

**SRM INSTITUTE OF SCIENCE AND TECHNOLOGY**  
**DIRECTORATE OF DISTANCE EDUCATION**  
**PROGRAMME PROJECT REPORT (PPR)**  
**BACHELOR OF COMMERCE (B.COM)**

**INTRODUCTION**

Concurrent to achieving the mission of increasing Higher education enrollment and also with improving professional skill among the students, the B.Com (Bachelor of Commerce) degree program is designed at SRM institute of science and Technology – Distance Directorate. In addition the course aims to provide students with a wide range of managerial skills such as accounting, financial, legal and corporate ethics for building competence in a particular area of business. It imparts candidates with knowledge of accounting principles, export and import laws, economic policies and other aspects which impact trade and business. After completion of the programme the B.Com. Degree holder is fit to work in any corporate organization or be self-employed thus, the SRM Distance education directorate aims to provide to the B.Com. Graduates a wide variety of skills like accounting, tally, human resource management etc.

**RELEVANCE OF THE PROGRAMME WITH HEI'S MISSION AND GOALS**

One of the fundamental aims of education is providing opportunities for learners at all level. The B.Com programme afford at SRM Institute of science and Technology is to attract and build the employable graduates to the people who are not in a position to continue their education in a regular mode by means of more rewarding and inspiring environment thereby fostering freedom, empowerment, creativity and innovation through advanced technology more particularly in Distance mode also. The B.Com programme would help them to transform the individual into intellectually competent human resources which could help the upliftment of the nation. The distance mode of education is effective in imparting quality education through flexi-timings

**PROGRAM EDUCATIONAL OBJECTIVES**

The B.Com programme aims to achieve the following academic objectives

- Graduates of the programme will continue to develop a wide spectrum of managerial skills along with competency building qualities in specific areas of business studies.
- Graduates of the programme will continue to develop exercising Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics.
- Graduates of the programme will continue to develop Excel in contemporary knowledge of business and developing inclination towards lifelong learning
- The programme will have a successful career in all Accounting and Finance and can pursue higher education and research.

**CAREER OPPORTUNITIES**

B.Com Course, students have career Opportunities in various wide array of fields such as:

- Auditing
- Business analytics
- Budget Analyst
- Finance Manager
- Finance Analyst

- Stock Broking firms
- Cost Accountant

### **ACTIVITIES**

In order to expose the students to the real world professional problems, challenges and work environment the students are encouraged to take up mini projects and industrial training. In addition, our own institute has high level Business analytics lab to impart hands on training in about the application of different analytics tools.

### **ELIGIBILITY FOR ADMISSION:**

#### **ADMISSION**

The minimum qualification for admission to Undergraduate degree programme (Distance Education) shall be:

A pass in the 10&+2 (Higher Secondary) or equivalent examination of any authority, recognized by this University

Notwithstanding the above, the actual admissions will be based on the rules and regulations of the UGC/Competent authorities.

In the matter of admission to the under graduate programme the decision of the Directorate is final.

If, at any time after admission, it is found that a student has not fulfilled all the requirements stipulated in the offer of admission, the Director (Distance Education) may revoke the admission and report the matter to the Vice Chancellor.

The medium of instruction, examination and project reports will be English.

### **ELIGIBILITY AND DURATION**

<b>Programmes</b>	<b>Eligibility</b>	<b>Credits</b>	<b>Duration</b>	<b>Maximum Duration</b>
BBA	HSC or equivalent	100	3 Years	5 Years

### **CREDITS**

Credit system helps in mapping the academic achievement of a learner in a fairly accurate manner. Each credit is worth 30 hours of study comprising of all the learning activities. This helps the student to understand the academic effort one has to put in to successfully complete a course. A learner is expected to accumulate a specific number of credits to qualify for the award of a degree.

### **STUDENT SUPPORT SERVICES**

Counseling sessions will be provided to students to choose the courses of their interest and plan their courses of study for career advancement.

Personal Contact Programme (PCP) will be held in each semester as part of student support services. This would help the students to interact with experts in the subjects and clarify doubts. However, attendance is not mandatory.

