



**Dr. M.G.R.**  
**EDUCATIONAL AND RESEARCH INSTITUTE**  
**DEEMED TO BE UNIVERSITY**



**University with Graded Autonomy Status**

**(An ISO 21001 : 2018 Certified Institution)**

Periyar E.V.R. High Road, Maduravoyal, Chennai-95. Tamilnadu, India.

**CENTRE FOR ONLINE PROGRAMMES**



**PROGRAMME PROJECT REPORT (PPR) – B.Com**



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**Name of the Faculty:** Faculty of Commerce

**Name of the Programme:** B.COM – UG Degree Program

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## INTRODUCTION:

The department of commerce was started in the year 2014 and subsequently upgraded as a post Graduate with the introduction of M.com Programme. The department offers an undergraduate Programme in General, Accounting & finance, Corporate Secretaryship and Computer Application in conventional mode and B.Com General in Online mode.

The curriculum of commerce education in the department is highly application oriented and hence the department follows a multidimensional pedagogy for different program such as Lectures, tutorials, seminars & workshops, Assignments, projects, industry interaction. The department has highly qualified and experience teaching staff.

The faculty of the department has published large number of research papers both in national and international journals. They have also presented papers at various seminars/conferences. The department has organized a number of seminars, Events and conference.

Social outreach and public interaction Program is an integral part of the departmental activities. The department has proved its excellence with a committed staff and enthusiastic students with consistency bring Kudos to the department in the field of academic and extracurricular activities.

<b>Programme Title</b>	B.Com
<b>Specialization</b>	General
<b>Eligibility</b>	B.com – Pass in HSC or any equivalent recognized board with Commerce / Accountancy / Business Mathematics as one of the subjects
<b>Minimum Duration</b>	B. Com - 3years



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### **PROGRAMME EDUCATIONAL OBJECTIVES:**

**PEO 1:** To provide a strong foundation in Accounting, Finance, Business Laws and Taxation to the learners

**PEO 2:** To Motivate them to pursue Higher Education like M.Com, M.B.A, C.A

**PEO 3:** To provide sufficient knowledge and skills to learners to seek employment or for managing Business organization effectively

**PEO 4:** To provide essential courses and special guidance to become a successful entrepreneur

**PEO 5:** To nurture the learners with the intellectual, personal & societal skills for an holistic education

**PEO 6:** To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co curricular aspects

**PEO 7:** To impart quality and need based education, to sensitize the students to their changing Roles in society through awareness raising activities

### **NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS:**

This Programme targets candidates who can take the traditional path of Accounting jobs, chartered Accountancy, Company Secretary, Bank-PO exams, etc., or opt for unconventional options such as financial risk management, investment banking etc., the candidate can also choose to take up teaching career after B.Com by pursuing B.Ed and M.Com.

### **APPROPRIATENESS OF PROGRAMME:**

Keeping in mind the Vision of the Institution, the Programme is designed in such a way to prepare learners for Higher Education in Commerce and Business Studies, to



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provide contextually relevant commerce Education, To impart state of art knowledge in subject like Marketing, Human Resource, Entrepreneurship, Accounting practice, E-Commerce and an Educative Community marked by excellence and integrity.

## PROCEDURE FOR ADMISSION:

The Institution is highly reputed and accredited with 'A+' Grade by NAAC with Special Graded Autonomy and also certified with ISO 21001:2018 by TUV SUD South Asia Private Limited. The Institute is recognized as Deemed to be University offers undergraduate, postgraduate programmes and Research in various disciplines. Admission sought into this prestigious Institute is based on the norms prescribed by the statutory bodies. Foreign students can be admitted following the guidelines of MoE and UGC.

- All the information regarding eligibility norms and mandatory documents required and registration is available on this website ([www.drmgronline.in](http://www.drmgronline.in))
- The candidate has to ensure that their education / qualifying degree has been issued from a recognized Institution / University only.
- At the time of online registration the candidates have to scan and send all their relevant documents as mentioned in the registration process on this website ([www.drmgronline.in](http://www.drmgronline.in))
- The admission would be processed as per the information provided by the candidate and if at any stage, it is found that a candidate has furnished wrong or misleading information, his/her candidature will be cancelled immediately.
- The candidate should ensure that he/she satisfies the eligibility norms for the program he/she wishes to enroll.
- Submission of documents and payments to University is subject to eligibility criteria as per the guidelines of the University.
- Upon receipt of complete set of mandatory documents and applicable fees, the



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University enrollment team would then verify all the documents.

