

UNIVERSITY OF KERALA
School of Distance Education

Bachelor of Commerce
PROGRAMME PROJECT REPORT

1. University of Kerala

The University of Kerala is a State university located in Thiruvananthapuram, the capital city Kerala. University of Kerala is the first University in the State, originally established as the University of Travancore in 1937 and is the 16th oldest University of the country. The present territorial jurisdiction of the University extends to the revenue districts of Thiruvananthapuram, Kollam, Alapuzha and Pathanamthitta. The University of Kerala is offering courses in regular as well as distance mode. In regular mode the University offers wide range of programmes at the undergraduate, post graduate, MPhil, doctoral levels, post graduate diploma, diploma and certificate levels. In distance mode the University offers 13 UG and 13 PG programmes. The University of Kerala has undergone immense transformation on various fronts during the last 80 years. The University has been recognized by the UGC as per UGC Act, 1956 under Section 2 (f) and 12 (b) and has been reaccredited by NAAC with A grade in 2015. University also bagged the First Chancellor's Award for the Best University in Kerala in 2015. There are at present 223 affiliated colleges and 82 research centres under the University and have 42 teaching and research departments (under 11 schools), 10 teacher education centres, 7 UIMs and 17 UITs. There are at present 149 faculty members of which 30 are Professors, 35 Associate Professors and 84 Assistant Professors under its 42 teaching and research departments. In addition, there are 54 guest faculty members and 10 visiting faculty members working in the departments. Among the teaching faculty members 160 are PhD degree holders. 1492 administrative staff and 30 technical staff are also working in the University.

2. The School of Distance Education

The School of Distance Education (SDE), started in 1976 as a teaching and research department of the University of Kerala is one of the pioneering centres of distance learning in the State. The aims and objectives of the school include:

- Democratizing higher education to large segments of the population, in particular the disadvantaged groups like those living in remote and rural areas, working people, and women.
- Providing an innovative system of university-level education which is both flexible and open in terms of methods, pace of learning, eligibility for enrollment and age of entry.
- Providing an opportunity for up-gradation of skills and qualifications.
- Developing education as a lifelong activity to enable persons to update their knowledge or acquire knowledge in new areas.

University of Kerala is one of the Universities in India having appointed permanent full time teaching faculty members for running the distance education programmes. The SDE has

19 permanent faculty members and 9 full time contract faculty members with diverse academic backgrounds and rich experience in the rank of Professors, Associate Professors and Assistant Professors. The school had recognition of the erstwhile Distance Education Council (DEC) for 45 programmes till 2014-15. In line with the efforts of the UGC to streamline the distance learning mode, the SDE also redefined its programmes and got the UGC recognition to offer 13 UG and 12 PG programmes from the academic year 2017-18 onwards. The SDE has no private off campus/learner support centres.

3. Details of the Proposed B.Com Programme

3.1 Mission & Objectives

In line with the mission of the SDE, to provide flexible learning opportunities to all, particularly to those who could not join regular colleges or universities owing to social, economic and other constraints, the first degree programme in Commerce (B.Com) aims at providing for holistic and value based knowledge and guidance that they need to become worthy accounting and management professionals.

The programme aims at the following objectives:

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To sharpen a students' analytical and decision making skills.
3. To provide a good foundation to students who plan to pursue professional courses like CA, IC MA, CFA, CS, MBA etc.
4. To facilitate students with skills and abilities to become competent and competitive to be assured of good careers and job placements.
5. To develop entrepreneurship and managerial skills in students so as to enable them establish and manage their business establishments.
6. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

3.2 Relevance of the Programme with the Mission and Goals of the University

The growing phenomenon of globalization, liberalization and privatization has been immensely influencing higher education. The mission and goal of the University of Kerala is also to incorporate the changes in the syllabus and curriculum of all its academic programmes on time. To accomplish this, the University used to revise the syllabus and curriculum for its UG and PG programmes once in every three years. Further, the revised syllabus and curriculum will be applicable to both the regular and distance programmes.

Commerce education is nothing but business education. Bachelor of Commerce (B.Com) is one of the most sought programmes after 10+2 in Kerala. The B.Com programme of the University aims to construct a strong foundational grounding in core subjects such as Accounting, Taxation, Economics, Statistics, Auditing, along with a choice of Finance, Computer Application and Cooperation, studied in the third, fourth, fifth and sixth semester. It is designed to provide students with a wide range of managerial

skills, while at the same time building competence in a particular area of business. B.Com programme is suitable for students who are looking forward to a career in the modern business world. After successful completion, candidate may pursue career opportunities across accounting, finance, economic sectors, in either specialist or generalist roles or pursue higher academic courses. The programme is of three years duration. Each year is divided into two semesters. The students of this programme will get an opportunity to apply the concepts learned by professionally qualified and experienced faculty members. Students will be exposed to state-of-the-art teaching aids, library with an array of large number of books and journals on Commerce and industry orientation.