E-Learning portal for distance education students will be a medium for the dissemination of knowledge, skill enrichment, assist in examination preparation, exchange of experience and collaborative participation.

### **EVALUATION SYSTEM**

Change of examination centre will not be permitted

Registration for University Examinations is mandatory for all courses including arrear papers.

The end semester examinations will ordinarily be conducted for academic year students during October to December in the odd semester and even semester for calendar year students whereas during March to May in the even semester for the academic year students and odd semester for calendar year students.

The End Semester Examination will be conducted at the end of each semester.

A student should have appeared for the end-semester examination of the prescribed course of study to become eligible for the award of the grade in that course.

### **PASSING REQUIREMENTS**

A student who secures not less than 50 % of total marks prescribed for any course is declared to be pass in that course.

A student who secures minimum of 50 % marks for the prescribed end semester and internal assessment examination separately for each course shall be declared to have passed in the examination for that course.

### **PROCEDURE IN THE EVENT OF FAILURE / ABSENT**

- a. If a student fail / absent in a particular course, he/she may appear for the university examination in that course in subsequent semesters and obtain pass marks. However, the internal assessment marks obtained by the student in the first attempt shall be retained and considered valid for all subsequent attempts.
- b. If a course has theory and practical components combined, then the student shall appear in the end-semester examination for both theory and practical components duly.
- c. If a student has not registered or fails to register for any end semester examinations he will be permitted to register and appear for the same in the subsequent end semesters with prescribed fees.

A student has to register compulsorily for all the courses including arrear papers for any semester examination.

### **EVALUATION SYSTEM**

The Evaluation process has been developed based on objective and scientific guidelines with due importance to continuous Internal Assessments and Term End Examinations. This is to ensure that the learners get a fair chance of proving their mettle in different platforms of evaluation.

The complete academic performance of a student is evaluated by Internal / External Examinations In the case of practical / project work where an external Examiner shall be appointed by the University Evaluation / viva voce.

The student performance in each course, in general, is evaluated based on in-semester assessment and end semester examination

The maximum marks for any course will be 100 comprising of 30 marks for Internal Assessment and 70 marks for the end semester examinations. Evaluation Ratio:

Courses	Internal Assessment	End Semester Examination	
		Theory	Practical
Theory	30 Marks	70 Marks	--
Theory cum Practical	30 Marks	40 Marks	30 Marks
Practical Courses	30 Marks	---	70 Marks

The Internal Assessment is based on submission of assignments / case studies / Quiz/ multiple choice questions / Problem based solutions/ Practical Exercises Wherever applicable  
The in-semester assessment method is further detailed below:

Course Details	Assessment Tools	Marks
Course with Theory component only	assignments / case studies / Quiz / multiple choice questions / Problem based solutions - I	15 Marks
	assignments / case studies / Quiz / multiple choice questions / Problem based solutions - II	15 Marks
Course with Theory cum practical	Practical exercises -1(Theory – 10 Marks & Practical 5 Marks)	15 Marks
	Practical exercises -2(Theory 10 Marks & Practical 5 Marks)	15 Marks
Courses with Practical	Practical exercises -1	10 Marks
	Practical exercises -2	10 Marks
	Practical exercises -3	10 Marks

Evaluation of the Project work is based on the Project Review Report submission (30 Marks) and Viva-Voce Examination (70 Marks) conducted by University.

#### EVALUATION RATIO:

Review of Report		Dissertation and viva voce	
Component	Marks	Component	Marks
Review 1	15	Presentation	10
Review 2	15	Analysis	20
		Finding & Conclusion	20
		Viva Voce	20
<b>Total</b>	<b>30</b>	<b>Total</b>	<b>70</b>

#### COURSE WISE GRADING OF STUDENTS

Letter Grades and Grade Points (GP)

Based on the semester performance, each student is awarded a final letter grade at the end of the semester in each Course. The letter grades and the corresponding grade points are as follows:

O	10	grade points
A+	9	grade points
A	8	grade points
B+	7	grade points
B	6	grade points
C	5	grade points
F	0	grade point (Fail grade)
Ab	0	grade point (incomplete due to absence in the end semester examination; subsequently to be changed into pass (C to O) or F grade after appearing in the end semester examination.