- In standard conditions the candidate should receive the provisional number within 21 working days after submission of all mandatory documents & applicable fees. (Courier delivery timelines additional at actuals)
- The admission will be treated as enrolled only after Enrollment / Registration Number has been generated by University subject to provisional or confirmed enrolment
- University reserves the right to change the programme structure, Programme curriculum, eligibility norms and course conduction pattern and revise fees at any point of time

#### **TEACHING LEARNING AND EVALUATION:**

A student is normally expected to complete the B.Com Programme in 6 Semesters (three academic years) but in any case not more than 10 semesters. Each semester shall normally consist of 15 weeks. The Director – Online Programs shall ensure that every teacher imparts instruction as per the number of periods specified in the syllabus and that the teacher teaches the full content of the prescribed syllabus for the course being taught, End-Semester Examination will ordinarily commence immediately after the last working day of the semester.

The e-learning material shall have four quadrant approach; as per UGC (Credit Framework for online learning courses through SWAYAM) Regulations, 2016 taking into consideration the following, namely

- Quadrant-I is e-Tutorial; which shall contain: Video and Audio Content in an organized form, Animation, Simulations, Video Demonstrations, Virtual Labs, etc, along with the transcription of the video.
- Quadrant-II is e-Content; which shall contain; self instructional material, e-Books, illustrations, case studies, presentations etc, and also contain Web



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Resources such as further references, Related Links, Open source Content on Internet, Video, Case Studies, books including e-books, research papers and journals, Anecdotal information, Historical development of the subject, Articles, etc.

- Quadrant-III is the Discussion forum for raising of doubts and clarifying them on a near real time basis by the Course Coordinator or his team.
- Quadrant-IV is Assessment, which shall contain; Problems and Solutions, which could be in the form of Multiple Choice Questions, Fill in the blanks, Matching Questions, Short Answer Questions, Long Answer Questions, Quizzes, Assignments and solutions, Discussion forum topics and setting up the FAQs, Clarifications on general misconceptions.

The University would provide student's access to Learning Management System for each student to access the online course ware.

Quadrant	Quadrant Type	Learning Resource Type	Type	Delivery Format
1.	E-Tutorial	Tutorials: Recorded Videos	Chapter Level	MP4 (Audio Video Content)
		Animation Gamified Module	Chapter Level	SCORM File
		Simulated Case Study	Subject Level	SCORM File
		Synchronous Interactive Sessions – Live Sessions	Chapter Level	Real Time Technology based Synchronous Activity
2.	E-Content	E-book	Chapter	PDF/Notes



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			Level	
		Study Guide	Chapter Level	PDF/ Bullet Notes
		Web Resources	Chapter Level	Articles and Reference Videos from Swayam, NPTEL and other open platforms
3	Discussion Forum	Discussion Forum	Chapter Level	Real Time Technology based Synchronous Activity
				Synchronous Activity
4	Assessment	FAQ	Chapter Level	System Upload for objective Questions with Answer keys and document upload for subjective questions in assessment in form of Assignments (Continuous Evaluation)
		Misconception	Chapter Level	
		Practice Assignment	Chapter Level	

LMS Link:<https://virtualcampus.drmgonline.in/users/login>

The students would get the following Learning Resources through LMS for every course /subject:

- E-Books (Self-Learning Material)





- Study Guide (PPT)
- Practice Test through LMS – Gamified Module
- Audio/Video Component in Learning Management System - Tutorials
- Reference Material – Web Resources for research purpose
- Simulated Case Study
- FAQ and Misconceptions for each course/subject
- Practice Self-Assessment Question (Essay Questions)
- Discussion Forums through LMS
- Live Interactive Synchronous Online Sessions would be conducted through the Learning Management System

### **EVALUATION CRITERIA:**

Nature of questions will include different types such as structured essays (Long Answer Questions - LAQ for 50%), Short Answer Questions (SAQ for 30%), Brief Question type for 20% weightage in the University Question paper pattern:

- Section A (5 x 4 = 20) Marks, (Answer any 5 questions out of 6 questions)
- Section B (5 x 6 = 30) Marks, (Answer any 5 questions out of 7 questions)
- Section C (5 x 10 = 50) Marks, (Answer any 5 questions out of 7 questions)

One main examination per semester will be conducted in an academic year (Two semesters per academic year). N+2 pattern is followed to clear arrear / passed out batch students

### **Internal assessment:** Internal assess

ment shall be conducted as, Multiple Choice Questions, Descriptive Questions and discussion forum. It shall relate to different ways in which learners participate in learning process including assignments, discussion forums, etc., in the desired format:

- Assignment 1 (MCQ Based Objective Type Questions)
- Assignment 2 (Subjective Assessment): Subject Evaluation by the Faculty.
- Assignment 3 – Discussion Forum for every Subject



Learners must secure at least 40% marks of the total marks assigned for internal assessment in a particular subject in order to be eligible for appearing at the final University examination of that subject.

Internal assessment marks will carry weightage of 25% while awarding internal marks for students in all subjects.

External semester Exam will carry weightage of 75% while awarding external marks for students based on their performance in University Examination.

### **QUESTION PAPER DESIGN:**

Design of question paper takes into consideration all levels of knowledge domain e.g. Bloom's taxonomy of cognitive domain. Appropriate verbs are used for the questions at each level to assess higher levels of learning. Combination of various types of questions e.g. structured essays including Long Answer Questions (LAQ), Short Answer Questions (SAQ), and Brief Questions.

### **GRADING PATTERN:**

Grading System for Choice Based Credit System (CBCS) – University adopts a ten point grading system. Conversion of credit(s) into grade(s) Grades and Grade Points

<b>Grade Points</b>	<b>Letter Grade</b>	<b>Range of Marks</b>
10	H	90-100
09	S	80-89
08	A	70-79
07	B	60-69
06	C	50-59
05	D	40-49



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-	F	< 40
-	AB	Absent
-	RA	Re- Appear
	F*	Fail due to External Mark

F\*, F, AB, RA – No Grade Points

Passing Minimum: External 40% and Internal + External 40% of the Maximum Marks

### **RELEVANCE OF THE PROGRAM WITH HEI'S MISSION AND GOALS:**

The B.Com Programme produces competent, discipline and quality learners through higher education in commerce, with view to train our learners as to develop the qualities in research. Enables to impart higher education through upgraded technology and learning through doing, For social transformation and inspire the students to become innovate leaders and to be socially responsible. The programme also helps to evaluate our performance against benchmarks, to develop programme & go for global tie-ups beyond learning, to establish in leading high quality research, initiating training and development Opportunities and to be a competent entrepreneur providing for holistic and value based developments of students which ultimately Enhances their employability. Finally we also provide a nurturing and motivating environment to exploit the full potential of the Students

### **REQUIREMENT OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:**

The University Library is enriched with KNIMBUS platform, wherein the E-Resources are exhibited for the usage of the Faculty, Research Scholars and the Student Community.

KNIMBUS is an data search and collaboration platform that connects the researchers of various field particularly for Scientific, Technical and Medical stream. It enables them to



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create and share information with like minded researchers. It serves for the student community to get introduced to the knowledge world.

## **Features:**

Single Search Window: Single factor get entry to all subscribed content and open sources custom – made for your Library which ensures your search to be effective, quick and simple.

## **Top Results:**

On the foremost page, it shows the famous articles. It additionally permits users to browse famous search results through superior search options.

## **Bibliography:**

All the search effects have whole bibliography including authors and booklet small print that can be exported as citations. This characteristic helps you store your precious time.

## **Research Profile:**

Detailed profile facets work locations, education, experience, know how domain, interests, etc., helps get your work identified in the community.

## **Personalized Workspace:**

Knimbus provides you with on-line folders to shop your searches and links to published content. It additionally permits you to retailer your own documents.

## **COST ESTIMATE OF THE PROGRAMME AND THE PROVISIONS:**

Programme fee will be displayed on official website of the University from time to time.

## **QUALITY ASSURANCE MECHANISM AND EXPECTED PROGRAMME OUTCOME:**

- The CIQA (Centre for Internal Quality Assurance) follows the Quality Assurance guidelines on learning materials in multimedia, curriculum and pedagogy, as



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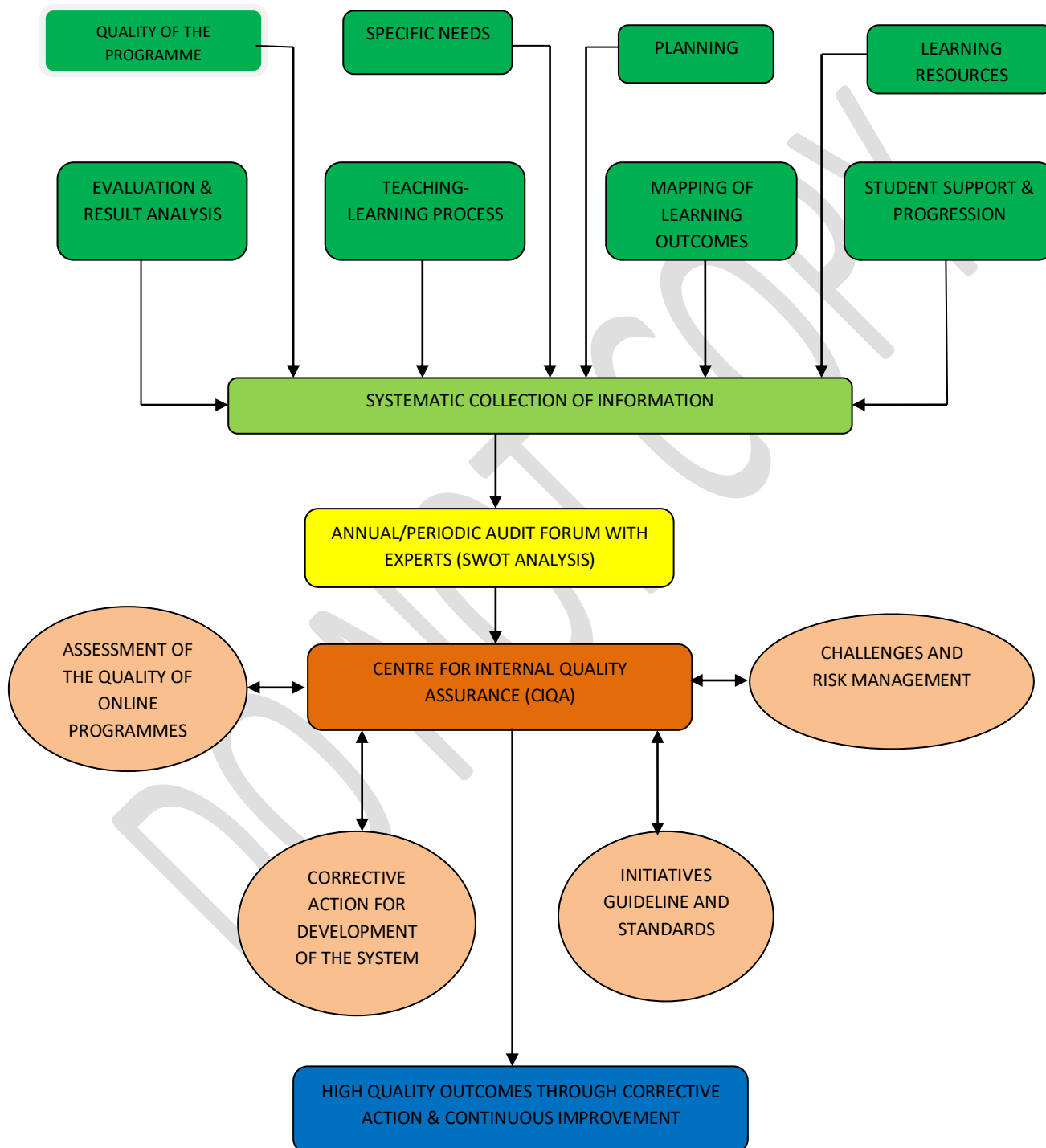
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specified by the commission and post its quality assurance mechanism in the website

- The CIQA also takes adequate measures for training and capacity building of its teaching and administrative staff and counsellors/co-ordinators/mentors at regular intervals
- It also ensures that the quality of programmes of study is maintained at par with the standards defined for the conventional mode of teaching
- The CIQA needs to exhibit the copies of the approval letters duly obtained or received from the concerned statutory or regulatory authority or council to offer programmes under its domain on the website as well as against the name of each programme in the brochure or bulletin of the Institution and inform the same to UGC from time to time



## MECHANISM OF QUALITY ASSURANCE





### EXPECTED OUTCOMES:

**PO1:** To students developed management skills, Entrepreneurial skills, Numeric ability and well familiar with business regulatory framework.

**PO2:** Having basic knowledge of important business laws, financial, costing management accounting and basic principles of economics.

**PO3:** Capability of the learners to make decision at personal & professional level will increase after completion of this course.

**PO4:** Students knowledge enrich increment, selection and application of modern business world and capability to interface successfully

**PO5:** The curriculum offers a number of specialization and practical exposure which would equip the students to face the modern day challenge in commerce.

**PO6:** Capability to explore cross curricular talent individually and as a team.

**PO7:** Behavioral awareness for legal and social read abilities in commerce domain.

+

### MAPPING OF PEO AND PO:

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>PEO1</b>	3	3	3	2	3	3	3
<b>PEO2</b>	3	3	2	3	3	3	3
<b>PEO3</b>	2	3	3	3	3	3	2
<b>PEO4</b>	3	3	3	3	3	2	3
<b>PEO5</b>	3	3	3	3	3	2	3
<b>PEO 6</b>	3	3	3	2	3	2	3
<b>PEO 7</b>	3	3	2	3	3	3	3



## PROGRAMME CURRICULUM:

### ELECTIVE PAPERS

S.No.	Subject Code	Subject Name
1	HBG21E01	Applying Knowledge in Real life –Forms Filling
2	HBG21E02	Extension Activities
3	HBG21E03	Computer Application in Business - Practical
4	HBMG21001	Environmental Studies
5	HBMG21L01	Soft Skill – I
6	HBMG21L02	Soft Skill – II

### LANGUAGE PAPERS

S.No.	Subject Code	Subject Name
1	HBTA21001	Tamil – I
2	HBHI21001	Hindi – I
3	HBFR21001	French – I
4	HBEN21001	English – I
5	HBTA21002	Tamil – II
6	HBHI21002	Hindi - II
7	HBFR21002	French – II
8	HBEN21002	English – II

### PROJECT

S.No.	Subject Code	Subject Name
1	HBG21P01	Project & Viva Voce





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<b>CREDIT SUMMARY</b>	
I SEMESTER	18
II SEMESTER	18
III SEMESTER	21
IV SEMESTER	22
V SEMESTER	22
VI SEMESTER	29
<b>Total Credits</b>	<b>130</b>

## CURRICULUM

### SEMESTER- I

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA21001 HBHI21001 HBFR21001	Language	3	0	0	3
HBEN17001	English – I	3	0	0	3
HBCO17G01	Financial Accounting – I	3	1	0	4
HBCO17G02	Principles of Management	3	1	0	4
HBMA17A03	Business Statistics	4	0	0	4
<b>Total Credits</b>					<b>18</b>

### SEMESTER- II

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA21002 HBHI21002 HBFR21002	Language II	3	0	0	3
HBEN21002	English – II	3	0	0	3
HBCO17G03	Financial	3	1	0	4



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	Accounting – II				
HBCO17G04	Corporate Communication	4	0	0	4
HBCO17A01	Business Economics	4	0	0	4
<b>Total Credits</b>					<b>18</b>

### SEMESTER- III

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G05	Corporate Accounting I	3	1	0	4
HBCO17G06	Business Law	4	0	0	4
HBCO17G07	Marketing	4	0	0	4
HBCO17G08	Banking Theory Law & Practice	4	0	0	4
HBMG17001	Environmental Studies	3	0	0	3
HBMG17L01	Soft Skill – I	2	0	0	2
<b>Total Credits</b>					<b>21</b>

### SEMESTER- IV

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G09	Corporate Accounting II	3	1	0	4
HBCO17G10	Company Law	3	1	0	4
HBCO17G11	Business Environment	4	0	0	4
HBCO17G12	Practical Auditing	4	0	0	4
HBCO17G13	Business Taxation	4	0	0	4



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HBMG21L02	Soft Skill –II	2	0	0	2
<b>Total Credits</b>					<b>22</b>

**SEMESTER- V**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G14	Cost Accounting I	3	1	0	4
HBCO17G15	Human Resources Management	3	1	0	4
HBCO17G16	Income Tax Law and Practice-I	3	1	0	4
HBCO17G17	Financial Management	4	0	0	4
HBCO17G18	Computer Application in Business Theory	4	0	0	4
HBCO17L01	Computer Application in Business Practical	2	0	0	2
<b>Total Credits</b>					<b>22</b>

**SEMESTER- VI**

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G19	Cost Accounting II	3	1	0	4
HBCO17G20	Management Accounting	4	0	0	4
HBCO17G21	Financial Services	3	1	0	4
HBCO17G22	Income Tax Law & Practice II	4	0	0	4
HBCO17G23	Entrepreneurial Development	3	0	0	3
HBCO17P01	Project And Viva Voce	10	-	-	10
<b>Total Credits</b>					<b>29</b>

**Total Credits - 130**