

**PROGRAMME PROJECT REPORT (PPR)
OF
BACHELOR OF COMMERCE (B.COM.)
Session 2026-27**



**Centre for Distance and Online Education (CDOE)
Himachal Pradesh University, Shimla-171005**

PROGRAMME PROJECT REPORT (PPR)
OF
Bachelor of Commerce

(i) Programme's Mission and Objectives

a) Mission: To educate one and all

Himachal Pradesh University established a Directorate of Correspondence Courses (DCC) shortly after it was founded in 1970 with the goal of democratizing educational possibilities and spreading information. To reach individuals who couldn't access formal education, the DCC launched a number of distance learning programmes for graduation and post-graduation in the Social Sciences, Humanities, Business, Teacher Preparation, etc. Over the time, the Directorate of Correspondence Courses adopted a multimedia approach to impart instruction to assimilate the evolving philosophy of remote learning. Due to this, the International Centre for Distance and Online education (ICDEOL) has replaced the Directorate of Correspondence Courses (DCC) and in the year 2023 ICDEOL was replaced by Centre for Distance and Online Education (CDOE).

Since its formation, the DCC/ICDEOL/CDOE has established itself as a leading institution in North India and Himachal Pradesh for open and distance learning. It has evolved into a beacon of learning for people of all ages and genders, especially for those who, for various reasons, are unable to enroll in higher education as regular, full-time students. It has been working to make higher education accessible to many social groups residing in various geographical regions within the jurisdiction of the university. The goal is to provide the adult community with the knowledge and abilities needed to become professionally competent.

One of the goals of the CDOE is to provide accessible and inclusive higher education opportunities, along with avenues for continuous skill upgradation, to rural and urban populations who are unable to pursue studies through the distance mode, in alignment with the principles of the National Education Policy (NEP) 2020 with special focus on flexibility (multiple entry and exit), lifelong learning, multidisciplinary education and the use of ICT enabled and open distance learning systems.

b) Objectives:

'Educator and Education should reach the last corner of the state'

With a view to promote the holistic development of learners through academic excellence, employability, the acquisition of analytical skills and higher research, CDOE intends to introduce/continue U.G. courses under the open and distance learning mode of education. Additionally, it aims to promote various areas of commerce, including Accounting & Taxation, Human Resource Management, Marketing, MDC, VAC and AEC courses to inspire students to excel in subjects closely related to the country's economy and relevant to the current domestic and global context.

(ii) Relevance of the Program with HEI's Mission and Goals:

The prime objective of the Centre for Distance and Online Education (CDOE) is to build socially empowered environment for students. In this context, the syllabus and content has been designed to keep in mind the overall development of the students. The planning of this programme through ODL mode is compatible with the programme already run by the colleges affiliated to Himachal Pradesh University, Shimla. The syllabus of this programme is prepared through regular department which is duly approved by different academic bodies (Department Council; Board of Studies; Faculty of Physical Sciences/Social Sciences/Humanities/Languages; Academic Council; Executive Council) and which proves as a major contribution in achieving the goals relevant to the HEI's mission and goals. The students' support services are taking timely feedback to ensure timely response and enhance overall quality standards. In all, the programs offered by Centre for Distance and Online Education (CDOE), Himachal Pradesh University represent the practical needs of all learners.

(iii) Nature of Prospective Target Group of Learners:

Since the target group of learners of ODL mode of CDOE comprise students from remote areas of Himachal Pradesh in particular women, defence personnel, employees from different sectors, minorities, persons with disability, students having low level of family income; the curriculum and fee structure is prepared according to their need.

(iv) Appropriateness of Program to be conducted in Open and Distance Learning mode to acquire specific skills and competence:

In Undergraduate, H.P. University has switched over from the UGC CBCS to NEP 2020 from the academic session 2026-27 with the view to improve quality of education and the employability of the workforce. The NEP 2020 in B.COM. will enable the students to keep pace with the developments in higher education across the globe. It will provide a comprehensive and purposeful engagement between the teacher and the learner through a well-planned instructional package.

