

SRI CHANDRASEKHARENDRA SARASWATHI VISWA MAHAVIDYALAYA

Deemed to be University u/s 3 of the UGC Act, 1956

Accredited with “A” Grade by NAAC

Enathur, Kanchipuram – 631 561

Tamilnadu, India

CENTRE FOR DISTANCE AND ONLINE EDUCATION

PROGRAMME PROJECT REPORT



B. Com Programme

Under

OL Mode



University At a Glance

Sri Chandrasekharendra Saraswathi Viswa Mahavidyalaya (SCSVMV), popularly known as Kanchi University, was established in 1993 in the sacred and historical place of Kancheepuram. The foundation of the University was a part of the centenary celebrations of His Holiness Sri Chandrasekharendra Saraswathi Mahaswamigal, the revered 68th Acharya of the Kanchi Kamakoti Peetam.

The initiative was conceived to revive and sustain Kanchipuram's ancient glory as a seat of holistic learning – blending India's cultural heritage with the demands of modern education. This noble vision was nurtured under the guidance and blessings of Their Holiness Shri Kanchi Kamakoti Peetadhipatis Jagadguru Pujyasri Jayendra Saraswathi Shankaracharya Swamigal and Pujyasri Sankara Vijayendra Saraswathi Shankaracharya Swamigal, fulfilling the Paramacharya's cherished aspiration.

Since inception, the University has remained steadfast in its mission to deliver quality education with a strong value-based orientation, ensuring accessibility through a comparably low fee structure—particularly aimed at benefiting students from economically disadvantaged and middle-income backgrounds.

The University's academic philosophy uniquely combines Vedic, Sanskrit, and traditional Indian knowledge systems with science, technology, commerce, humanities, and professional education. This blend fosters a holistic perspective, preparing students to excel in their careers while remaining deeply rooted in cultural and ethical values.

Department of Commerce

Established in 2014 under the Faculty of Management Studies, HR, and Commerce, the Department of Commerce offers undergraduate, postgraduate and doctoral programs designed to equip students with essential academic and professional skills. Committed to enrich critical thinking, effective communication, and global awareness, the department

integrates tradition with innovation. With a strong faculty and industry-aligned curriculum, it prepares students for future challenges and opportunities, helping them grow both academically and personally.

Department Vision

To create a generation of young minds who are globally aware, culturally sensitive, and academically skilled.

Department Mission

To identify students' potential, encourage creativity, and provide an environment that enables students to think globally and act locally.

Additional Goals

- To develop students' skills and capabilities so they are employable in the job market.
- To nurture a spirit of entrepreneurship in students.
- To prepare students for leadership positions in business at the local, national, and international level.
- To motivate students to pursue higher studies.
- To develop business communication skills in students.

Programme Title

Bachelor of Commerce – B. Com

Proposed number of Seats - 100

Programme Vision

To provide accessible, flexible, and value-based commerce education that develops competent and ethical business professionals through ODL and Online Learning modes.

Programme Mission

1. To make quality commerce education available to learners from all backgrounds through Online platforms.

2. To build knowledge and skills in accounting, finance, business, and management relevant to today's economic environment.
3. To promote ethical practices, digital literacy, and entrepreneurial thinking among learners.
4. To ensure flexible, learner-friendly, and technology-driven teaching and evaluation methods.

Programme Objectives

The B.Com (ODL & OL) programme aims to:

1. Provide a strong foundation in commerce, accounting, and business principles.
2. Deliver curriculum and pedagogy that emphasize conceptual understanding, practical application, and outcome-based learning relevant to the needs of industry and learners
3. Develop analytical, communication, and problem-solving skills for business decision-making.
4. Prepare learners for employment, entrepreneurship, higher studies and research.
5. Encourage ethical, responsible, and sustainable business behaviour.
6. Offer flexible learning opportunities using digital and open education resources.