3.3 Nature of Prospective Target Group of Learners

B.Com programme has been designed to meet the expanding needs in Commerce education at all levels and provide necessary manpower to business, industry, service and government and private sectors in the areas like accounting and finance. As only a small percentage of the B.Com aspirants in Kerala are being accommodated in the regular mode through colleges it is hoped that the programme offered through the distance mode of the university will be a boon for those who could not join regular colleges owing to social, economic and other constraints such as eligibility for enrolment, age of entry, time and place etc.

The Self Learning Material (SLM) for the programme has also been developed keeping in mind the said categories of learners with the approach of self-explanatory, self-contained, self-directed, self-motivating and self-evaluating. The norms and guidelines suggested in the University Grants Commission (Open and Distance Learning) Regulations, 2017 such as backgrounds of learner and learning needs, learning experiences, and support and preparation in adapting to flexible learning were strictly adhered to during the planning period of developing SLM. The ingredients considered while developing SLMs include: (a) learning objectives (b) assessment of prior knowledge (c) learning activities (d) feedback of learning activities (e) examples and illustrations (f) self-assessment tests (g) summaries and key points (h) study tips etc.

3.4 Appropriateness of Programme to Be Conducted in Open and Distance Learning Mode to Acquire Specific Skills and Competence

Distance learning programmes are getting popular in India and a lot of students want to earn their degree while working. Accordingly, about 120 universities in India have been recognised by the DEB of UGC for offering ODL programmes during 2016-17. Of these, more than 100 universities are offering B Com programme. This is because of the appropriateness of the programme to be conducted in ODL mode and ever increasing number of takers owing to the popularity of the programme.

The programme could be considered appropriate to be conducted in ODL mode to acquire specific skills and competence for the following reasons:

1. All the courses in the programme are theory and/or problem based. So, no laboratory or experiment is needed to impart the skills and competence required for the programme.
2. The specific skill and competencies required for a B.Com graduate can be imparted to a great extent through SLMs prepared with the approach of self-explanatory, self-contained, self-

directed, self motivating and self-evaluating.

3. Availability large volumes of study material on the various courses under the B.Com programme in the Internet or websites of the UGC or Universities in the form of notes in word/PDF format, PPTs, videos etc, and the counselling hours earmarked per course are considered sufficient to impart the required skill and competencies for the programme.

3.5 Instructional Design

3.5.1 Curriculum Design

The B.Com programme proposed here is also offered by the University through regular mode. Also, the programme has been approved by the statutory bodies of the University. Further, the University is revising the curriculum and syllabi of its B.Com programme once in every three years to ensure that the content is updated to reflect current academic knowledge and practice, and also to ensure that the University used provide the best learning experiences possible for students. Academic staff and experts in the area of Commerce propose changes in the curriculum and syllabi at the curriculum and syllabus revision workshop generally convened at least six months before the due date of curriculum and syllabus revision. Major changes are then submitted to the Board of Studies of Commerce (Pass) of the University for Final Approval. As part of curriculum design, the curriculum and syllabus revision workshop considers curriculum analysis of social needs, translating the needs into course, splitting the objectives into specific objectives, grouping the specific objectives into subjects, deriving the subjects from the classification, specifying enabling objectives, unitizing each subject matter, specification of required time and syllabus formulation.

3.5.2 Programme Details

SE M	Course Code	Course Title	Number of Credits	CE (Marks)	ESE (Marks)	Total
I	EN 1111.2	Language Course I: (English- I)	4	20	80	100
	1 1 1 1.2	Language Course II: (Addl. Language-I)	4	20	80	100
	CO 1121	Foundation Course I: Methodology and Perspectives of Business Education	2	20	80	100
	CO 1141	Core Course- I: Environmental Studies	3	20	80	100
	CO 1142	Core Course II: Functional Application of Management	3	20	80	100
	CO 1131	Complementary Course I: Managerial Economics	3	20	80	100
		TOTAL		19	120	480
II	EN 1211.2	Language Course III: (English II)	4	20	80	100

