PROGRAMME PROJECT REPORT

Bachelor of Commerce -B.Com(H)

Semester I-VI

(2025-2027)

DOC202507300011

RNB GLOBAL UNIVERSITY

RNB Global City, Ganganagar Road,

Bikaner, Rajasthan 334601

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About RNB Global University

RNB Global University (RNBGU) was established in 2015 under the Rajasthan State Legislature Act and is recognized by the **University Grants Commission (UGC)** under **section 2(f).** The University is in Bikaner, Rajasthan, on a sprawling 300-acre lush green and eco-friendly campus that provides a world-class environment for higher learning.

RNBGU is a multi-disciplinary private university offering programs in diverse fields such as Management, Law, Engineering, Commerce, Humanities, Science, and Agriculture. With its innovative pedagogy, industry-aligned curriculum, and focus on skill-based education, the University has emerged as a hub of academic excellence in western India.

The University is recognized by the **Bar Council of India (BCI).** It is also approved by the **Indian Council of Agricultural Research (ICAR)**, reflecting its diverse academic standards. Based on its commitment to quality education, research, and holistic development, **RNB Global University** has been accredited with **NAAC "A" Grade with a score of 3.19,** making it one of the leading private universities in the region.

Through modern infrastructure, experienced faculty, and strong industry collaboration, **RNBGU** continues to nurture future leaders and professionals, fostering knowledge, values, and global perspectives.

Vision

To create an environment where a holistic education is given in order to ignite an inquisitive mind, inculcate the qualities of excellence, perceive the intricacies of research, seek out obstacles, overcome them, and carve out a niche for oneself.

Mission

- Enabling students to maximize their potential and use their professional standards through ethics and education to raise their level of competence and become change agents.
- Fostering a scholarly culture that fosters the phenomenon of giving back to society via research and creative endeavors.
- To integrate partnerships that enhance knowledge in order to create a dynamic intellectual capital.
- To employ emerging technology to create an inclusive learning environment that is integrated with an improved educational process.
- To create a teaching-learning atmosphere that fosters resilience, sensitivity, and critical thinking, ultimately leading to the development of a strong personality.

Quality Policy

RNB Global University is committed to fostering a culture of excellence in higher education by:

- Designing and delivering academic programs that align with established national and global standards while meeting the aspirations of all stakeholders.

- Ensuring effective implementation of quality systems, policies, and processes across every level of academic and administrative functioning.

- Continuously enhancing academic and institutional quality to achieve excellence in teaching, research, and innovation.

- Empowering students with knowledge, skills, values, and attitudes that prepare them for professional success and responsible citizenship.

Core Values

At the heart of RNB Global University's mission lie the following guiding values:

- Ethics and Integrity – Upholding honesty, fairness, and transparency in all endeavours.

- Environmental Consciousness & Sustainability – Promoting eco-friendly practices and sustainable development.

- Cultural Heritage – Preserving and promoting India's rich cultural and traditional legacy.

- Active Citizenship – Encouraging responsibility, inclusivity, and democratic participation.

- Intellectual & Moral Uprightness – Fostering critical thinking, academic freedom, and ethical responsibility.

- Service to Society & Nation-Building – Contributing to social development and national progress through education, research, and outreach.

Bachelors of Commerce -B.Com(H)

1. Programme's Overview and Mission

The **Bachelor of Commerce (B.Com(H))** programme under the **Open and Distance Learning (ODL)** mode at **RNB Global University** is designed to provide learners with a comprehensive understanding of commerce, finance, accounting, and business operations in both domestic and global contexts. The programme equips students with the knowledge and skills required to pursue careers in business, banking, insurance, taxation, and financial services. It emphasizes analytical thinking, quantitative reasoning, and ethical decision-making, enabling learners to address real-world commercial and financial challenges effectively.

The **mission** of the B.Com(H) (ODL) programme is to deliver **accessible, flexible, and quality education** that nurtures competent, responsible, and employable commerce graduates. It seeks to promote academic excellence, professional competence, and lifelong learning among students through learner-centric approaches and the effective use of technology. Aligned with the university's vision of inclusive and outcome-based education, the programme aims to develop graduates who can contribute to the nation's economic growth and uphold values of integrity, innovation, and social responsibility in the field of commerce and business.