(v) Instructional Design:

(a) Programmes Offered under Bachelor of Commerce

The following subjects are offered by CDOE for Bachelor of Commerce:

Under NEP-2020 Subjects Offered for Bachelor of Commerce				
BC 101 Business Organization & Management	BC 102 Financial Accounting-I	BC. 103 Business Law	BC MDC-I General Management (GE)	BC 104 E-Commerce
BC 105 Principles of Marketing	BC 106 Financial Accounting -II	BC 107 Business Environment	BC MDC-II Business Environment	BC 108 Entrepreneurship and Venture Creation
BC 201 Human Resource Management	BC 202 Corporate Accounting-I	BC 203 Income Tax Law & Practice-I	BC MDC-III Ethics & Governance	BC 204 Business Communication
BC 205 Financial Management	BC 206 Corporate Accounting -II	BC 207 Income Tax Law & Practice -II	BC 208 A&T/Finance/HR/ MKT	
BC 301 Business Economics	BC 302 Cost Accounting	BC 303 Business Statistics	BC304 A&T/Finance/HR/ MKT	BC305 A&T/Finance/HR/ MKT
BC 306 Corporate Governance & Auditing	BC 307 Management Accounting	BC 308 Goods and Services Tax	BC 309 A&T/Finance/HR/ MKT	BC 310 A&T/Finance/HR/ MKT
BC 401 Advanced Accounting	BC 402 Research Methodology & Ethics	BC 403 Multivariate Analysis Technique	BC 404 Project Management-I	BC 405/ BC 406a Finance/ Marketing/ HR/A&T or Dissertation/ Project
BC 407 Corporate Financial Reporting	BC 408 Qualitative Research Techniques	BC 409 Project Management-II	BC 410 Finance/Marketing/ HR/A&T	BC 411 Finance/Marketing/ HR/A&T

Links for detail syllabi of the above-mentioned subjects

S. No.	Program Name	Semester		Link
1.	B.Com.	1 st	AEC	AEC - Google Drive
			DSC I II	https://drive.google.com/file/d/1Vz8SGV6sDDjIfYFNwRcTMOTvyvDuTnIB/view?usp=sharing
			MC I @ II	https://drive.google.com/file/d/1PZFW7kk1MIecayFqxIwaeVQqY0IBxuDj/view?usp=sharing
			MDC1 & II Common Basket	https://drive.google.com/file/d/1q3Yx2PV6_pId5O2K9SSjEHt5gnp3t68k/view?usp=sharing
			SEC I, II Common Basket	https://drive.google.com/file/d/1LV6HDVcb55IxbZ7nXnSNbK0BAd5upJRE/view?usp=sharing
			VAC	VAC_NEP.pdf - Google Drive
2.		2 nd	AEC	AEC - Google Drive
			DSC III IV	https://drive.google.com/file/d/1Vz8SGV6sDDjIfYFNwRcTMOTvyvDuTnIB/view?usp=sharing
			MC I @ II	https://drive.google.com/file/d/1PZFW7kk1MIecayFqxIwaeVQqY0IBxuDj/view?usp=sharing
			MDC1 & II Common Basket	https://drive.google.com/file/d/1q3Yx2PV6_pId5O2K9SSjEHt5gnp3t68k/view?usp=sharing
			SEC I, II Common Basket	https://drive.google.com/file/d/1LV6HDVcb55IxbZ7nXnSNbK0BAd5upJRE/view?usp=sharing
			VAC	VAC_NEP.pdf - Google Drive
3.		3 rd	https://drive.google.com/file/d/1IMChcuWWtaoGNMDy-vTZpmGCTlxxjk9e/view?usp=drive_link	
4.		4 th		
5.		5 th		
6.		6 th		

(c) Duration of Programme:

Under NEP 2020, undergraduate (UG) programmes are designed as 3-year (6 semesters) 3-year bachelor's degree. The framework features multiple entry and exit points, allowing students to exit with a certificate (1 year), diploma (2 years), or bachelor's degree (3 years), with a maximum of 6 years to complete the full 3-year degree.