	1211.2	Language Course IV: (Addl. Language-II)	4	20	80	100
	CO 1221	Foundation Course II: Informatics and Cyber Laws	3	20	80	100
	CO 1241	Core Course III: Business Communication and Office Management	3	20	80	100
	CO 1242	Core Course IV: Financial Accounting	3	20	80	100
	CO 1231	Complementary Course II Business Regulatory Frame work	3	20	80	100
		TOTAL	20	120	480	600
III	EN 1311	Language Course V (English- III)	3	20	80	100
	CO 1341	Core Course V: Entrepreneurship Development	3	20	80	100
	CO 1342	Core Course VI: Company Administration	3	20	80	100
	CO 1343	Core Course IV: Advanced Financial Accounting	4	20	80	100
	CO 1331	Complementary III- Information Technology in Business	3	20	80	100
	CO1361	Elective Course I Course from Elective Stream I/II/III	4	20	80	100
			TOTAL	20	120	480
IV	EN 1411	Language Course VI: (English IV)	3	20	80	100
	CO 1441	Core Course VIII: Capital Market	3	20	80	100
	CO 1442	Core Course IX: Banking Theory and Practice	4	20	80	100
	CO 1443	Core Course X: Corporate Accounting	4	20	80	100
	CO 1431	Complementary IV-Business Statistics	3	20	80	100
	CO 1461	Elective Course II: Course from Elective Stream I/II/III	4	20	80	100
			TO TAL	21	120	480

V	CO 1541	Core Course XI: Fundamentals of Income Tax	4	20	80	100
	CO 1542	Core Course XII: Cost Accounting	4	20	80	100
	CO 1543	Core Course XIII: Accounting For Specialised Institutions	4	20	80	100
	CO1551	Open Course: Fundamentals of Financial Accounting	2	20	80	100
	CO 1561	Elective Course III: Course from Elective Stream I/II/III	4	20	80	100
		TO TAL		18	100	400
VI	CO 1641	Core Course XIV: Auditing	4	20	80	100
	CO 1642	Core Course XV: Applied Costing	4	20	80	100
	CO 1643	Core Course XVI: Management Accounting	4	20	80	100
	CO 1651	Open Course: Marketing Management	2	20	80	100
	CO 1661	Elective Course IV: Course from Elective Stream I/II/III	4	20	80	100
	CO 1644	Essay	4	-	100	100
	TO TAL		22	100	500	600
	GRA ND TOTAL		120	680	2820	3500

ELECTIVE STREAMS

ELECTIVE 1-FINANCE

SE M	Course Code	Course Title	Number of Credits	CE (Marks)	ESE (Marks)	Total
III	CO1361.1	Financial Management	4	20	80	100
IV	CO 1461.1	Project Finance	4	20	80	100
V	CO 1561.1	Financial Markets and Services	4	20	80	100
VI	CO 1661.1	Income Tax Law and Accounts	4	20	80	100
		TO TAL	16	80	320	400

ELECTIVE II-COPERATION

SE M	Course Code	Course Title	Number of Credits	CE (Marks)	ESE (Marks)	Total
III	CO1361.2	Principles of Co-operation	4	20	80	100
IV	CO 1461.2	Co-operative Management and Administration	4	20	80	100

V	CO 1561.2	Co-operative Legal System	4	20	80	100
VI	CO 1661.2	Co-operative Accounting	4	20	80	100
		TO TAL	16	80	320	400

ELE C TIV E III- CO MPU TER A PPLI C ATI ON

SE M	Course Code	Course Title	Number of Credits	CE (Marks)	ESE (Marks)	Total
III	CO1361.5	Computer Application for Publications	4	20	80	100
IV	CO 1461.5	Software for Data Management	4	20	80	100
V	CO 1561.5	Web De signing a nd Produ ction for Business	4	20	80	100
VI	CO 1661.5	Computerised Accounting	4	20	80	100
		TO TAL	16	80	320	400

OPEN COURSES

SEM	Course Code	Course Title	Number of Credits	CE (Marks)	ESE (Marks)	Total
V (For students from the discipline other than Commerce)	CO1551	Fundamentals of Financial Accounting	2	20	80	100
V (For students from the discipline Commerce)	CO1661.6	Marketing Management	2	20	80	100

3.6 Duration of the Programme

Six Semesters, three years; offered in the month of July.

3.7 Faculty and Support Staff Requirement

There are four full time faculty members for the B.Com and M.Com programmes of the school of Distance education of the University. Two of them coordinate the B.Com Programme. There are sufficient number of administrative staff in the SDE in the rank of Deputy Registrar (One), Assistant Registrars (Three), Section Officers (Six), Assistants (18), Computer operators (Four) and Class Four staff (12) for the administrative support. The service of qualified guest teachers approved by the University is used in the preparation of SLM, personal contact programmes (PCP) and conducting evaluation of answer scripts.