Programme Objectives

The **Bachelor of Commerce (B.Com(H))** programme under the **Open and Distance Learning (ODL)** mode aims to build a strong foundation in commerce, finance, and business practices while promoting analytical and professional skills essential for modern business environments. The programme focuses on enhancing employability, entrepreneurship, and ethical business understanding among learners through flexible and learner-centric approaches.

The specific objectives of the programme are to:

1. **Provide comprehensive knowledge** of accounting, finance, economics, taxation, and business management to develop a solid understanding of commercial principles and practices.

2. **Develop analytical and problem-solving abilities** that enable learners to make informed business and financial decisions.

3. **Enhance employability and professional competence** by imparting practical skills relevant to industry needs in areas such as accounting, banking, and financial analysis.

4. **Promote entrepreneurial thinking** by encouraging learners to develop innovative ideas and business ventures in a dynamic economic environment.

5. **Inculcate ethical values and social responsibility** in business conduct, ensuring that graduates contribute positively to organizational and societal development.

6. **Facilitate lifelong learning** by providing flexible learning opportunities through open and distance education, enabling learners from varied backgrounds to pursue higher studies or professional advancement.

2. Relevance of the Programme with University's Mission and Goals

The **Bachelor of Commerce -B.Com(H)** programme under the **Open and Distance Learning (ODL)** mode at **RNB Global University** is closely aligned with the university's mission of delivering inclusive, flexible, and quality education that fosters employability, innovation, and ethical leadership. The programme reflects the university's goal of empowering learners from diverse socio-economic backgrounds by providing accessible higher education opportunities in commerce and business.

Through its focus on accounting, finance, taxation, and business management, the B.Com(H) (ODL) programme supports the university's vision of nurturing competent professionals who contribute to the economic and social development of the nation. It enhances employability by developing analytical, financial, and entrepreneurial skills, in line with national objectives of skill development and self-reliance. The programme also integrates ethical and sustainable business practices, reflecting RNB Global University's commitment to academic excellence, social responsibility, and lifelong learning.

3. Nature of Prospective Target Group of Learners

The **Bachelor of Commerce (B.Com(H))** programme under the **Open and Distance Learning (ODL)** mode at **RNB Global University** is designed to cater to a diverse group of learners seeking flexible and accessible education in commerce and business. The target group includes recent higher secondary graduates aspiring to build careers in accounting, finance, taxation, banking, and business management. It also accommodates **working professionals**, **entrepreneurs**, and **self-employed individuals** who wish to enhance their academic qualifications and strengthen their understanding of commercial and financial systems.

Additionally, the programme provides opportunities for **learners from rural, remote, or economically challenged backgrounds** who may not have access to regular on-campus education. By offering a learner-centric and self-paced academic structure supported by digital learning resources, the B.Com(H) (ODL) programme ensures that individuals from varied backgrounds can pursue higher education, improve employability, and contribute effectively to the business and financial sectors.

4. Appropriateness of Programme Delivery

The **B.Com(H) (ODL)** programme is highly appropriate for delivery through the Open and Distance Learning mode due to the following reasons:

- ✓ **Flexibility in Learning:**

  The ODL mode allows learners to study at their own pace and convenience, making it ideal for working professionals and students with other commitments.

- ✓ **Accessibility and Inclusivity:**

  It provides opportunities for learners from rural, remote, and economically weaker sections who cannot attend regular on-campus classes.

- ✓ **Technology-Enabled Learning:**

  The programme utilizes online platforms, Learning Management Systems (LMS), video lectures, and e-resources to facilitate interactive and effective learning.

- ✓ **Self-Learning Materials (SLMs):**

  Comprehensive and learner-friendly SLMs are provided in print and digital formats to support independent learning and conceptual understanding.

- ✓ **Blended Academic Support:**

  Academic counselling sessions, assignments, webinars, and doubt-clearing sessions ensure continuous learner engagement and guidance.

- ✓ **Practical and Application-Based Approach:**

  The curriculum includes projects, case studies, and field-based assignments that bridge theoretical learning with real-world business applications.