A student is considered to have completed a Course successfully or achieved a pass grade and earned the credits if he / she secure a letter grade other than “F”or“Ab”in that Course. A letter grade “F”or “Ab”in any Course implies a failure in that Course.

R.10.3 A Course successfully completed cannot be repeated.

### **AWARD OF LETTER GRADE**

All assessment of course will be done on absolute marks basis. However for the purpose of the reporting the performance of a student, letter grades, each carrying certain points, will be awarded as per the range of total marks (out of 100) obtained by the student as detailed below.

<b>Letter Grade</b>	<b>Grade Points</b>	<b>Range of Total Marks</b>
O (Outstanding)	10	91 – 100
A+ (Excellent)	9	81 – 90
A (Very Good)	8	71 – 80
B+ (Good)	7	61 – 70
B (Above Average)	6	56 – 60
C (Average)	5	50 – 55
F (Fail)	0	<50 Failure due to Insufficient marks in the course
Ab (Absent)	0	Failure due to non-appearance in the examination

### **GRADE SHEET**

The Grade card / sheet issued by the controller of Examinations to each student, after the announcement of the results will contain the following

- a. The credit of the each course
- b. Letter grade obtained in each course

- c. Total number of credits earned by the student upto end of that semester in each of the course categories
- d. The CGPA of all the courses taken from the First semester onwards

**Computation of Semester Grade Point Average (SGPA) and cumulative Grade Point Average (CGPA)**

- (i) The SGPA will be calculated according to the formula

$$SGPA = \frac{\sum_1^n C_i \times (GP)_i}{\sum_1^n C_i}$$

Where  $C_i$  = credit for the  $i^{th}$  course,  $(GP)_i$  = the grade point obtained for the  $i^{th}$  course,  $n$  = total number of courses and the sum is over all the courses taken in that semester, including those in which the student has secured and Ab grades.

- (ii) For the cumulative grade point average (CGPA) following formula is used:

$$CGPA = \frac{\sum_1^r S_i \times (SGPA)_i}{\sum_1^r S_i}$$

Where  $S_i$  = Sum of credits in  $i^{th}$  semester,  $(SGPA)$  = Semester Grade Point Average earned in  $i^{th}$  semester and  $r$  = number of semesters and the sum is over all the semesters under consideration.

- (iii) The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts

**ELIGIBILITY FOR THE AWARD OF THE DEGREE**

A Student shall be declared to be eligible for the award of the Degree provided if,

- i. The student has successfully completed the course requirements and has passed all the prescribed examinations in all the Four semesters within the maximum duration
- ii. No disciplinary action is pending against him/her.

**CLASSIFICATION OF THE DEGREE AWARD**

Class / Distinction will be awarded to the students after they successfully complete the Programme as per the norms stipulated in the following table:

Category	CGPA	Class / Distinction
Students who successfully completed the Post Graduate Programme within the time duration of 4 Semesters	$\geq 8.0$ (without “F” (or) “Ab” in any semester)	First Class with Distinction
	$\geq 8.0$ (with F (or) Ab in any semester but obtained pass grade “O” to “C” subsequently )	First Class
	$\geq 6.0 \& < 8.0$	First Class
	$\geq 5.5 \& < 6.0$	Second Class
	$\geq 5.0 \& < 5.5$	Third Class
Students who cannot complete the Post Graduate Programme in 4 Semesters but complete it successfully within the time duration of 5 Semesters	$\geq 6.0$	First Class
	$\geq 5.5 \& < 6.0$	Second Class
	$\geq 5.0 \& < 5.5$	Third Class
Students who cannot complete the Post Graduate Programme	$\geq 5.5$	Second Class

in 5 Semesters but complete it successfully within the time duration of 8 Semesters	$\geq 5.0$ & $< 5.5$	Third Class
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### **RE-VIEW OF ANSWER SCRIPTS / SINGLE VALUATION**

In case any student feels aggrieved on the final outcome of the assessment in any course, the student shall apply to the Controller of Examinations, along with the prescribed fee, for the review of end semester examination answer script, within the stipulated time after the announcement of the results of the examinations. The Controller of Examinations shall facilitate the review of the answer script jointly to be carried out by the student and the faculty detailed for this purpose. If any discrepancy is noticed during review the same shall be rectified and the originally awarded grade accordingly amended.