3.8 Instructional Delivery Mechanisms

In addition to provide SLMs prepared in line with the UGC guidelines on preparation of SLMs, students are being offered 60 contact hours for each semester, conducted over 10 days during the weekend. The personal contact programmes are being taken using audio visual aids, and students are encouraged to use web resources such as books, notes, videos etc.

3.9 Student Support Service Systems at SDE

(a) Information Centre, (b) Library with good collection of books and journals (c) Wi-Fi connectivity, (d) Counselling, (e) Students feedback, (f) Placement cell, (g) Students Grievance Redressal Cell, (g) Alumni Association, (i) Women's Cell, (j) Research Cell, (k) Post Office, (l) Snack bar and Refreshment Centre, (m) Restrooms, (n) Reprographic centre, (o) Drinking water etc.

3.10 Procedure for Admissions, Curriculum Transaction and Evaluation

3.10.1 Admission

The admission notifications for B.Com programme, among others are being issued in leading national and regional dailies during June-July. The detailed information regarding admission is being given on the SDE website (www.ideku.net) and on the admission website (www.de.keralauniversity.ac.in). Students seeking admission shall apply online.

3.10.2 Minimum Eligibility for Admission

Eligibility for admission to the programme is a pass in Higher Secondary Examination of the State or an examination accepted by the University as equivalent thereto provided candidates coming from non-Commerce group should have at least 45% of the aggregate marks.

3.10.3 Fee Structure

B.Com (Finance/Cooperation) Rs. 13345/- for full programme; B.Com (Computer Application) Rs.17545/- for full programme.

3.10.4 Financial Assistance

Concession for tuition fee will be given to SC/ST and OEC students. The students belonging to SC/ST and OEC category will be admitted to the programme without remitting the tuition fee. The fee for the students thus admitted will be later claimed from SC/ST department as per the rules lay down by the government of Kerala and will be remitted to Kerala University Fund (KUF).

3.10.5 Programme Delivery

The programme is being delivered with the help of SLM and Personal Contact programmes. The SLM is being dispatched to the students during each semester by hand or by post. And, at the end of each semester assignments are given and the marks are included in the ESA. The use of web-based tools is not in place yet, but steps are being initiated.

3.11 Academic Calendar

ADMISSION		
Admission Notification	First week of June	
Closing date of Admission	Last week of September	
Schedule of distribution of study materials		
Course	Date	By Post
III, IV, V and VI Semester	Last week of June	Last week of July
I & II Semester	Last week of October	Last week of November

Schedule of contact classes	
Course	Schedule
III, IV, V and VI Semester	First week of July
I & II Semester	First week of November
Schedule of examinations	
Course	Schedule
V and VI Semester	First week of April
III and IV Semester	Second and Third week of April
I and II Semester	Fourth week of April

3.12 Evaluation

The evaluation of the programme will consist of two parts: a) Continuous Evaluation (CE) b) End Semester Evaluation (ESE) The CE and ESE ratio shall be 1:4 i.e. a maximum of 20 marks for CE and a maximum of 80 marks for ESE. There will be no separate minimum for CE and ESE. However, the minimum pass requirement of a course will be 40%. Minimum marks required for passing a programme will also be 40%. The classification of results of the programme shall be done at the end of the 6th semester based on the total marks secured for all semesters and shall be as follows.

Candidates securing not less than 40% but below 50% - Third Class Candidates
securing not less than 50% but below 60% - Second Class Candidates securing 60% and
above - First Class

(a) Continuous Evaluation (CE): In a semester each student shall be required to submit one assignment and do one Test Paper/Practicum/Case Analysis for each course without which his/her results will be withheld. Those who submit their assignments after the due date will have to pay a late fee as fixed by the university from time to time. The components of CE are, Assignment (10 marks) and Test Paper/Practicum /Case Analysis (10 marks). The results of the CE shall be displayed in SDE website. Complaints regarding the award of marks for CE if any have to be submitted to the Programme Coordinator within 15 working days from the display of results of CE.

(b) End Semester Evaluation (ESE): End Semester Evaluation of all the Courses in all the semesters including the examination for Essay shall be conducted by the University.

Minimum attendance required for ESE will be 50%. However those who cannot secure the required percentage of attendance can appear for ESE by paying a condonation fee fixed by the University.

Examinations for odd and even semesters will be conducted together towards the end of every academic year.

Improvement of ESE - Candidates who have successfully completed the Semester, but wish to improve their marks for the End Semester Evaluation (ESE) shall have only one chance for the same along with the next immediate regular batch of students.

