

PROGRAMME PROJECT REPORT

BACHELOR OF COMMERCE (B.COM)

A) Programme's Mission & Objectives-

Mission Statement-

Dr. C.V. Raman University's Institute of Open & Distance Education focuses on providing quality education through distance learning, matching with the parameter of regular programme and producing capable business leaders who are prepared with the necessary management & research skills to make high-quality business decisions in either an entrepreneurial or staff capacity.

The Mission of B.Com programme is to impart holistic education using state of the art infrastructure and technology leading to development of qualified professionals, to help in increasing knowledge in the field of commerce and allied sectors. It also enables & motivates the student for initiating start up.

Program Objectives-

The B.Com program aims to prepare our learners for choosing various verticals of finance and accountancy as career namely Chartered Accountants, Company Secretaries, Cost & Work Accountants, Financial analysts etc. It also provides scope for higher studies like M.Com, M.B.A, C.A., C.F.A and I.C.W.A. etc as it provides strong foundation for commerce with the specialization subjects that covers taxation, banking & computer application as specialization choice for learners.

The main objectives in bringing out the thoroughly

- To develop an understanding of commerce and apply the skills and knowledge in a business organization.
- To equip the graduates with the know-how of operating successfully in a continuously changing business environment.
- To equip graduates with the skills required to lead management position.
- To make informed and ethical decisions based on thorough knowledge of commerce concepts.

B) Relevance of the program with University's Mission and Goals -

Dr. C.V. Raman University aims to provide high standard of liberal education to its students, catering to their intellectual growth, personality development & nurtures them to be responsible adults committed to high ethical standards through various courses offered from different fields like commerce & management, science, arts, etc in regular mode as well as Open & Distance Learning mode.

Under B.com programme our learner through open and distance learning mode will be able to-

- Obtain and assimilate knowledge appropriate to the practice of financial management in corporate sectors.

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- Evaluate financial accounting concepts and principles and their application in solutions to practical finance problems.
- Prepare financial statements of entities, including groups of companies, using relevant financial information, accounting techniques and standards and to analyse and interpret such financial statements.
- Use relevant financial techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings.
- Describe the organisational context of the financial manager and of the development of financial systems to understand the need for the efficient use of resources within an organisation.

C) Nature of prospective target group of learners-

This program is specifically designed to cater the need of students who are not able to study through regular mode. Working Professional, Housewives, Students from rural area, Students who do not wish to prefer regular courses due to various reasons & Students who cannot afford costly regular programmes are our target group learners.

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

This programme is developed for particular target learners to meet specific needs and requirements of commerce learners. This programme aimed to develop knowledge and understanding appropriate to the area of commerce.

Upon successful completion of this course, a student will be able to-

- Understand the basic development of entrepreneurship as a profession.
- Write a business plan describing a new business venture.
- Identify capital resources for new ventures and businesses.
- Have a basic knowledge of human resource management for business.
- Recognise and understand the ethical responsibilities of individuals and organisations in society.
- Communicate ideas effectively in both written and oral formats.

E) Instructional Design-

Curriculum Design, Detailed Syllabi & Duration of Program-

B.Com Programme offered in Institute of Open & Distance Education runs for the period of 36 months (3 years). The B.Com Program is organized into six semesters in three years. The learner can opt for B.Com Programme Plain or Banking or Computer application or Taxation. The University follows a Credit-based semester system of teaching learning and evaluation.

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Credit Points-

All courses offered by us carry a certain value in terms of credit-points. A credit point is a way of expressing the learning hours required to study a certain unit, in a book or a course. Generally, one credit point is considered equivalent to about 30 learning hours. These learning hours could mean the time you spend in face to face counseling, self study, practical, assignment, project, participating in discussions on the topic, listening to audios, viewing especially prepared videos, etc. That means for 2 credit points student has to undertake 60 hours of learning per Course & for 3 credit points student has to undertake 90 hours of learning. Programme structure for B.Com are clearly mention below -



DR. C.V.RAMAN UNIVERSITY

KARGI ROAD, KOTA, BILASPUR (C.G.)

