

**Programme Project Report (PPR)**  
**for**  
**Distance Learning Programme under School of Distance Education**

**BACHELOR OF COMMERCE**

**B.Com**

*Academic support by*

**School of Commerce**

**Graphic Era Deemed to be University**

**Dehradun**

# **First Degree Programme in Commerce, B. Com**

## **Programme Project Report**

Graphic Era Deemed to be University started the School of Commerce in the year 2014 with the vision of providing the opportunity for quality education in Commerce to all realms of society. Since the beginning, hundreds of students have availed themselves of this opportunity for higher education in field of Commerce to a great extent throughout Uttarakhand and other part of India. Many students outside the State had also benefited from this.

Now it is the new Endeavour of the university to offer its functioning by offering different types of Conventional Graduate and Post Graduate Programmes in addition to value added Programmes which are very relevant to contemporary society. This is being done with the academic and infrastructural support of the eminent Schools and Interdisciplinary Interuniversity Centres of the University.

### **1. Programme Mission & Objectives**

In line with the mission of the University 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 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 a sound academic base from which an advanced career in accounting and commerce can be developed.
2. To provide basic understanding about Commerce and Management Education among students.
3. To develop academically competent and professionally motivated personnel, equipped with objective, critical thinking, right moral and ethical values that compassionately foster scientific temper with a sense of social responsibility.
4. To develop students to become globally competent.
5. To inculcate entrepreneurial skills among students.

### **2. Relevance of the Programme with HEI's Mission and Goals**

The career related First Degree Programme in Commerce is designed with the objective of equipping students to cope with the emerging trends and challenges in the industrial and business world. In congruence with goals of the university the Programme also envisages to provide skilled manpower to the professional, industrial and service sectors in the country so as to meet global demands. The Programme is designed with three major subjects

so that a successful candidate can go for higher studies in any one of the major subjects of his/ her choice. The Programme also aims at making the students fit for taking up various jobs and to initiate and run self employment ventures.

### **3. Nature of Prospective Target Group of Learners:**

B.Com is a three year Programme consisting of six semesters designed to bridge the gap between the industry and the academia. The Programme offers courses which are a blend of management, commerce and auditing. This Programme aims at inculcating essential skills as demanded by the global software industry through an interactive learning process. The curriculum has been designed to cater to the ever changing demands of commerce along with necessary inputs from the Industry. B.Com Programme is meant to heighten technological know-how, to train students to become industry specialists, to provide research- based training and to encourage software development. As only a small percentage of the B.Com aspirants in Uttarakhand 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.

### **4. Appropriateness of Programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence**

The Self Learning Material (SLM) for the Programme has 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 the background of the learner and his/her 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.

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

1. 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.
2. Availability of 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 counseling hours earmarked per course are considered sufficient to impart the required skill and competencies for the Programme.
3. The Programme stresses the application of theory and computing principles through project work, case studies, presentations and practical assignments
4. State-of-the-art computer labs and latest software's available to facilitate hands on

experience at Learner Support Centers of the University

## 5. Instructional Design

### 5.1 Curriculum Design

The University will be 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 to provide the best learning experiences possible for students. As part of curriculum design, the curriculum and syllabus revision workshop considered 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. The curriculum of B.Com has been prepared by considering the challenges of offering the Programmes through Distance Mode.

### Programme Details

#### SEMESTER I

| S L. N O | SUBJECT CODE  | SUBJECT                                | CREDIT | CONTACT HOURS | INTERNAL ASSESSMENT | END SEMESTER EXAMINATION | TOTAL |
|----------|---------------|--|--------|---------------|---------------------|--------------------------|-------|
| 1        | B.COM-ODL-101 | Principles and Practices of Management | 4      | 12            | 30                  | 70                       | 100   |
| 2        | B.COM-ODL-102 | Financial Accounting                   | 4      | 12            | 30                  | 70                       | 100   |
| 3        | B.COM-ODL-103 | Management Accounting                  | 4      | 12            | 30                  | 70                       | 100   |
| 4        | B.COM-ODL-104 | Business Communication                 | 4      | 12            | 30                  | 70                       | 100   |