Relevance of the Programme with HEIs' Mission & Goals

SCSVMV is very much focused on providing quality, value-based, and inclusive education to learners from diverse backgrounds while fostering moral, intellectual, and professional excellence. The B. Com (ODL & OL) programme reflects these principles by:

- ❖ Extending opportunities for quality higher education in commerce to learners from rural, remote, and socio-economically diverse backgrounds who cannot participate in regular on-campus programmes.
- ❖ Expanding access to higher education through flexible and technology-driven teaching/delivery modes to achieve Excellence with creativity.
- ❖ Encouraging self-paced, lifelong, and skill-oriented learning

Nature of Prospective Target Group of Learners

The B. Com OL programme is designed to serve a diverse learner population and ensure equitable access to higher education. The prospective learners for this programme include:

1. Students who have completed 10+2 or equivalent education and seek a flexible, professional undergraduate programme in commerce.
2. Working Professionals who require a flexible mode of learning to upgrade knowledge, acquire professional skills, or pursue career advancement.
3. Adult Learners and Homemakers Adults who could not pursue formal higher education earlier or wish to re-skill themselves for economic participation.
4. Entrepreneurs and Self-Employed Learners Small business owners, start-up aspirants, and freelancers who wish to gain commerce knowledge to improve their business management.
5. Learners from rural, remote, or underprivileged backgrounds to overcome geographical and socio-economic barriers.

Eligibility Criteria for admission to B. Com

The candidate has to fulfil all the prescribed admission requirements of the SCSVMV. Students must have completed their 10+2 or equivalent level of education from a recognized board or institution.

Medium of Teaching and Examination

The medium of instruction and examinations for the course under Language I & II – Tamil/Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination would be in English.

Appropriateness of the Programme to be conducted in Open and Distance Learning Mode to acquire specific skills and competence

The B. Com programme is highly suitable for delivery in online modes, as it is designed to develop specific skills, competencies, and employability.

This programme allows learners to study at their own pace, place, and schedule, accommodating working professionals, homemakers, and students from rural or remote areas and thus facilitates flexible learning environment.

The programme provides skill development and competency-based learning by providing knowledge in practical accounting, financial management and taxation.

Interactive digital content, Learning Management Systems (LMS), and online tutorials will make learning more effective.

Learning Outcomes (LOs)

After completing the programme, students will be able to:

- ❖ Remember key concepts and principles of commerce and business.
- ❖ Understand the functions of accounting, finance, and management.
- ❖ Apply business and financial knowledge to real-life situations.
- ❖ Analyze business problems and suggest suitable solutions.
- ❖ Evaluate business decisions using ethical and sustainable practices.
- ❖ Create new ideas or plans for entrepreneurial and professional growth.

Instructional Design

Curriculum design

The course is designed to build a strong foundation in commerce and business concepts, gradually advancing to specialized topics in accounting, finance, taxation, and management.

Faculty and support staff requirement

The University has appointed an adequate number of qualified faculty members in accordance with the UGC Regulations and Distance Education Bureau (DEB) Guidelines. The Department of Commerce functions under the Faculty of Management Studies, HR & Commerce. Each department is headed by a senior faculty member (Professor/Associate Professor) who oversees academic planning, delivery, and learner support. The department has a minimum of three full-time Assistant Professors for undergraduate programmes. All faculty members are dedicated full-time teachers stationed at the

University headquarters. They are actively involved in curriculum design, preparation of Self-Learning Materials (SLM), online content delivery, learner assessment, and academic counselling, under the guidance and supervision of the Head of the School.

Instructional Delivery Mechanism

In order to ensure effective teaching and learning, this program will adopt learner-centric and technology enabled instructional delivery system. The mechanism combines self-paced learning, academic guidance, and continuous learner support.

Each course is supported by well-structured E-Learning Materials prepared by subject experts following UGC-DEB guidelines. The ELMs are in simple and learner-friendly language, with clear objectives, learning outcomes, activities, and self-check questions. ELMs are available in print and digital formats through the University's Learning Management System (LMS). Learners have access to e-Learning Resources. The LMS will serve as a single digital platform for all learning activities. Academic counselling sessions will be conducted in online or blended mode to provide academic guidance and clarify learner doubts.