Key Features of the UG Programme Structure:

Exit-1 Student on Exit will be awarded Undergraduate Certificate (in the field of study) after securing 44 credits in Semester I and II.

Exit- 2 Student on Exit will be awarded Undergraduate Diploma (in the field of study/ Discipline) after securing 86 credits on completion of Semester IV.

Exit- 3 Student on Exit will be awarded Bachelor of (in the field of study/ Discipline) after securing 128 credits on completion of Semester VI.

(d) Faculty and Support Requirement

Sr. No.	Name of Teacher	Designation	Subject
1.	Dr. Devinder Sharma	Professor	Commerce
2.	Dr. Suresh Sharma	Assistant Professor	Commerce (CDOE)
3.	Dr. Vijeta Sharma	Assistant Professor	Commerce

Further, the supporting staff dealing with UG programme is: 03-JO (IT), 01-Junior Assistant, 01-Supritendent, 01-Section Officer, 01-Assistant Registrar, and 01-Deputy Registrar

(e) Instructional Delivery Mechanism: CDOE follows the following Instructional Delivery Mechanism:

- **Printed Material:** CDOE provides the course material in printed form to the learner which is supplied to the students well in time.
- **Personal Contact Programme (PCP):** Personal Contact Programmes (PCP) is conducted well in advance in each semester. Students utilize this facility fully and go for examinations well prepared. As a very important strategy of face to face classroom teaching, the interactions during Personal Contact Programmes benefit the students immensely.
- In addition to above, offline and online queries of the students are seriously taken up and responded accordingly.

(f) Identification of Media

CDOE has adopted a multimedia approach for imparting instruction to the learners. The Self Learning Material (SLM) in printing forms and also online is the main mode of instruction supplemented with facetoface interaction. Also, audio/video materials which are available online on various websites such as: <https://openlibrary.org/>

(g) Students Support Service Systems:

CDOE on 17-12-2020 created the following Learning Support Centres within the territorial jurisdiction of Himachal Pradesh as per guidelines issued in UGC (ODL) Regulations 2020 in order to facilitate the students enrolled in various UG/PG and Diploma courses of CDOE by providing counseling, vocational guidance, hands on experience, library services, interface between the teachers and the learners and any other related services and assistance:

For UG/PG Courses:

1. Regional Centre, Himachal Pradesh University, Dharamshala, Distt. Kangra (HP).

2. Vallabh Govt. College Mandi, Distt. Mandi (HP)
3. Govt. College Rampur Bushehar, Distt. Shimla (HP).

CDOE on 22-04-2022 created two other Learning Support Centres within the territorial jurisdiction of Himachal Pradesh as per guidelines issued in UGC (ODL) Regulations 2020 in order to facilitate the students enrolled in various UG/PG and Diploma courses of CDOE:

4. Govt. Degree College, Hamirpur, Distt. Hamirpur (HP).
5. Govt. PG College, Nahan, Distt. Sirmour (HP).

(vi) Procedure for Admissions, Curriculum Transaction and Evaluation

- c) **Admission Policy/Criteria for the Programme:** The educational system in India has been changing from time to time taking into consideration the socio-political needs and economic conditions of the society. Although the contribution of the conventional educational system cannot be underestimated, the fact remains that education through the formal mode has been accessible only to a few. The distance and open education system as an alternative mode of imparting instruction has, over the years, been meeting the demand for education of millions of people at different levels.
- d) **Minimum Eligibility:** +2 examination or an equivalent examination conducted by a Board/University established by law in India. The candidates should have passed in four written subjects including English.

e) **Fee Structure:**

Course/Class	Fee Structure Excluding Registration & Examination Fee
B. Com (1 st Semesters)	Rs. 4020 /-
	Rs. 3770/- (For IRDP/BPL)
B.Com (2 rd to 6 th Semesters)	Rs. 2650/- Per Semester

Note: The above fee structure include only admission fee, tuition fee, PCP fee etc. The examination & HPU registration fee shall be charged by the controller of Examinations, H.P. University at the time of filling online RME/Examination form.