#### SEMESTER II

| S L. N O | SUBJECT CODE  | SUBJECT                   | CREDIT | CONTACT HOURS | INTERNAL ASSESSMENT | END SEMESTER EXAMINATION | TOTAL |
|----------|---------------|---------------------------|--------|---------------|---------------------|--------------------------|-------|
| 1        | B.COM-ODL-201 | Fundamentals of Computers | 4      | 12            | 30                  | 70                       | 100   |
| 2        | B.COM-ODL-202 | Financial Management      | 4      | 12            | 30                  | 70                       | 100   |
| 3        | B.COM-ODL-203 | Micro Economics           | 4      | 12            | 30                  | 70                       | 100   |
| 4        | B.COM-ODL-204 | Business Law              | 4      | 12            | 30                  | 70                       | 100   |

#### SEMESTER III

| S L. N O | SUBJECT CODE  | SUBJECT              | CREDIT | CONTACT HOURS | INTERNAL ASSESSMENT | END SEMESTER EXAMINATION | TOTAL |
|----------|---------------|----------------------|--------|---------------|---------------------|--------------------------|-------|
| 1        | B.COM-ODL-301 | Macro Economics      | 3      | 9             | 30                  | 70                       | 100   |
| 2        | B.COM-ODL-302 | Corporate Accounting | 3      | 9             | 30                  | 70                       | 100   |
| 3        | B.COM-ODL-    | Industrial           |        | 9             | 30                  | 70                       |       |

|   |               |                         |   |    |    |    |     |
|---|---------------|-------------------------|---|----|----|----|-----|
|   | 303           | Law                     | 3 |    |    |    | 100 |
| 4 | B.COM-ODL-304 | Principles of Marketing | 3 | 9  | 30 | 70 | 100 |
| 5 | B.COM-ODL-305 | Business Statistics     | 4 | 12 | 30 | 70 | 100 |

**SEMSTER IV**

| S<br>L<br>N<br>O | SUBJECT<br>CODE | SUBJECT                           | CREDI<br>T | CONTACT<br>HOURS | INTERNAL<br>ASSESSMENT | END SEMESTER<br>EXAMINATION | TOTAL |
|------------------|-----------------|-----------------------------------|------------|------------------|------------------------|-----------------------------|-------|
| 1                | B.COM-ODL-401   | Cost Accounting                   | 4          | 12               | 30                     | 70                          | 100   |
| 2                | B.COM-ODL-402   | Company Law                       | 4          | 12               | 30                     | 70                          | 100   |
| 3                | B.COM-ODL-403   | Entrepreneurship & Small Business | 4          | 12               | 30                     | 70                          | 100   |
| 4                | *B.COM-ODL-404  | Computerized Accounting           | 2          | 6                | 30                     | 70                          | 100   |
| 5                | B.COM-ODL-405   | Environment Science               | 2          | 6                | 30                     | 70                          | 100   |

\* PRACTICAL SUBJECT

**SEMSTER V**

| S<br>L<br>·<br>N<br>O | SUBJECT<br>CODE | SUBJECT                | CREDIT | CONTACT<br>HOURS | INTERNAL<br>ASSESSMENT | END SEMESTER<br>EXAMINATION | TOTAL |
|-----------------------|-----------------|------------------------|--------|------------------|------------------------|-----------------------------|-------|
| 1                     | B.COM-ODL-501   | Income Tax Practices   | 4      | 12               | 30                     | 70                          | 100   |
| 2                     | B.COM-ODL-502   | International Business | 4      | 12               | 30                     | 70                          | 100   |
| 3                     | B.COM-ODL-503   | Elective I             | 4      | 12               | 30                     | 70                          | 100   |
| 4                     | B.COM-ODL-504   | Elective II            | 4      | 12               | 30                     | 70                          | 100   |

