

**PANDIT SUNDARLAL SHARMA (OPEN) UNIVERSITY CHATTISGARH BILASPUR**  
**PROGRAMME PROJECT REPORT (PPR)**  
**BACHELOR OF COMMERCE (HONOURS)**  
**B.COM (HONOURS)**

**a) Programme Mission and Objective:**

- To understand different legal and accounting aspects of business entities.
- To learn/gather enough knowledge to manage a business either on their own or for someone else.
- To mold and prepare the learners for positions of leadership in business organizations at various levels.
- To produce commerce graduates who possess the skills, problem-solving tools, and professionalism essential for being successful.

**b) Relevance of the Programme with HEI's Mission and Goals:**

The programme aligns with the Mission and Goals of Open and Distance Learning institutions by providing education to the deprived irrespective of age, place, and time with total commitment to quality education in commerce, with a holistic concern for better life, environment, and society.

**c) Nature of Prospective Target Group of Learners:**

The target learner can be every 12th pass learner of the society because Commerce education is helpful in one's life as well as vocation. Commerce education is useful for all professionals to render more efficient service therein and to advance from their present levels of employment to higher levels.

**d) Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence:**

The purpose of the B. Com (Honours) Programme offered by PSSOU is to render learners with an outspread array of operational skills, to specialize the learner in a specific area of business, and to expose the learner to basic business principles. One remarkable feature of our distance learning programs is that learners can find employment and self-employment opportunities while pursuing the course.

**e) Instructional Design:**

Instructional design is a scientific and systematic methodology that integrates principles to facilitate the development and execution of educational programs. Instructional design is of particular importance in the context of distance learning. The design of distance learning that is successful is

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tailored to the unique learning requirements of adult learners. A comprehensive curriculum assessment is conducted prior to the commencement of course development, and the curriculum is subsequently constructed using the appropriate pedagogical tools and access devices.

Each course's content is systematically organized into Blocks and Units, with the study material segmented into smaller, manageable sections to accommodate distance learners effectively. To support self-assessment, **Self-Check Exercises** are integrated throughout the study material. These exercises enable learners to review, consolidate, and evaluate their understanding of the content before progressing further.

Further, various theories and models are referred for designing effective instructional events, some are specified as under:

- Learning objectives
- Self-Check Exercises with Answers
- More Reinforcing Activities
- Small Chunks of Learning through Learning Modules
- Statement of Objectives
- In-depth Learning
- Hint Answers
- Reference Texts
- Real World Contexts
- Real World Examples
- Self-Appraisal Exercises
- Blog for Enhanced Learning

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#### **h) Learning Method:**

The learning method developed by the University consists of an independent form of delivery, incorporating the following components:

1. Self-Learning Material
2. Counseling and contact sessions at the study centre by subject experts

#### **i) Means of Delivery:**

Learners receive the syllabus of the courses along with Self Learning Material. This aids learners in studying specific topics. If learners encounter any difficulties, they can note these issues and discuss them with the counselor during the contact session at the study centre.

#### **j) Requirement of Faculty and Support Staff:**

The department is headed by one Professor, one Assistant Professor, three Assistant Professors (Full time Teachers in Contract) at the headquarters. At the study centre, qualified teachers and other staff are already employed, responsible for conducting contact classes and counseling sessions.

#### **k) Procedure for Admissions, Curriculum, Transaction, and Evaluation:**

##### **I. Procedure for Admissions:**

Admissions for this programme are conducted annually and entirely online. The minimum eligibility requirement for admission is having passed the 10+2 examination of the Chhattisgarh Board of Secondary Education, or from any recognized Board.

##### **II. Curriculum Transaction:**

For successful completion of this programme, a candidate must obtain a minimum pass grade of "P" (i.e., 33%). Learner performance levels are indicated in letter grades and corresponding grade points.

##### **III. Evaluation Pattern:**

The weightage for internal and external evaluation is in the ratio of 30:70. The evaluation pattern for each paper includes the following two components:

1. **Continuous Assessment through Tutor Mark Assignment:** Learner performance is continuously evaluated in each subject. The schedule and evaluation of continuous assessment are conducted by the Study Centre, monitored by the department concerned. Learners must compulsorily submit Tutor Mark Assignment (TMA) carrying 30 marks before the Term End Examination (TEE), which forms the basis of evaluation.
2. **Term End Examination (TEE):** The Term End Examination (TEE) for each paper is worth 70 marks and is conducted in both subjective and objective modes. The current question paper pattern is as follows:

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Semester		Discipline Specific Elective (DSE)
		Commerce
I	DSE 1	Business Economics
II	DSE 2	Business Environment
III	DSE 3	Business Statistics
IV	DSE 4	Principles of Marketing
V	DSE 5	Money and financial system
VI	DSE 6	Financial Marketing Operations
VII	DSE 7	Statistical Analysis
VIII	DSE 8	Advanced Statistics

Semester	Generic Elective (GE)
I	GE – 01 Cyber Era & Intellectual Property Rights
II	GE – 02 GST in India
III	GE – 03 Industrial Relation

Semester	Ability Enhancement Course (AEC)
I	Hindi Language -1 or English Language-1
II	Hindi Language -2 or English Language-2
III	Hindi Language -3 or English Language-3

Semester	Value Added Courses (VAC)
I	Environmental Study
III	Yog: An Introduction
VI	Cyber Space & Cyber Regulation

Semester	Skill Enhancement Course (SEC)
II	SEC 01 - E- Commerce
IV	SEC 02 - Accounting in Tally
V	SEC 03 - ITR Filing

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