- f) **Financial Assistance:** As per order of the Hon'ble High Court CWPIIL No.30, 2011, the student with special needs with more than 40% disability admitted to any course of study running in the H. P. University, Shimla -5 will not be charged any fee.
- g) **Policy of Programme Delivery:** CDOE imparts instructions mainly through printed material and PCPs are conducted regularly.
- h) **Academic Calendar of the Course (Tentative):**

Activities	U.G. Classes 1st to 6th Semester
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	Jan Session	July Session
Prospectus uploading last date	1 st January	1 st July
Admission without late fee	1 st January to 15 th February	1 st July to 15 th August
Student Induction Programme	Last Week of February	Last Week of August
Indent for printing of study material from academic branch	16 th February	16 th August
Lesson printing by the editor	28 th February	31 st August
Lesson dispatch by the academic branch	1 st week of March	1 st week of September
Assignments uploading date	2 nd week of March	2 nd Week of September
PCP schedule	15 th March to 15 th April	15 th September to 15 th October
Assignments submission date by the students	25 th April	25 th October
Assignment/IA award uploading	1 st Week of May	1 st week of November
Filling of Examination Form	As per dates notified by the COE	
Examination	As per dates notified by the COE	

(vii) **Policy for Evaluation (Examination and Evaluation Procedure):** CDOE is an institution owned and controlled by the authority of Himachal Pradesh University. The examination in respect of CDOE students is conducted by the Himachal Pradesh University. All matters related to the examination, i.e. Mark Sheet, Degree etc. are dealt with the Controller of the Examination, Himachal Pradesh University, Shimla.

To pass a course, the candidate shall have to secure at least 40% marks separately, in the internal assessment and the end-semester examination.

Course/Credit-wise Division of End-Semester Examination and Internal Assessment under NEP 2020 Scheme

Course & Academic Level	Semester	Discipline Specific courses-Core Subject-A&B (DSC) Credits-4	Discipline Specific Elective (DSE) Credits-4	Minor Courses Subject-C (MC) Credits-4	Multidisciplinary courses (MDC) Credits-3	Skill Enhancement Courses (SEC) Credits-3	Ability Enhancement Courses (AEC) Credits-2	Internship/ Apprenticeship/Project/ Community Outreach (I/A/P/C) Credits-4	Value Added courses (VAC) Credits-2	Total Credit
100-199 Introductory/ Foundation at Level Courses	I	Subject-A (DSC-A1) Subject-B (DSC-B1)		Subject-C (MC 1)	MDC 1	SEC-1	AEC-1			20

	II	Subject-A (DSC-A2) Subject-B (DSC-B2)		Subject-C (MC 2)	MDC 2	SEC-2		PA/P/C-1	VAC 1	24
Level 4.5	Exit 1	Student on exit will be awarded Undergraduate Certificate (in the Field of Study) after securing 44 credits in Semester I and II.								44
200-299 Intermediate Level Courses	III	DSC A3 DSC B3		MC 3	MDC 3	SEC 3	AEC 2		VAC 2	22
		DSC A3/B3 DSC 3(i)								
	IV	DSC A4 DSC B4	DSE1 A/B	MC 4			AEC 3		VAC 3	20
		DSC A4/B4 DSC 4(i)								
Level 5	Exit 2	Student on exit will be awarded Undergraduate Diploma (in the Field of Study/Discipline) after securing 86 Credits on completion of Semester IV.								86
300-399 Higher Level Courses	V	DSC A5 DSC B5	DSE2 A/B DSE3 A/B	MC 5			AEC4			22
		DSC A5/B5 DSC5(I)								
	VI	DSC A6 DSC B6	DSE4 A/B DSE5 A/B	MC 6						20
		DSC A6/B6 DSC 6(i) DSC 6(ii)								
Level 5.5	Exit-3	Student on exit will be awarded Bachelor of (in the Field of Study/Discipline) after securing 128 credits on completion of Semester VI.								128

S. No.	Course Credits	End-Semester Examination	Internal Assessment	Total Marks
1.	2	35	15	50
2.	3	50	25	75
3.	4	70	30	100

ii.