**SEMESTER VI**

| S<br>L<br>·<br>N<br>O | SUBJECT<br>CODE | SUBJECT                                  | CREDIT | CONTACT<br>HOURS | INTERNAL<br>ASSESSMENT | END SEMESTER<br>EXAMINATION | TOTAL |
|-----------------------|-----------------|--|--------|------------------|------------------------|-----------------------------|-------|
| 1                     | B.COM-ODL-601   | Indirect Tax                             | 4      | 12               | 30                     | 70                          | 100   |
| 2                     | B.COM-ODL-602   | Corporate Governance and Business Ethics | 4      | 12               | 30                     | 70                          | 100   |
| 3                     | B.COM-ODL-603   | Elective III                             | 4      | 12               | 30                     | 70                          | 100   |
| 4                     | B.COM-ODL-604   | Elective IV                              | 4      | 12               | 30                     | 70                          | 100   |

\*Students have to opt any one elective out of the four electives specified.

**ELECTIVE I**

**Finance**

| <b>Course Title</b>                 |
|-------------------------------------|
| a) Investment Management            |
| b) Financial analysis and Reporting |
| c) Working Capital Management       |
| d) Financial Derivatives            |
| e) International Finance            |
| f) Multinational Financial system   |

**ELECTIVE II**

**Marketing**

| <b>Course Title</b>                   |
|---------------------------------------|
| a) Consumer Behavior                  |
| b) CRM                                |
| c) Digital-Marketing                  |
| d) International marketing            |
| e) Market Research                    |
| f) Integrated Marketing Communication |

**ELECTIVE III**

**Human Resource management**

| <b>Course Title</b>         |
|-----------------------------|
| a) Compensation Planning    |
| b) Training and Development |

- c) Strategic HRM
- d) Organizational Change and Development
- e) Organizational Behavior
- f) Human Resource Planning and Development

## **ELECTIVE IV**

### **Auditing**

| <b>Course Title</b>                           |
|---|
| a) Auditing and Assurance                     |
| b) Corporate Tax Planning                     |
| c) Security Analysis and portfolio management |
| d) Specialized accounting                     |

### **5.2 Duration of the Programme**

The normal duration of the Programme shall be three years consisting of six semesters

### **Instructional Delivery Mechanisms**

In addition to providing SLMs prepared in line with the UGC guidelines on preparation of SLMs, the students are offered contact classes at the head quarters of the School of Distance Education and at the Learner's Support Centers during the weekend.

### **Student Support Service Systems at SDE**

The SDE establishes Learner Support Centers for the students at different locations within the jurisdiction of the University to facilitate contact classes and practical sessions.

In addition to this, the university has centralized resources to enable the student support activities in respect of Information Centre, Library with good collection of books and journals, Wi-Fi connectivity, Counseling, Students Grievance Redressal Cell, Post Office, Snack bar and Refreshment Centre, Reprographic centre, Drinking water etc.

## **6. Procedure for Admissions, Curriculum Transaction and Evaluation**

### **Admission**

The admission notifications for B.Com Programme among others will be issued in leading national and regional dailies during June-July. The detailed information regarding admission will be given on the SDE website and on the Admission website. Students seeking admission shall apply online.

### **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. Candidates coming from Non-Commerce group should have at least 45% of the aggregate marks.

### **Programme Delivery**

The Programme is being delivered with the help video lectures, CD's, SLM and Personal Contact programmes . The SLM will be 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 Evaluation

The evaluation of the Programme will consist of two parts: a) Continuous Evaluation (CE)  
b) End Semester Evaluation (ESE) The external theory examination of all semesters shall be conducted by the University at the end of each semester/year. Internal evaluation is to be done by continuous assessment. For all courses without practical total marks of external examination is 75 and total marks of internal evaluation is 25. Marks distribution for external and internal assessments and the components for internal evaluation with their marks are shown below:

#### Components of Internal Evaluation of theory Marks

|                 |    |
|-----------------|----|
|                 |    |
| Two Assignments | 30 |
| Total           | 30 |

For projects

a) Marks of external evaluation: 70

b) Marks of internal evaluation: 30

#### Components of External Evaluation of Project Marks

|                         |    |
|-------------------------|----|
| Dissertation (External) | 50 |
| Viva-Voce (External)    | 30 |
| Total                   | 80 |



Assignments:-Assignments are to be done from 1st to 4th Semesters. At least two assignments should be done in each semester for all courses .