Requirement of the laboratory and library resources

- ❖ Learners will have access to the computer lab for practising spreadsheet operations, and communication skills.
- ❖ The University Library has a good collection of books, journals, and reference materials related to commerce, accounting, economics, and management.
- ❖ Students can also use online resources and e-books through the University's Learning Management System (LMS).

Learner Support Service Systems

Having realised the importance of learners' support services, our university has provided adequate human and physical resources and ensures smooth learner management right from admission up to completion of the programme. Learners can access the University through a dedicated online portal available on the official website. This portal serves as a single point of contact for all academic and administrative information, such as notifications, course materials, communication with faculty, and progress tracking. A dedicated Learner Support Unit functions under the Office of the Registrar, headed by a faculty member and supported by trained administrative staff.

Procedure for Admissions, Curriculum transaction and Evaluation

Admission Procedure

Admissions will be carried out as per the UGC-DEB guidelines and the University's admission policy. Eligibility, duration, and fee details will be notified on the University website. Learners can apply online through the admission portal, upload the required documents, and pay the prescribed fee. The admission process is transparent and merit-based. After verification, learners receive confirmation of admission and login credentials to access the Learning Management System (LMS).

Programme Fee

The fee for the programme is Rs. 15,000 per semester for the OL mode (excluding Registration fee payable at the time of admission and University Examination Fee payable at the time of applying for examination).

Curriculum Transaction / Programme Delivery

- ❖ The curriculum is delivered through a blend of self-learning materials, e-content, online sessions, recorded lectures, and interactive assignments.
- ❖ E-Learning Materials (ELMs) are developed by subject experts following UGC-DEB standards.
- ❖ Learners access study materials and video lectures through the University LMS.
- ❖ Academic counselling sessions (online/offline) are organized to clarify concepts and guide learners.
- ❖ Learning Support Centres (LSCs) assist in personal contact programmes, assignment submission, and academic interaction.

CURRICULUM AND SYLLABUS

Programme Structure

B. Com -OL Mode

Semester	Course Code	Course Name	Credit	Scheme of Evaluation		
				Internal	University Exam	Maximum Marks
I	LT101	Tamil I	3	30	70	100
	LS101	SANSKRIT - I				
	ODLLE 102	ENGLISH-I	3	30	70	100
	BC103	Economic Analysis - I	4	30	70	100
	BC104	Financial Accounting	4	30	70	100
	BC105	Business Communication	4	30	70	100
		Comprehensive Viva	2	50		50
Total			20			
II	LT201	TAMIL-II	3	30	70	100
	LS201	SANSKRIT-II				
	LE202	ENGLISH- II	3	30	70	100
	BC 203	Principles of Management	4	30	70	100
	BC214	Cost Accounting	4	30	70	100
	BC 205	Economic Analysis – II	4	30	70	100
	BC206	Principles of Environmental Science	4	30	70	100
	Total		22			

III	LT301	TAMIL-III	3	30	70	100
	LS301	SANSKRIT-III				
	LE302	English -III	3	30	70	100
	BC312	Advanced Accountancy- I	4	30	70	100
	BC303	Business Statistics	4	30	70	100
	BC304	Environment of Business	4	30	70	100
		Comprehensive Viva	2	50		50
Total			20			
IV		TAMIL-IV	3	30	70	100
		SANSKRIT-IV		30	70	100
	LE402	English – IV	3	30	70	100
	BC413	Advanced Accountancy- II	4	30	70	100
	BC315	Business Laws	4	30	70	100
	BC415	Banking theory, Law and Practice	4	30	70	100
	BC416	Company Law	3	30	70	100
	BC407	Marketing Management	3	30	70	100
	Total		24			
V	BC501	Entrepreneurship and Small Business Management	4	30	70	100
	BC512	Management Accounting	4	30	70	100
	BC514	Financial Management	4	30	70	100
	BC505	International Trade and Export Management	4	30	70	100

	BC516	Corporate Accounting - I	4	30	70	100
		Total	20			
VI	BC611	Techniques of Costing	4	30	70	100
	BC602	Principles and Practice of Auditing	4	30	70	100
	BC614	Financial Services and Market	4	30	70	100
	BC615	Corporate Accounting - II	4	30	70	100
	BC606	Project Internship	4	50		50
		Total	20			
Total Credits			126			

Duration of the Program

B. Com is a 3 years program having 6 semesters.

Medium of Teaching and Examination

The medium of instruction and examinations for the course under Language I & II – Tamil/ Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination would be in English.

Scheme of Examination

Evaluation process follows a comprehensive and transparent assessment system that measures both conceptual understanding and application of knowledge. The evaluation of students' performance is having two components viz., Internal Assessment and External Evaluation. The maximum marks being awarded will be 100 which will be derived as 30 marks from continuous internal assessment and 70 marks from external evaluation.

Internal assessment

Internal marks (30) will be awarded to candidates after assessing them in online tests and Attendance.

External Evaluation

External examinations will be conducted for 100 marks. The marks obtained by the student will be converted to 70 and this will be combined with their score in internal assessment.

Question Paper Pattern

Part A will contain 10 short answer type questions and candidate has to answer all. Each question will carry 2 marks and thus twenty marks will be given to part A. [10 X 2=20]

Part B will contain 8 essay type questions out of which any five questions can be answered and each will carry 10 marks. [5 X 10= 50].

Part C will contain 4 analytical questions out of which any two questions can be answered and each will carry fifteen marks. [2 X 15= 30].

Minimum marks for a pass

A Candidate has to secure 35% marks each in both internal and external assessment. That is the minimum score for a pass is 14/40 in Internal Examinations and 35/100 (i.e., 21/60) in the External Examinations. In case of failure in any paper, the candidate has to reappear for that paper only.

Requirement of the Library Resources

Our university has an international library available to all the students and the working time is 8 AM to 8 PM.

Cost estimate of the Programme and the Provisions

S. No.	Particulars	Amount [Rs.]
1	Programme Development Fee (Expenditure)	1,75,000
2	Programme Delivery Fee (Expenditure)	70,000
3	Programme Maintenance Fee (Expenditure)	35,000
4	Programme fee per student for 1 semester	15,000

Quality Assurance Mechanism

- ❖ The Centre for Internal Quality Assurance (CIQA) will continuously monitor and evaluate the effectiveness and efficiency of the programme.
- ❖ The syllabus and learning materials will be reviewed and updated regularly to maintain relevance with academic and industry requirements.
- ❖ A structured learner feedback system will be implemented to gather inputs on E-Learning Materials (ELM), counselling sessions, and assessment methods for continuous improvement.
- ❖ Academic audits will be conducted periodically to ensure adherence to quality standards and regulatory norms.
- ❖ A Grievance Redressal Cell will function to address learner issues promptly and transparently.
- ❖ The University will ensure regular upgradation of infrastructure and digital facilities to support effective teaching, learning, and learner engagement.

Programme Outcomes

On completion of the programme, the student will:

- ❖ Gain thorough grounding on the foundations of commerce.
- ❖ Acquire practical exposure which would equip the student to face the modern challenges in solving skills in commerce and business.
- ❖ Ability to communicate, comprehend and write effective reports and design documentation and effectively respond to clear instruction.
- ❖ Develop ability to work effectively as a member and leader in teams in multi-disciplinary setting and develop as a successful entrepreneur.
- ❖ All-inclusive outlook of the program offers a number of values based and job-oriented course, and ensures that students are trained into up-to-date with ethics.
- ❖ Prove proficiency with ability to engage in higher education and to pursue professional courses, post graduate programs and develop passion towards entrepreneurship.