### **LIBRARY RESOURCES:**

SRM Institute of Science and Technology (formerly known as SRM University) has an excellent library for the benefit of students, faculties and researchers. As one of the best established libraries according to International Standards, the University Library has a large collection of books covering various branches of Engineering and Technology, Medical and Health Sciences and Science and Humanities and its related fields.

The library is located in the 15-Storey University Administrative Block, and is spread over Ground + 3 floors of 1.50 Lakh sqft area. The library building is

- Fully air-conditioned and automated with RFID (Radio Frequency Identification) technology
- Well protected with fire alarms and CCTV security systems
- Equipped with reading halls in all the floors, with reference collection

#### **Collections**

- **Books:** The resource center has 136859 volumes of books consisting of 59419 titles. The collection also includes 1550 handbooks & 200 encyclopedias.
- **Periodicals:** The resource centre subscribes 188 National and 32 International periodicals.
- **Back volumes:** There are about 4105 back volumes.
- **Project reports:** 8235 above project thesis
- **Standards:** 781 standards that include BIS, ISA & IEEE

### **QUALITY ASSURANCE MECHANISM:**

#### **Centre for Internal Quality Assurance (CIQA)**

SRM Institute of Science has a well-established quality management system in the form of Centre for Internal Quality Assurance (CIQA). There is a well-defined academic audit process. Its main functions are

### **OBJECTIVES:**

The Centre for Internal Quality Assurance has been created as a part of quality control measures enshrined in ODL Regulations, 2017. There are several exercises in the field of distance education which require a separate set of quality parameters which may vary from the on campus programmes for which the IQAC is the nodal agency. The activities in ODL include highly flexible delivery systems and need primarily to be learner-centric. Hence this calls for a separate monitoring body overseeing the vital quality parameters. The formation of CIQA will ensure the

adoption of qualitative distance education right through all the processes. The ODL programmes envisaged in SRM IST would be a dynamic model aimed at creating a broad-based, technology-assisted and a learner-oriented model. Some of the features are:

- a) To render quality service to the ODL learners
- b) To constantly revisit the system based on experience and keep the ODL activities dynamic
- c) To maintain quality in all the key area of ODL operations
- d) All the Quality Assurance efforts will be made public and shared among all the stakeholders
- e) To keep in place an effective feed-back system
- f) CIQA will be the nodal body to coordinate the inter functionality among all the departments of DDE
- g) To provide interactive platforms among all players in ODL to exchange views, ideas and innovative practices
- h) To ensure quality in the delivery tools form the preparation of Programme Project Report for each programme to evaluation of examination scripts
- i) Maintaining accurate records of all the activities in ODL and generate reports of all kinds.

#### **ACTIVITIES:**

To achieve the objectives listed above, the following activities of CIQA will be in place:

- a) The CIQA at SRM IST would meet periodically to review the ongoing activities of the Directorate of Distance Education
- b) To monitor the preparation of Programme Project Report and ensure that the guidelines of the UGC are strictly adhered to
- c) To oversee the preparation of SLM and suggest effective corrective measures wherever required
- d) To follow up the effectiveness of Personal Contact Programmes in terms of its reach, coverage and participation by the students
- e) To engage constantly with the UGC and MHRD and understand the implications of their guidelines
- f) To be in touch with the other institutions offering ODL and familiarize with the best practices followed elsewhere
- g) To encourage research on distance education and encourage the Faculty of SRM IST to go for publications and participate in seminars and conferences.
- h) To prepare reports on the progress of DDE periodically and maintain key data on ODL activities in SRM IST
- i) To ensure that the learning is maximized through learner-centric approaches

#### **PROGRAMME STRUCTURE**

This Course offers core, allied, skilled and practical Papers. Equal weight age is given to Theory and Practical. The students have to complete one Project for the core subject at the end of the semester. At the end of each year, the student has to undergo an internship in a company to gain real time industry exposure. Subjects offered include:

**CURRICULUM  
BACHELOR OF COMMERCE  
CURRICULUM 2019**

**FIRST YEAR SEMESTER I**

<b>CAREER STREAM TITLE</b>	<b>SUBJECT CODE</b>	<b>SUBJECT TITLE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Tot LTP</b>	<b>C</b>
Language	LATD1911	Tamil – I	3	1	0	4	4
	LAHD1911	Hindi –I					
	LAFD1911	French – I	3	1	0	4	4
	LAED1911	English – I					
Core 1	COMD1911	Business Management	3	1	0	4	4
Core 2	COMD1912	Financial Accounting - I	3	1	0	4	4
<b>Total Credits</b>							<b>16</b>

**FIRST YEAR SEMESTER II**

<b>CAREER STREAM TITLE</b>	<b>SUBJECT CODE</b>	<b>SUBJECT TITLE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Tot LTP</b>	<b>C</b>
Language	LATD1921	Tamil – II	3	1	0	4	4
	LAHD1921	Hindi –II					
	LAFD1921	French – II	3	1	0	4	4
	LAED1921	English – II					
Core 3	COMD1921	Financial Accounting -II	3	1	0	4	4
Core 4	COMD1922	Business Laws	3	1	0	4	4
<b>Total Credits</b>							<b>16</b>

**SECOND YEAR SEMESTER III**

<b>CAREER STREAM TITLE</b>	<b>SUBJECT CODE</b>	<b>SUBJECT TITLE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Tot LTP</b>	<b>C</b>
Core 5	COMD1931	Corporate Accounting - I	3	1	0	4	<b>4</b>
Core 6	COMD1932	Company Law	3	1	0	4	<b>4</b>
Core 7	COMD1933	Marketing Management	3	1	0	4	<b>4</b>
Allied 1	COMD1934	Business Statistics - I	3	1	0	4	<b>4</b>
<b>Total Credits</b>							<b>16</b>

**SECOND YEAR SEMESTER IV**

<b>CAREER STREAM TITLE</b>	<b>SUBJECT CODE</b>	<b>SUBJECT TITLE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Tot LTP</b>	<b>C</b>
Core 8	COMD1941	Corporate accounting- II	3	1	0	4	<b>4</b>
Core 9	COMD1942	Management Accounting	3	1	0	4	<b>4</b>
Core 10	COMD1943	Practical Auditing	3	1	0	4	<b>4</b>
Core 11	COMD1944	Business Statistics –II	3	1	0	4	<b>4</b>
<b>Total Credits</b>							<b>16</b>

**THIRD YEAR SEMESTER V**

<b>CAREER STREAM TITLE</b>	<b>SUBJECT CODE</b>	<b>SUBJECT TITLE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Tot LTP</b>	<b>C</b>
Core 12	COMD1951	Cost Accounting I	3	1	0	4	<b>4</b>
Core 13	COMD1952	Income Tax Law and Practice I	3	1	0	4	<b>4</b>
Core 14	COMD1953	Research Methodology	3	1	0	4	<b>4</b>
EVS	BESD 19EC	Environmental Studies	2	1	0	3	<b>3</b>
<b>STUDENTS MUST CHOOSE ONE PAPER AMONG THE TWO ELECTIVES</b>							
Elective 1	COMD19E1	Human Resource Management	3	1	0	4	<b>4</b>
Elective 2	COMD19E2	Financial Management					
<b>Total Credits</b>							<b>19</b>

**THIRD YEAR SEMESTER VI**

<b>CAREER STREAM TITLE</b>	<b>SUBJECT CODE</b>	<b>SUBJECT TITLE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Tot LTP</b>	<b>C</b>
Core 15	COMD1961	Cost Accounting II	3	1	0	4	<b>4</b>
Core 16	COMD1962	Income Tax Law and Practice II	3	1	0	4	<b>4</b>
Core 17	COMD1963	Entrepreneurial Development	3	1	0	4	<b>4</b>
<b>STUDENTS MUST CHOOSE ONE PAPER AMONG THE TWO ELECTIVES</b>							
Elective 3	COMD19E1	Total Quality Management	3	1	0	4	<b>4</b>
Elective 4	COMD19E2	Strategic Management					
<b>Total Credits</b>							<b>16</b>

**Overall Credit Total 99**