Seminar/Viva: - A student shall present a Seminar in the 5th semester for each paper and appear for Viva-voce in the 6th semester for each course.

A separate minimum of 30% marks each for internal and external (for both theory and practical) and aggregate minimum of 35% are required for a pass for a course. For a pass in a Programme, a separate minimum of **Grade D** is required for all the individual courses. If a candidate secures **F Grade** for any one of the courses offered in a Semester/Programme, **only F grade** will be awarded for that Semester/Programme until he/she improves this to **D Grade** or above within the permitted period.

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     |
| Credits required for Core Courses including Project and Viva                    | 73     |
| Credits required for Complementary Courses                                      | 6      |
| Minimum Credits required for Open Courses                                       | 3      |
| Minimum Credits required for Elective/Option Courses                            | 16     |

Internal assessment shall not be used as a tool for personal or other type of vengeance. A student has all rights to know, how the teacher arrived at the marks. In order to address the grievance of students, a three-level Grievance Redressal mechanism is envisaged. A student can approach the upper level only if grievance is not addressed at the lower level.

### 7. Requirements of the Laboratory Support and Library Resources

The students can use the state-of-the-art Computer Lab available at the Learning Support Centre. The students can also use the library resources available at the University Central Library and Learning Support Centers.

Graphic Era Deemed to be University Library and Information System consists of University Library, libraries of the Departments

Library has an Advisory Committee which comprises of all HODs, librarian and three faculty members. The committee before starting of academic session reviews the availability of books, journals, e-resources of the library and on the basis of that the new order of books and other resources are placed. As the library committee before starting of the session plan for the entire session because of that we don't have any deficiency in the library and as per the norms our libraries are well stocked. This committee also carries out several activities such as-

- Provision of display racks for the latest arrivals (books, magazines and journals).
- Provision of reprographic facility to cater to the user needs.
- Provision of facility for internet and e-journals.

- Provision of UPS backup to library in case of power failure.
- Provision of comfortable seating for ease of reading.

- **Library area, working hours, floor plan**

| S.No | Name of Library | Total area of the library in sq.feet | Total seating capacity | Working hours   | Overall Plan   | Floor Plan and Display   |
|------|-----------------|--------------------------------------|------------------------|---|--|--|
| 1    | Central Library | 8879.00                              | 150                    | 8.00Am-8.00Pm on week days.<br><b>Reading Room:</b><br>8:00Am to 11:00 Pm | Reading Halls, Cyber Center, Stack Area, separate Reference and Periodicals Sections, Male & female wash rooms | Clear and prominent display of floor plan and adequate sign boards are placed at appropriate places. |
| 2    | CS/IT LIBRARY   | 4769.47                              | 60                     | 9:00 AM TO 6:00 PM  |  |  |
| 3    | MCA Library     | 2247.33                              | 45                     | 8:00 Am to 6:00 Pm  |  |  |
| 4    | MBA Library     | 3227.46                              | 70                     | 9:00 Am to 7:00 Pm  |  |  |

Individual reading carrels – Every floor

Lounge area for browsing – Stacks

IT Zone for accessing e-resources – Internet facility

Clear and prominent display of floor plan; adequate sign boards; fire alarm; access to differently-abled users and mode of access to collection.

OPAC is used to have online public access.

**Online full-text electronic resources:** The University has subscribed following e-resources/e-books.

- **ProQuest Dissertation & Theses Global Full Text Part B: Science & Technology**
- **Ebrary Science & Technology E Books**
- **Scopus Database**
- **Elsevier E-Journals**
- **Web of Science**
- **"Express Library", McGraw-Hill's e-textbook library**
- **IEEE- All Society Periodicals (ASPP IEEE Proceeding Order Plan(POP) (145 e-Journals) (2013)(Back files Access – since 2000)**
- **ASCE e Journals Package (34 e-Journals) (Back files Access- since 1983)**
- **ASME e Journals Package (26 e-Journals) (Back files Access- since 2000)**
- **EBSCO-Business Source Elite (1802 e-journals)**
- **ACM DIGITAL LIBRARY (1349)**
- **McGraw-hill's Access Engineering (523 e-books)**
- **Turnitin-Anti Plagiarism web tool (100 users)**

Turnitin-anti plagiarism software Solution is available to search articles in multiple databases.

Library also has website to provide access to e-publication to the students, research scholars, staff, and faculty in Campus/Hostel.

**Library automation:** Fully Computerized (ERP Software for institutional Management ) online Cloud based is used in the library. Automated acquisition module, technical processing module for new purchase (Data entry, bar code generation) and circulation module for issue and return of books to the readers have been initiated with SIM. Library automation work management and back up management are administered through centrally controlled server room.

**Total number of computers for general access :20**

**Internet band width speed: 55 Mbps /1 Gbps**

**Institutional repository:** Library has planned to develop following repositories for the users:

- **Article repository:** Published research papers/articles of the faculty members

- Book Repository: Published books of the faculty members.

**Content management system for e-learning** is also available.

**Participation in resource sharing networks/consortia (like INFLIBNET) is there.**

**Reprography:** Reprographic facilities are made available at nominal cost to all.

**Students and faculty Inter-library loan service is provided.**

**Information deploy and notification (Information Deployment and Notification):**The information related to important current issues is deployed on the notice board of the library.

**OPAC :** OPAC is used to have online public access.

**Downloads :** Staff and students are allowed to download information on the current issues to enhance their knowledge.

**Printouts :** Printer is provided in the library to have printouts

**Reading list/Bibliography compilation :** The library has maintained digital catalogues containing details of resource materials. As per Devy Decimal Classification of International Standards, the same has been arranged by author, title and subject.

**In-house access to e-resources:** IEEE, ACM Digital library, ASME, ASCE, EBSCO, facility is available.

**User orientation:** The library arranges user orientation programmes at the beginning of every academic year for new students. This is conducted in two phases:

- General information about the library, topics covered and layout, various facilities in different section of the library, opening hours, holding rules and regulations, special features and services, use of softwares & e-resources
- Guided tour of the various sections of the library.

**Assistance in searching database:** The library staff assists all users in search for the desired information. It provides orientation on topics like e-resources access, citation analysis, journal impact factor and assistance regarding publications.

**Infrastructural development of the library in the coming two years:** Additional LAN /wi-fi to provide connectivity in various sections of the library.

- Construction of new library building which will be open 24x7.
- Installation of CCTV

|                    |   |
|--------------------|---|
| <b>Print Books</b> |   |
| <b>Print</b>       | <b>Print books added 1 July 2013 to 04 Nov 2017</b> |



|                                   |               |            |         |          |        |          |        |          |        |             |             |          |        |          |             |          |         |             |         |          |         |         |
|-----------------------------------|---------------|------------|---------|----------|--------|----------|--------|----------|--------|-------------|-------------|----------|--------|----------|-------------|----------|---------|-------------|---------|----------|---------|---------|
| CS/IT                             | 14<br>83      | 17<br>73   | 23      | 65<br>7  | 1<br>0 | 22<br>0  | 2      | 50       | 9      | 1<br>4      | 2           | 4        | 91     | 6        | 8<br>6      | 8        | 48<br>6 | 11          | 4<br>9  | 2        | 22      | 73<br>5 |
| CIVIL                             | 57<br>1       | 91<br>2    | 14      | 30<br>6  | 1<br>3 | 37<br>4  | 1      | 23<br>5  | 8      | 1<br>8      | 1           | 1        | 1      | 3        | 0           |          |         |             |         |          |         |         |
| MECHANICAL                        | 80<br>2       | 80<br>4    | 39      | 10<br>01 | 1<br>5 | 40<br>1  | 8      | 17<br>9  | 8      | 1<br>6      | 1           | 37<br>6  | 1      | 0<br>8   | 6           | 3        | 75      | 4           | 3<br>5  | 2        | 25<br>0 |         |
| PETROLEUM                         | 25<br>9       | 45<br>81   | 15      | 34<br>0  | 9      | 14<br>0  | 5      | 20<br>8  | 1<br>7 | 1<br>1      | 2<br>3      | 16<br>0  | 7      | 1<br>5   | 8<br>6      | 1<br>6   | 13<br>6 | 7           | 3<br>5  |          |         |         |
| BIOTECHNOLOGY/<br>Applied Science | 71<br>5       | 50<br>83   | 11      | 17<br>44 | 1<br>9 | 19<br>9  | 3<br>3 | 32<br>6  | 4      | 9<br>5      | 1<br>1      | 37<br>7  | 1<br>9 | 9<br>3   | 7<br>0      | 92<br>2  | 28      | 3<br>3      | 4<br>61 |          | 63<br>8 |         |
| MBA                               | 16<br>85      | 45<br>5    | 8       | 77       | 3      | 15       | 6      | 44       | 2      | 1           | 4<br>6      | 42<br>4  | 6<br>3 | 8<br>7   | 2<br>0      | 34<br>7  |         |             |         | 32       | 28<br>7 |         |
| MCA/BCA                           | 24<br>80      | 59<br>1    | 6       | 46<br>5  | 1      | 10       | 8      | 20<br>4  |        |             |             | 8        | 75     | 9        | 2<br>6      | 7<br>7   | 9<br>11 |             |         |          |         |         |
| HM                                | 10<br>19      | 49<br>60   |         |          |        |          |        |          |        |             |             |          |        |          |             |          |         |             |         |          |         |         |
| Total                             | 10<br>76<br>7 | 117<br>803 | 13<br>5 | 53<br>32 | 9<br>8 | 17<br>53 | 8<br>0 | 13<br>11 | 5<br>4 | 7<br>2<br>3 | 1<br>1<br>5 | 16<br>05 | 4<br>6 | 19<br>93 | 2<br>1<br>5 | 34<br>84 | 50      | 9<br>0<br>5 | 118     | 19<br>60 |         |         |

## 8. Quality Assurance Mechanism and expected Programme outcomes

The Graphic Era Directorate for Open and Distance Learning has devised the following mechanism for monitoring the effectiveness of the B.Com (CA) Programme to enhance its standards of curriculum, instructional design etc.

- (a) Established a monitoring Committee 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 Directorate has in-house subject experts for preparing SLM. The SLM prepared is being edited by the board of subject expert.
- (c) The Directorate has full time faculty members exclusively for coordinating the Programme.

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

|       |   |
|-------|---|
| PO1.  | <b>Accounting Knowledge:</b> Apply the knowledge of management, economics, business and an accountancy specialization to the solution of complex accountancy problems.  |
| PO2.  | <b>Problem analysis:</b> Identify, formulate, research literature, and analyze complex problems reaching substantiated conclusions using principles of accountancy, economics and business.   |
| PO3.  | <b>Design/development of solutions:</b> Design solutions for complex accountancy problems and design specific solutions that meet the needs with appropriate consideration for the government, investors, customers and society.  |
| PO4.  | <b>Conduct investigations of complex problems:</b> Use research-based knowledge and research methods including design of questionnaires, analysis and interpretation of data, and synthesis of the information to provide valid conclusions.  |
| PO5.  | <b>Modern tool usage:</b> Create, select, and apply appropriate techniques, resources, and modern accountancy and IT tools including prediction and modelling to complex business activities with an understanding of the limitations.  |
| PO6.  | <b>The accountant and society:</b> Apply reasoning informed by the contextual knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to the professional accounting practice.   |
| PO7.  | <b>Environment and sustainability:</b> Understand the impact of the professional accounting solutions in societal and environmental contexts, and demonstrate the knowledge of and need for sustainable development.  |
| PO8.  | <b>Ethics:</b> Apply ethical principles and commit to professional ethics and responsibilities and norms of the managerial practice.  |
| PO9.  | <b>Individual and team work:</b> Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.  |
| PO10. | <b>Communication:</b> Communicate effectively on complex business activities with the community and with society at large, such as, being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions. |
| PO11. | <b>Project management and finance:</b> Demonstrate knowledge and understanding of the accountancy and management principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.                                |
| PO12. | <b>Life-long learning:</b> Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.  |