COURSE OF STUDY AND SCHEME OF BACHELOR OF COMMERCE (B.COM)

(COMPUTER APPLICATION / BANKING / TAXATION)

Duration-36 Months(3 Years)

Eligibility-10+2 in Any Discipline

Proposed Scheme of Examination

Course Code	Name of Course	Credit	Total Marks	Theory		Practical Marks		Assignments /Field Work		
				Max	Min	Max	Min	Max	Min	
FIRST SEMESTER										
1BCOM1	Hindi Bhasha aur Sanrachna	2	50	35	12	-	-	15	5	
1BCOM2	Fundamentals of Entrepreneurship	2	50	35	12	-	-	15	5	
1BCOM3	Principles of Management	3	100	70	23	-	-	30	10	
1BCOM4	Financial Accounting	3	100	70	23	-	-	30	10	
1BCOM5	Business Mathematics	3	100	70	23	-	-	30	10	
Opt any one from below as a specialisation										
1BCOM6P	Micro Economics	3	100	70	23	-	-	30	10	
1BCOM6CA	Introduction to computers & Information Technology									
1BCOM6BK	Principle of Banking									
1BCOM6TX	Indian Tax System									
Total		16	500	350	126	-	-	150	54	
SECOND SEMESTER										
2BCOM1	English Language and Indian Culture	2	50	35	12	-	-	15	5	

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2BCOM2	Development of Entrepreneur	2	50	35	12	-	-	15	5
2BCOM3	Business Organization & Communication	3	100	70	23	-	-	30	10
2BCOM4	Business Law	3	100	70	23	-	-	30	10
2BCOM5	Business Statistics	3	100	70	23	-	-	30	10

As per opted specialisation in semester one

2BCOM6P	Macro Economics	3	100	70	23	-	-	30	10
2BCOM6CA	Windows & MS Office			35	12	50	17	15	5
2BCOM6BK	Indian Banking System			70	23	-	-	30	10
2BCOM6TX	Tax Planning and Management			70	23	-	-	30	10
Total		16	500	350/315	126/113	50	18	150/135	54/48

THIRD SEMESTER

3BCOM1	Hindi Bhasha aur Samvedana	2	50	35	12	-	-	15	5
3BCOM2	Environmental Study-I	2	50	35	12	-	-	15	5
3BCOM3	Public Finance	3	100	70	23	-	-	30	10
3BCOM4	Cost Accounting	3	100	70	23	-	-	30	10
3BCOM5	Indian Companies Act	3	100	70	23	-	-	30	10

As per opted specialisation in semester one

3BCOM6P	Bu. Environment	3	100	70	23	-	-	30	10
3BCOM6CA	OOPS & Programming in C++			35	12	50	17	15	5
3BOM6BK	Banking Theory Law & Practices			70	23	-	-	30	10
3BOM6TX	Indirect Tax – I			70	23	-	-	30	10
Total		16	500						

FOURTH SEMESTER

4BCOM1	English Language and Scientific Temper	2	50	35	12	-	-	15	5
4BCOM2	Environmental Study-II	2	50	35	12	-	-	15	5
4BCOM3	Management Accounting	3	100	70	23	-	-	30	10
4BCOM4	Auditing	3	100	70	23	-	-	30	10
4BCOM5	Income Tax Law & Practices	3	100	70	23	-	-	30	10

As per opted specialisation in semester one

4BCOM6P	Principles of Marketing	3	100	70	23	-	-	30	10
4BCOM6CA	Database Management Systems (Theory & Practices)			35	12	50	17	15	5
4BCOM6BK	Banking Theory Regulatory Mechanism			70	23	-	-	30	10
4BCOM6TX	Indirect Tax – II			70	23	-	-	30	10

Total		16	500						
FIFTH SEMESTER									
5BCOM1	Bhasha Kaushal aur Sanchar Sadhan	2	50	35	12	-	-	15	5
5BCOM2	Basic Computer & Information Technology -I	2	100	35	12	50	17	15	5
5BCOM3	Human Resource Management	3	100	70	23	-	-	30	10
5BCOM4	Indirect Tax	3	100	70	23	-	-	30	10
5BCOM5	Financial Management	3	100	70	23	-	-	30	10
As per opted specialisation in semester one									
5BCOM6P	Banking & insurance law	3	100	70	23	-	-	30	10
5BCOM6CA	Programing with VB.NET			35	12	50	17	15	5
5BCOM6BK	Technology in Banking			70	23	-	-	30	10
5BCOM6TX	Income Tax – I			70	23	-	-	30	10
	Total	16	550	350/315	126/113	50	18	150/135	54/48
SIXTH SEMESTER									
6BCOM1	English Language and Aspects of Development	2	50	35	12	-	-	15	5
6BCOM2	Computer & Information Technology Basics-II	2	100	35	12	50	17	15	5
6BCOM3	PC Accounting System – Tally	3	100	70	23	-	-	30	10
6BCOM4	Corporate Account	3	100	70	23	-	-	30	10
6BCOM5	Financial Market & Investment Management	3	100	70	23	-	-	30	10
As per opted specialisation in semester one									
6BCOM6P	Money and Financial System	3	100	70	23	-	-	30	10
6BCOM6CA	Programing with ASP.NET			35	12	50	17	15	5
6BCOM6BK	Credit & Risk Management in Banking			70	23	-	-	30	10
6BCOM6TX	Income Tax – II			70	23	-	-	30	10
	Total	16	550	350/315	126/113	50	18	150/135	54/48

Evaluation Scheme -

- 33% in each theory, practical, project, dissertation & internal assessment but the total Aggregate for passing is 36%.

Duration-

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This programme has duration of three year although student may complete the programme gradually within a maximum period of 7 year.

Medium -

English/ Hindi shall be the medium of instruction and the examination may be written in Hindi or English.

Requirement of faculty and support staff -

For B.Com programme we have two faculty members (full time-dedicated for ODL courses) of Associate and Assistant Professor Level. Supporting staffs will be deputed at the learner support centre as per need of the course curriculum.

Instructional delivery Mechanism & Usage of media for distance learning-

The methodology of instruction in the distance learning mode in the University is different from that of the conventional regular programs. The system adopted for this is more learner-oriented and the learner is an active participant in the pedagogical (teaching & learning) process. Most of the instructions are imparted through distance education methodology and face-to-face mode as per requirement.

The programme delivery methodology used in the distance learning mode follows a multimedia approach for instruction, which comprises-

- **Self-Instructional Written Material-** The printed study material (written in self instructional style) for both theory and practical components of the programs is supplied to the learners in batches for every course.
- **Audio-Visual Material Aids-** The learning package contains audio and video CDs which have been produced/adopted by the University for Better Clarification and enhancement for understanding of the course material given to the learners. A video programme is normally of 25-30 minutes duration. The video cassettes are screened at the learner support centre during specific sessions which are duly notified for the benefit of the learners.
- **Counseling Session-** Normally counseling sessions are held as per schedule drawn by the IODE DR. CV RAMAN UNIVERSITY. These are mostly held outside the regular working hours of the learner support centre.
- **Teleconferences-** Live teleconferencing sessions are conducted via Internet/ satellite through interactive Video Conferencing facility (available at some places) from the University studios, the schedule of which is made available at the learner support centre.
- **Industrial Training/Practicals/Project Work-** Some programmes have industrial training/practical/ project component also. Practical are held at designated institutions for which schedule is provided by the learner support centre. Attendance at practicals is compulsory. For Project Work, comprehensive project guide, in the form of booklet, is provided to the student along with the study material.

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- The printed study materials will be dispatched periodically to the enrolled students for each paper of study. These materials will be as guide for the students for effective learning. The assignment for internal assessment shall also be dispatched along with the study material. Online modules are also available for some courses. These are in progress and as and when available, these will be available on the website of the students for registered candidates.
- The counseling sessions will be of 30 days duration for a course in a year. The actual schedule and place of contact program shall be announced and communicated to students in – time.

Nature of Contact Classes-

During the contact sessions, the counselors are supposed to guide/discuss with the students, based on the course material. The students can solve their difficulties by discussing with their colleagues as well as with the counselor during contact sessions. Apart from this contact sessions, students will have to attend practicals as well as various training schedule conducted by the respective learner support centre.

Learner Support Services-

Dr. C V Raman University Institute of Open And Distance Education has a full fledged Learner Support Division (LSD) to provide guidance and help to its students. Necessary information is passed on to the registered student through modern means of communication as SMS, website and e-mail. For the convenience of learner, computer, photocopy machine, internet, WIFI facilities have also been provided. The learner support division has a web centre and SMS No. 56161 where learner can message their problems and seek answer. Bulk SMS are sent to learners regarding their registration detail, dispatch of study, material time table for contact class, submission of examination forms, examination schedule etc. from time to time. Important information and necessary material are also sent through e-mail and through regular post. university website www.cvr.u.ac.in also provides information about the various programme being offered by the institute of open and distance education, the syllabus, assignment, programme guide.