(ii) For CDOE students, internal assessment (IA) shall comprise only assignments. The students shall have to submit Tutor Marked Assignments (TMAs) as given in the following table:

Number of TMA (Tutor Marked Assignment), Marks and Number of Questions for UG Students of CDOE

S. No.	Course Credits	Number of TMA	Marks per TMA	Total Marks	Number of Questions per TMA
1.	2	1	15	15	vii Questions of 500 words each
2.	3	1	25	25	5 Questions of 500 words each
3.	4	2	15	30	3 Questions of 500 words each

(viii) Requirements of the Laboratory Support and Library Resources:

Laboratory: CDOE has proper laboratory support for the subjects having practical work.

Library: Further, in CDOE we have a well-established library for all kind of text books, reference book and journals.

(viii) Cost estimate of the Programme and the Provisions:

S.N.	Type of Head	Expenditure	Proposed Cost Estimation (Hike @10%) (in Rs.)
1.	Programme Development		
i	Development and Printing Cost of Self Learning Material	Rs. 1,10,79,129/-	Rs. 1,21,87,042/-
ii	Purchase of Books for Library	Rs. 2,08,144/-	Rs. 2,28,958/-
iii	Stationary	Rs. 99,663/-	Rs.1,09,629/-
2.	Delivery		
i	Advertisement	Rs. 10,08,474/-	Rs. 11,09,321/-
ii	Telegram and Postage charges of Self Learning Material	Rs. 18,44,100/-	Rs. 20,28,510/-
iii	Expenditure on the conduct of PCP	Rs. 3,38,000/-	Rs. 3,71,800/-
3.	Maintenance		
i	Maintenance and Repairs of Laboratory Computers and Smart Classrooms	Rs. 1,29,340/-	Rs. 1,42,274/-

(ix) Quality Assurance Mechanism and Expected Programme Outcomes:

CDOE has its own Centre for Internal Quality Assurance (CIQA) whose objective is to develop and put in place a comprehensive and dynamic internal quality assurance mechanism to provide high quality programme of higher education. Functions of CIQA are in line with the regulations of the UGC. The university ensures maintaining quality in education provided through open and distance learning mode to cater to the need of the information society and professional requirement. The university ensures updation of such courses on a regular basis to match developments or advances in the field so that the outcomes of the programme can meet the challenges of the changing society from the point of view of the learners varied pursuits and goals.

The PPR is prepared by the following faculty member of the Department of Commerce, CDOE under the guidance of Director, CDOE , H.P. University, Shimla.



(Dr. Vijeta Sharma)


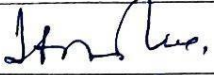
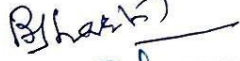


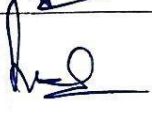


(Dr. Suresh Sharma)



(Dr. Devinder Sharma)

CENTRE FOR INTERNAL QUALITY ASSURANCE (CIQA)

Prof. Pardeep Kumar	(Director/ Chairperson)	
Prof. Hari Mohan(Mathematics)	(Member)	
Prof. Bhawana Jharta (Political Science)	(Member)	
Prof. Kuldeep Singh Katoch (Education)	(Member)	
Prof. Surender Kumar Sharma (Education)	(Member)	
Deputy Registrar (Admn.)/Assistant Registrar (Acad.)	(Convener)	


(Prof. Pardeep Kumar)

(Director (CDOE))

Dated: