

Title of Programme: Bachelor of Commerce (B.Com.)
School of Management Studies and Commerce
Uttarakhand Open University
Programme Project Report (PPR)

(a) Programme's Mission & Objectives

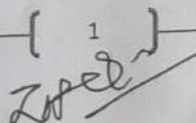
The main objective of this programme is to impart business, trade and commercial knowledge to aspiring learner for a better understanding of the organizations in different markets. The program focuses on providing adequate knowledge regarding and trade practices, laws followed at individual and organizational level. In addition, this program enables students for acquiring entrepreneurial skills to become self-competent to earn their livelihood. The courses are designed in such a way that they help in meet the growing demand for qualified professionals in the respective filed of commerce. Therefore, the programmes also aims to blend theoretical knowledge with practical skills in business so as to prepare the youth to attain holistic approach and to occupy the managerial positions in Accounting, Finance, International Business and Tax, besides general management.


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

The basic objective of the open and distance education is to provides an opportunity to students for acquiring new knowledge and skills that are needed to function in the society. On the successful completion of this programme graduates will enable to acquire knowledge in different aspects of trade and commerce practices and train learners for acquiring good communication, interpersonal and entrepreneurial skills. The degree can prepare the learner for positions in accounting, marketing or other specialist fields. This programme will also helps in creating professional competence to take up independent positions in the areas of Accounting, Auditing & Finance in different industry sectors. This programme has been developed as per the guidelines issued in NEP 2020.

(c) Nature of prospective target group of learners: The students who wish to join B.Com. Program is required to have a 10+2 from a recognized board/university. Those who are interested in Banks, Stock Markets, Industrial houses, Educational Institutes and Public Accounting firms etc. can join this programme. It also serves as a basis for further higher studies and research in the field such as M.Com and MBA etc.



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(d) **Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:** Uttarakhand Open University has been contributing to the development and training of qualified human resource capital for the state. The salient features of this programme are to prepare human resource to cater to the growing needs of teaching community in the field of business education and to promote quality research and consultancy in the area of business studies and develop entrepreneurial ability in learners. The course is designed and prepared with the help of learned academia in the field of Commerce. By pursuing this programme, a learner will attain conceptual knowledge and analytic skills that may help in areas of employment at various levels. Today, many MNC's are setting up their branch offices in India due to Liberalization and Globalization of Indian Economy. Hence there are many employment opportunities for the learners of the state.

(e) **Instructional Design :** Open and Distance learning (ODL) is an innovative approach of providing opportunity of learning through Self Instructional Learning Material (SLM) and certain other strategies in a flexible manner at the pace of learners. In this mode, the learner is also provided academic support in the form of counseling and audio/video material in addition to SILM. The University follows the Credit System for its programmes. The University follows strong students support services by way of providing them Contact classes and special counseling sessions shall take place in week-ends/holidays at regional as well as study centers of the university. The printed materials will comprise of printed course modules/blocks, and printed assignments. Course-specific essential audio and video programmes shall also be developed. These video programmes in DVD format shall be provided to the students along with printed material by postal dispatch/ by hand from the learning centers.

(f) **Procedure for admissions, curriculum transaction and evaluation:**

Admission

A candidate who has passed 10 + 2 from a recognized board/university is eligible for admission to the B.Com. Programme. Direct admission to B.Com programme will be offered to the interested students. This programme has been designed with semester approach in mind. The total number of credits of courses in this B.Com programme is 160.



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Duration (Yrs)	Eligibility	10 + 2		4	-	Hindi	SEMESTER	Sem.	Mode of Exam (Sem.)	SLM	Programme Fees (in Rs.)	Project/Workshop Fees	Exam Fees	Practical	Viva-Voce	Miscellaneous Fees (in Rs.)	Degree Fee (in Rs.)	Grand Total (in Rs.)	2650 +		Exam Fees	2500+	Exam Fees		2500 +	Exam Fees		3000 +	Exam Fees	500		
		1	2																III	IV			V	VI		VII	VIII				As per University Norms	As per University Norms
		1250	1250	1250	1250	1250	1250	1250	1250	1250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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The details of courses offered in B.Com. programme of UOU is as follows:

Model I (Accepted by Utarakhand Open University)

Semester-wise and Broad Course Category-wise Distribution of credits of the Undergraduate Programmes for UOU

Year	Semester	Major	Major	Major (Electives)	Major (Electives)	Minor/Minor (Vocational)	Ability Enhancement Compulsory Courses (AECC)	Skill Enhancement Courses (SEC)	Generic Elective (GE) /Multidisciplinary	Seminar/Project/Internship/Community Reach/Apprenticeship)	Value Addition Course	Total Credits per Semester	
1	I	4	..	..	..	4	3	3	3	..	3	20
	II	4	..	..	..	4	3	3	3	..	3	20
Learners exiting the programme after securing 40 credits will be awarded UG Certificate in the relevant Discipline /Subject. (provided they secure 4 credits in work based vocational courses offered during summer term or Internship /Apprenticeship in addition to 6 credits from skill-based courses earned during first and second semester)													
2	III	4	4	..	..	4	2	3	3	..	..	20
	IV	4	4	4	4	4	..	..	..	..	..	20
Learners exiting the programme after securing 80 credits will be awarded UG Diploma in the relevant Discipline /Subject. (provided they secure additional 4 credit in skill based vocational courses offered during first year or second year summer term)													
3	V	4	4	4	..	4	..	..	..	4	..	20
	VI	4	4	4	4	4	..	..	..	..	..	20
Learners who want to undertake 3-year UG programme will be awarded UG Degree in the relevant Discipline /Subject upon securing 120 credits													
4	VII	4	4	4	4	4	..	..	..	..	..	20
	VIII	4	..	..	..	4	..	..	..	12	..	20
OR													
VIII	VIII	4	4	4	4	4	..	..	..	..	..	20
	VIII	4	4	4	4	4	..	..	..	..	..	20
Learners will be awarded UG Degree (Honours) with Research in the relevant Curriculum and Credit Framework for Undergraduate Programmes Discipline /Subject provided they secure 160 credits													
Total Credits Earned						80	32	8	9	9	16	6	160

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Other Details related to course structure:

1. Disciplines identified as interdisciplinary Minors to be offered by the Department of Commerce for B.Com. Programme: CS and IT, Tourism Studies, Management Studies, Social Science and Vocational Studies.
2. Disciplines identified as Multidisciplinary to be offered by the Department of Commerce for B.Com. programme: CS and IT, Tourism Studies, Vocational Studies, Science, Mathematics, Social Science and Humanities.
3. The List of Discipline Major and Discipline Electives is as follows:

S.No.	Title of the Course	Semester	Category	Level	Course Code
1	Organization & Management (BCM-101)	1	Major	100	BCM-101
2	Financial Accounting (BCM-102)	2	Major	100	BCM-201
3	Advanced Accounting (BCM-204)	3	Major	200	BCM-301
4	Business Economics (BCM-103)	3	Major	200	BCM-302
5	Business Statistics & Mathematics (BCM-106)	4	Major	200	BCM-401
6	Human Resource Management (BCM 202)	4	Major	200	BCM-402
7	Mercantile Law (BCM 205)	4	Major Elective	200	BCM-403
8	Company Law (BCM-105)	4	Major Elective	200	BCM-404
9	Public Finance (BCM 206)	4	Major Elective	200	BCM-405
10	Business Environment (BCM 201)	4	Major Elective	200	BCM-406
11	Accounting for Managerial Decision (BCM 303)	5	Major	300	BCM-501
12	Auditing (BCM-302)	5	Major	300	BCM-502
13	Indian Economy (BCM-104)	5	Major Elective	300	BCM-503
14	Uttarakhand Economy (BAEC 202)/ Insurance	5	Major Elective	300	BCM-504
15	Income Tax (BCM-304)	6	Major	300	BCM-601
16	Cost Accounting (BCM-203)	6	Major	300	BCM-602

17	E-commerce (BCM-305)	6	Major Elective	300	BCMN-603
18	Principles of Marketing (BCM 301)	6	Major Elective	300	BCMN-604
19	Indian Financial System (BCM-306)	6	Major Elective	300	BCMN-605
20	Macro Economics (BAEC-201)	6	Major Elective	300	BCMN-606
21	Statistical Analysis & Research Methodology (MCM-503)	7	Major	400	BCMN-701
22	Accounting Theory & Practices (MCM-505)	7	Major	400	BCMN-702
23	Advanced Business Economics (MCM-504)	7	Major Elective	400	BCMN-703
24	Labour Welfare and Legislation (MSW-15)	7	Major Elective	400	BCMN-704
25	Business and Economic Laws(MCM-503)	7	Major Elective	400	BCMN-705
26	Business and Economic Environment (MCM-501)	7	Major Elective	400	BCMN-706
27	International Business and Finance Operations(MCM-506)	8	Major	400	BCMN-801
28	NGO Management(MSW-12)	8th Sem. (Courses in Lieu of Research Project of 4th Year)	Major	400	BCMN-802
29	Economic Growth and Planning (MAEC-606)		Major Elective	400	BCMN-803
30	Indian Agriculture (MAEC-609)		Major Elective	400	BCMN-804
31	Management of Training and Development (MS-308)		Major Elective	400	BCMN-805
32	HR Management & Industrial Relations (MSW-14)		Major Elective	400	BCMN-806

List of interdisciplinary minor Courses for Other Schools/Departments

S. No.	Title of the Course	Category
1	Organization & Management (BCM-101)	Minor
2	Financial Accounting (BCM-102)	Minor (Vocational)
3	Business Economics (BCM-103)	Minor
4	Mercantile Law (BCM 205)	Minor (Vocational)
5	Business Statistics & Mathematics (BCM-106)	Minor (Vocational)
6	Auditing (BCM-302)	Minor (Vocational)
7	Income Tax (BCM-304)	Minor
8	E-commerce (BCM-305)	Minor (Vocational)
9	Accounting Theory & Practices(MCM-505)	Minor (Vocational)
10	Business and Economic Laws(MCM-503)	Minor
11	International Business and Finance Operations(MCM-506)	Minor