Counseling & Study Structure-

The counseling & study structure for B.Com programme is as below

COUNSELING AND STUDY STRUCTURE

Sl. No.	Code	Title of the Course	Credit	Total Hours of Study	Counseling and Study Structure (hours)			
					Face to Face Counseling	Self study	Practical	Assignments
FIRST SEMESTER								
1	1BCOM1	Hindi Bhasha aur Sanrachna	2	60	8	34	-	18
2	1BCOM2	Fundamentals of Entrepreneurship	2	60	8	34	-	18
3	1BCOM3	Principles of Management	3	90	12	51	-	27
4	1BCOM4	Financial Accounting	3	90	12	51	-	27
5	1BCOM5	Business Mathematics	3	90	12	51	-	27
Opt any one from below as a specialisation								
6	1BCOM6P	Micro Economics	3	90	12	51	-	27
	1BCOM6CA	Introduction to computers & Information Technology						
	1BCOM6BK	Principle of Banking						
	1BCOM6TX	Indian Tax System						
SECOND SEMESTER								
7	2BCOM1	English Language and Indian Culture	2	60	8	34	-	18
8	2BCOM2	Development of Entrepreneur	2	60	8	34	-	18
9	2BCOM3	Business Organization & Communication	3	90	12	51	-	27
10	2BCOM4	Business Economics	3	90	12	51	-	27
11	2BCOM5	Business Statistics	3	90	12	51	-	27

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As per opted specialisation in semester one

12	2BCOM6P	Macro Economics	3	90	12	51	-	27
	2BCOM6CA	Windows & MS Office				33	18	27
	2BCOM6BK	Indian Banking System				51	-	27
	2BCOM6TX	Tax Planning and Management						

THIRD SEMESTER

13	3BCOM1	Hindi Bhasha aur Samvedna	2	60	8	34	-	18
14	3BCOM2	Environmental Study-I	2	60	8	34	-	18
15	3BCOM3	Public Finance	3	90	12	51	-	27
16	3BCOM4	Cost Accounting	3	90	12	51		27
17	3BCOM5	Indian Companies Act	3	90	12	51	-	27

As per opted specialisation in semester one


18	3BCOM6P	Bu. Environment	3	90	12	51	-	27
	3BCOM6CA	OOPS & Programming in C++				33	18	27
	3BOM6BK	Banking Theory Law & Practices				51	-	27
	3BOM6TX	Indirect Tax - I						

FOURTH SEMESTER

19	4BCOM1	English Language and Scientific Temper	2	60	8	34	-	18
20	4BCOM2	Environmental Study-II	2	60	8	34	-	18
21	4BCOM3	Management Accounting	3	90	12	51		27
22	4BCOM4	Auditing	3	90	12	51	-	27
23	4BCOM5	Income Tax Law & Practices	3	90	12	51	-	27

As per opted specialisation in semester one

24	4BCOM6P	Principles of Marketing	3	90	12	51	-	27
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	4BCOM6CA	Database Management Systems (Theory & Practices)				33	18	27
	4BCOM6BK	Banking Theory Regulatory Mechanism				51	-	27
	4BCOM6TX	Indirect Tax – II						
FIFTH SEMESTER								
25	5BCOM1	Bhasha Kaushal aur Sanchar Sadhan	2	60	8	34	-	18
26	5BCOM2	Computer & Information Technology Basics-I	2	60	8	22	12	18
27	5BCOM3	Human Resource Management	3	90	12	51	-	27
28	5BCOM4	Indirect Tax	3	90	12	51	-	27
29	5BCOM5	Financial Management	3	90	12	51	-	27
As per opted specialisation in semester one								
30	5BCOM6P	Banking & insurance law				51	-	27
	5BCOM6CA	Programing with VB.NET	3	90	12	33	18	27
	5BCOM6BK	Technology in Banking				51	-	27
	5BCOM6TX	Income Tax – I						
SIXTH SEMESTER								
31	6BCOM1	English Language and Aspects of Development	2	60	8	34	-	18
32	6BCOM2	Computer & Information Technology Basics-II	2	60	8	22	12	18
33	6BCOM3	PC Accounting System – Tally	3	90	12	51	-	27
34	6BCOM4	Corporate Account	3	90	12	51	-	27
35	6BCOM5	Financial Market & Investment Management	3	90	12	51	-	27