The minimum credits required for the award of the Programme

Credit Requirements	Credit
---------------------	--------

Accumulated minimum Credits required for successful completion of the Programme	120
Minimum Credits for Language Courses	22
Minimum Credits required for Foundation Courses	5
Credits required for Core Courses including Project/ Dissertation Work/Essay/ Comprehensive Course	61
Credits required for Complementary Courses	12
Minimum Credits required for Open Courses	2
Minimum Credits required for 2-22 Elective Courses	18

3.13 Requirement of the Laboratory Support and Library Resources

Computer Lab is not mandatory for B.Com (Finance and Cooperation streams. But, it's mandatory for B.Com (Computer Application). The students can use the state-of-the-art Computer Lab of the SDE.

The SDE has a separate Library with more than 28,000 books. There is a separate section in the library for Commerce and Management discipline with more than 4000 books. Library automation is done using LibSoft software which facilitates all in-house operations of the library. The library currently subscribes to more than 15 journals of various subject fields. An amount of Rs. 525/- has to be remitted by the students to obtain membership in the Library, of which Rs. 420/- will be refunded on completion of the course. The non members can make use of the library resources and the reference services by producing their student's ID proof. They can use the library for reference purpose and they can avail photocopy facilities.

3.14 Cost Estimate of the Programme and the Provisions (Base 2019-20)

Sl. No	Expenditure	Total for the SDE during 19-20 (25987 students) (Rs. in lakh)	Cost estimate for B.Com programme (2500 students)
01	Pay and Allowance	435.00	3348000
02	Contact classes and evaluation	80.00	314000
03	Course materials	100.00	768000
04	Advertisement charges	25.00	192000
05	Postage and telephone	7.4	56000
06	Books and Periodicals	3.5	26000
07	Miscellaneous	9.95	76000
	Total	660.85	10576000
	Provisions (6%)		634560
	Total		11210560 Cost per student/ year=Rs.4484

3.15 Quality Assurance Mechanism and Expected Programme Outcomes

3.15.1 Quality Assurance Mechanism

The SDE, University of Kerala has devised the following mechanism for monitoring the effectiveness of the B.Com programme to enhance its standards of curriculum, instructional design etc.

(a) Established a Centre for Internal Quality Assurance (CIQA) at the University level to develop and put in place a comprehensive and dynamic internal quality assurance system to enhance the quality of the programmes offered through distance mode as per the norms and guidelines of the University Grants Commission (Open and Distance Learning) Regulations, 2017.

(b) The CIQA is periodically conducting institutional quality audits, to promote quality assurance and enhance as well as spread best-in-class practices of quality assurance. The CIQA conducts the quality audit by addressing the following seven broad areas, namely:

- i. Governance, leadership and management
- ii. Articulation of higher educational institutions objectives
- iii. Programme development and approval processes
- iv. Infrastructure resources
- v. Learning environment and learner support
- vi. Assessment & evaluation of learning outcomes
- vii. Teaching quality and staff development

(c) The SDE has an approved panel of experts for preparing SML. The SLM prepared is being edited by the course coordinator. The CIQA also oversees the development and preparation of SLMs. Then submit the SLMs to the Board of Studies concerned for the approval. The SLMs are developed with the approach of self explanatory, self- contained, self-directed, self-motivating and self-evaluating.

(d) The SDE of the University has two full time faculty members exclusively for coordinating the programme and also has a panel of qualified guest teachers for counselling students and engaging in personal contact programmes in the Head Quarters at Thiruvananthapuram and study centres at Kollam

3.16 Expected Programme Outcomes

Towards the end of the programme, students will be able to:

- Develop an ability to effectively communicate both orally and verbally
- Appreciate importance of working independently and in a team
- Have exposure of complex commerce problems and find their solution
- Process information by effective use of IT tools
- Understand required analytical and statistical tools for financial and accounting analysis
- Develop an understanding of various commerce functions such as finance, accounting, auditing, taxation, financial analysis, project evaluation, and cost accounting
- Develop self-confidence and awareness of general issues prevailing in the society

Note: The programme structure is based on the present syllabus existing in the regular mode in the University of Kerala. The UG and PG syllabi in the regular mode in the University is currently being revised and is about to be finalized. SDE will adopt the revised syllabus as such when they are finalized for the 2020-21 admission. The SLMs will also be updated accordingly.


DIRECTOR
School of Distance Education
University of Kerala, Karlavattom
Thiruvananthapuram - 695 581



REGISTRAR
IN-CHARGE