Minimum Credit Requirements to Award Degree under the following categories

S.No.	Broad Categories of Courses	Minimum Credit Requirement	
		3YearUG	4YearUG
1	Major(Core)	60	80
2	Minor Stream	24	32
3	Multidisciplinary	09	09
4	Ability Enhancement Courses (AEC)	08	08
5	Skill Enhancement Courses(SEC)	09	09
6	Value Added Courses common for all UG	06	06
7	Summer Internship	04	04
8	Research Project /Dissertation	--	12
Total		120	160

Note: Honours learners not undertaking research will do 3 courses for 12 credits in lieu of a research project/ Dissertation.

Evaluation

Evaluation for each course covers following aspects:

- Self assessment: Self assessment shall take place in each unit with the help of self assessment questions and activities.
- Continuous evaluation through Assignment with a weightage of 30%.
- Term-end examination with a weightage of 70%.

Letter Grades and Grade Points

The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the Learners performance in a particular semester. The SGPA is based on the grades of the current Semester, while the Cumulative GPA (CGPA) is based on the grades in all courses taken upon completion of a programme of study.

Letter Grade	Grade Points (as per NEP 2020)	Grade Points for UOU
O (outstanding)	10	9.51 to 10
A+ (Excellent)	9	9.0 to 9.50
A (Very good)	8	8.0 to 8.99
B+ (Good)	7	7.0 to 7.99
B (Above average)	6	6.0 to 6.99
C (Average)	5	5.0 to 5.99
P (Pass)	4	3.5 to 4.99
F (Fail)	0	0
Ab (Absent)	0	0

As per the recommendations of UGC the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a learner in all the courses taken by a learner and the sum of the number of credits of all the courses undergone by a learner, i.e.

$$SGPA (S_i) = \frac{\sum(C_i \times G_i)}{\sum C_i}$$

Where C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the learner in the i^{th} course.

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Semester	Course	Credit	Letter Grade	Grade point	Credit Point (Credit x Grade)
I	Course 1	3	A	8	3 X 8 = 24
I	Course 2	4	B+	7	4 X 7 = 28
I	Course 3	3	B	6	3 X 6 = 18
I	Course 4	3	O	10	3 X 10 = 30
I	Course 5	3	C	5	3 X 5 = 15
I	Course 6	4	B	6	4 X 6 = 24
		20			139
		SGP	A		139/20=6.95

The Cumulative Grade Point Average (CGPA) is also calculated in the same manner taking into account all the courses undergone by a learner over all the semesters of a programme, i.e.

$$CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$$

where S_i is the SGPA of the i^{th} semester and C_i is the total number of credits in that semester. For Example:

Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6
Credit: 20 SGPA: 6.9	Credit: 20 SGPA: 7.8	Credit: 20 SGPA: 5.6	Credit: 20 SGPA: 6.0	Credit: 20 SGPA: 6.3	Credit: 20 SGPA: 8.0

$$CGPA = \frac{20 \times 6.9 + 20 \times 7.8 + 20 \times 5.6 + 20 \times 6.0 + 20 \times 6.3 + 20 \times 8.0}{120} = 6.7666 = 6.77 \text{ (Rounded off)}$$

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

(g) Requirement of the laboratory support and Library Resources:

Learners have the facility to use the computer and software packages relevant to the syllabus. Uttarakhand Open University has its own a library at Headquarters, Haldwani, and Dehradun campus which can be utilized by the learners. Further, library resources are also available at Study Centers which can also be utilized by the students. The SLM, supplementary text audio and video material of the various courses of the program will also be available through the e-repository of the University. The University also has a subscription of National Digital Library to provide the learners' with the ability to enhance access to information and knowledge of various courses of the programme.

(h) Cost estimate of the programme and the provisions:


It is proposed to develop the course material with the help of subject experts and academicians across the country. Therefore the cost of writing and editing the course is as follows

Cost Estimation		
S. No.	Item	Total Cost(Rs.)
1	INSTRUCTIONAL SERVICES	
	Development of In-house SLM	
	Payment to Course Writers	7,00,000 (apprx)
2	Payment to Editors	3,00,000 (apprx)
	Printing Charges	
	Total	10,00,000 (aprox)

(i) Quality assurance mechanism and expected programme outcomes:

The program structure is developed under the guidance of the Expert Committee and Board of Studies of the School followed by Academic Council and Executive Council. The program structure and syllabus is approved by the Academic Council of the University. The course structure and SILM developed will be reviewed and revised according to the requirements of the target groups and also as per the needs of the state. The Programme and On the successful completion of the programme, learners should be able to:

1. Identify, analyze and solve problems in different decision contexts.
2. Demonstrate an understanding of the principles of accounting, finance, economics and business law etc.
3. Develop disciplinary skills and perspectives relevant to global commerce.
4. Acquire specific knowledge and skills relevant to their major study areas.


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