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36	6BCOM6P	Money and Financial System	3	90	12	51	-	27
	6BCOM6CA	Programming with ASP.NET				33	18	27
	6BCOM6BK	Credit & Risk Management in Banking				51	-	27
	6BCOM6TX	Income Tax – II						

F) Procedure for admissions, curriculum transaction & evaluation-

Admission Policy for B.Com with minimum eligibility & fee structure-

Admission to B.Com programme shall be through merit and/or, entrance test as per rules of the university. A candidate who after passing higher secondary examination (10+2) with any discipline under 10+2 of Chhattisgarh board of secondary education or any other equivalent examination board recognized by the university and Chhattisgarh board of secondary education may be admitted. All the procedure of admission for the programme will be done through online mode. Application will be invited by the university with it stipulated time period where students have to apply for the same with all their testimonials and required fees.

Fees -

Sl.	Programme	Duration	Fee charged for complete programme
1.	B.Com	3 Years	27600

Financial Assistance--

E-scholarship is provided to SC/ST students As per norms of the Govt. of Chhattisgarh authorized schemes

Evaluation system

The system of evaluation in Open & Distance Learning System is also different from that of conventional system. CVRU has a multi- tier system of evaluation given as follows-

1. Self –assessment exercises within each unit of study.
2. Continuous evaluation mainly through assignment which are tutor marked, practical assignments & seminar/workshops/ extended contact programmes.
3. Term End Examinations.

The evaluation of learners depends upon various instructional activities undertaken by them. A learner has to write assignment responses compulsorily before taking term-end examination from time to time to complete an academic programme. A learner has to submit TMA responses to the learner support centre established by IODE Dr. C V Raman

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University. A learner should keep duplicate copies of assignment responses of TMA that may be required to be produced at Student Evaluation Division on demand. Term-end examination will be conducted at various examination centre approved by institute of open and distance education Dr C V Raman university spread all over the Chhattisgarh.. The weightage for Term End Examination will be 70% and weightage for Internal Assessment will be 30 % for this programme.

(A) Internal Assessment (Continuous Assessment i.e. Home Assignment)- 30 % weightage .

(B) Term End Examination - 70 % weightage

Term End Examination	70
Internal Assessment	30
Total Marks	100

The University conducts Term-end Examination in semester system & held in the month of Nov/Dec and may/ june every year. Students will be permitted to appear in term-end examination subject to the conditions that-

- 1) Registration for the courses, in which they wish to appear is valid,
- 2) Minimum Time to pursue these courses is elapsed &
- 3) Submission of required number of assignment in respective courses by the due date.

G) Requirement of the laboratory support and library resource-

Laboratory is required with very well configured computer systems with high speed internet connectivity; for B.Com (Computer Application) as a part of this curriculum. Resources in the form of reference books and journal will be made available to the learner in the reference library (IODE) and university central library which they can access for gaining knowledge.

H) Cost estimates of the programme and the provision-

This programme was already designed and developed in the year 2009-10. In this process of development considering today's scenario, the current cost estimate which includes developmental cost, delivery cost & maintenance cost for this programme comes to amount of Rs.992300 and provision is made of Rs 1000000.

I) Quality assurance mechanism and expected programme outcomes-

The Centre for Internal Quality Assurance & Department of Commerce of the University is accountable for regular monitoring of programme by continuous updating of the curriculum and syllabus. According to feedback provided by stakeholders including learners on continuous basis, a suitable action plan for B.COM programme will be developed and duly incorporated into the teaching and delivery system. The Feedback from all stakeholder in terms of its relevance and appropriateness in catering to the need of the society, economy and environment are also considered in this key aspects.

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Expected Outcomes of Programme-

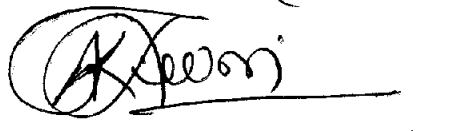
- To acquired a general knowledge, principles and mechanisms of commerce.
- To acquired techniques relevant of course taught
- To provide the practical expose and knowledge acquiring skill.
- To crate and develop the presentation skill in seminar/ conference .

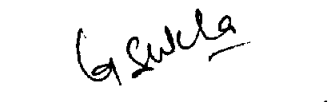

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