistant Professor, three Assistant Professors (Full time Teachers in Contract) at the headquarters. At the study centre, qualified teachers and other staff are already employed, responsible for conducting contact classes and counseling sessions.

k) Procedure for Admissions, Curriculum, Transaction, and Evaluation:

I. Procedure for Admissions:

Admissions for this programme are conducted annually and entirely online. The minimum eligibility requirement for admission is having passed the 10+2 examination of the Chhattisgarh Board of Secondary Education, or from any recognized Board.

II. Curriculum Transaction:

For successful completion of this programme, a candidate must obtain a minimum pass grade of "P" (i.e., 33%). Learner performance levels are indicated in letter grades and corresponding grade points.

III. Evaluation Pattern:

The weightage for internal and external evaluation is in the ratio of 30:70. The evaluation pattern for each paper includes the following two components:

- 1. Continuous Assessment through Tutor Mark Assignment: Learner performance is continuously evaluated in each subject. The schedule and evaluation of continuous assessment are conducted by the Study Centre, monitored by the department concerned. Learners must compulsorily submit Tutor Mark Assignment (TMA) carrying 30 marks before the Term End Examination (TEE), which forms the basis of evaluation.
- 2. **Term End Examination (TEE):** The Term End Examination (TEE) for each paper is worth 70 marks and is conducted in both subjective and objective modes. The current question paper pattern is as follows:

J'i)

alti)

Soule

Auch

Section	Total No. Of Questions	Type of Questions
A	8 (All Compulsory Questions)	Objective Type
В	6 (4 Should be answered)	Very Short Type
С	4(3 Should be answered)	Short Type
D	4 (2 Should be answered)	Semi Long Type
Е	2 (1 Should be answered)	Long Type
TOTAL	24 (18 Should be answered)	

1. Fee Structure:

Particulars	SEM I	SEM II	SEM III	SEM IV	SEM V	SEM VI	SEM VII	SEM VIII	TOTAL
Yearly Fees	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	24,000/-

l) Requirement of the Laboratory Support and Library Resources:

Laboratory facilities are not required for this programme; however, desired facilities are made available at the study centres. Resources in the form of reference books and journals are provided to the learners in the University Central Library, which they can access to gain knowledge.

m) Cost Estimate of the Programme and the Provisions:

For the design, development, delivery, and maintenance of the programme, funding is provided as per the budget allocated by the University in its Annual Budget session.

n) Quality Assurance Mechanism and Expected Programme Outcomes:

The monitoring of the programme is done on a continuous basis by the department concerned. Regular updates of the curriculum and syllabus are checked by the concerned board of studies, and regular monitoring is performed by the Centre for Internal Quality Assurance (CIQA) cell of the University.

Li

16/01/2

Audle

Bachel	Bachelor of Commerce (B. Com) (Honours) Course Code					
Semester	Discipline Specific Course (DSC)					
I	DSC-1: Financial Accounting DSC-2: Business Communication					
II	DSC-3: Business Mathematics DSC-4: Business Regulatory Framework					
III	DSC-5: Corporate Accounting DSC-6: Company Law					
	DSC-7: Cost Accounting					
IV	DSC-8: Principles of Business management					
	DSC-9: Organizational Behaviour					
	DSC-10: Income tax					
V	DSC-11: Financial Management					
	DSC-12: International Business					
	DSC-13: Management Accounting					
VI	DSC-14: Auditing					
	DSC-15: Business Oriented Computer Application					
	DSC(H)-16: Managerial Economics					
	DSC(H)-17: Advance Accounting					
VII	DSC(H)-18: Advanced Management Accounting					
	DSC(H)-19: Corporate Legal Framework					
	DSC(H)-20: Advanced Business Economics					
	DSC(H)-21: Specialized accounting					
VIII	DSC(H)-22: Accounting for Managerial Decision					
	DSC(H)-23: Business Law					

2/1/28 Aude Aude Aude 25

Com	ostor	Discipline Specific Elective (DSE)			
Sem	ester	Commerce			
I DSE 1		Business Economics			
II	DSE 2	Business Environment			
III	DSE 3	Business Statistics			
IV	DSE 4	Principles of Marketing			
V	DSE 5	Money and financial system			
VI	DSE 6	Financial Marketing Operations			
VII	DSE 7	Statistical Analysis			
VIII	DSE 8	Advanced Statistics			

Semester	Generic Elective (GE)			
I	GE - 01 Cyber Era & Intellectual Property Rights			
II	GE – 02 GST in India			
III	GE – 03 Industrial Relation			

Semester	Ability Enhancement Course (AEC)				
	Hindi Language -1				
I	or				
	English Language-1				
	Hindi Language -2				
II	or				
	English Language-2				
	Hindi Language -3				
Ш	or				
tronounds:	English Language-3				

Semester	Value Added Courses (VAC)		
I	Environmental Study		
Ш	Yog: An Introduction		
VI	Cyber Space & Cyber Regulation		

Semester	Skill Enhancement Course (SEC)			
II	SEC 01 - E- Commerce			
IV	SEC 02 - Accounting in Tally			
V	SEC 03 - ITR Filing			

Soule Quelle 16/01/25