- ✓ **Compliance with Regulatory Standards:**

  The programme is designed as per the **UGC (ODL and Online Programmes) Regulations, 2020**, ensuring academic quality, transparency, and learning outcomes.

- ✓ **Promotion of Lifelong Learning:**

The ODL mode encourages continuous education and professional growth, enabling learners to upgrade their skills while pursuing their careers.

✓ **Cost-Effective and Scalable Model:**

ODL provides an affordable and scalable solution for expanding access to higher education in commerce and management disciplines

Programme Outcomes (POs):

Upon successful completion of the **B.Com(H) (H) UG-ODL Programme**, learners will be able to:

PO1: Exhibit memory of previously learned financial accounting knowledge by correlating facts and terminologies.

PO2: Conceptualize and solve Business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal, and environmental factors in the core areas of expertise at the national and international levels.

PO3: Understand the concepts of commerce and computer application operations

PO4: Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship.

PO5: Develop knowledge of the business policies, auditing, finance, and other related areas both at the macro and micro level.

PO6: **Apply** relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

PO7: Utilize domain knowledge of computer programming and implementing the same in E-Commerce sector.

PO8: **Display knowledge and understanding** of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research.

PO9: Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, environment and sustainability, ethics, and governance.

PO10: Build wider societal concerns through extension of professional knowledge to community service and engagement in life-long learning process.

Programme Specific Outcomes (PSOs)

After completing the program students will be able to:

PSO 1: Demonstrate effective leadership skills and **build** the ability to face the challenges of corporate world.

PSO 2: Develop judgements about information, validity of ideas, or quality of work based on a set of criteria,

PSO 3: Improve their competency in working with and managing multi-disciplinary teams.

5. Instructional Design- B.Com(H) -(ODL) Program

The instructional design of the **Bachelor of Commerce (B.Com(H))** programme under the **Open and Distance Learning (ODL)** mode is structured to ensure effective, flexible, and outcome-based learning through a blend of self-study, digital engagement, and continuous academic support.

i. **Programme Structure**

The B.Com(H) (ODL) programme is of **three years' duration**, divided into **six semesters**.

Each course is designed to balance theoretical knowledge and practical application.

SEMESTER WISE COURSE DETAILS

Semester – I

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC21100	DSC-1	Micro Economics	3	1	0	4
2.	CDOEBCHC21101	DSC-2	Principles of Financial Accounting	3	1	0	4
3.	CDOEBCHC22102	DSC-3	Management Principles and Applications	3	1	0	4
4.		GE-1	Business Communication (One from the pool of GE- Group A)	3	1	0	4
5.	CDOEAECH55002	AEC-1	Hindi –I	2	0	0	2
6.	CDOESEC077001	SEC-1	Ability & Skill Enhancement –I	2	0	0	2
7.		VAC-1	Electoral Literacy (One from the pool of VAC- Group A)	2	0	0	2
				18	**4**	**0**	**22**

Semester – II

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC21150	DSC-4	Macro Economics	3	1	0	4
2.	CDOEBCHC21151	DSC-5	Fundamentals of Cost Accounting	3	1	0	4
3.	CDOEBCHC22152	DSC-6	Principles of Marketing	3	1	0	4
4.		GE-2a	Computer Application & Computer Application Lab (One from the pool of GE- Group B)	2	0	0	2
		GE-2b		0	0	4	2
5.	CDOEAECE55001	AEC-2	Study of Ecosystem & Natural Resources (EVS-I)	2	0	0	2
6.	CDOESEC077002	SEC-2	Ability & Skill Enhancement –II	2	0	0	2
7.		VAC-2	Human Values & Professional Ethics (One from the pool of VAC- Group B)	2	0	0	2
				17	**3**	**4**	**22**

Semester – III

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC22200	DSC-7	Human Capital Management	3	1	0	4
2.	CDOEBCHC22201	DSC-8	Essentials of Business Law	3	1	0	4
3.	CDOEBCHC21202	DSC-9	Fundamentals of Financial Management	3	1	0	4
4.	CDOEBAGC34203	DSC-10	Money & Banking	3	1	0	4
5.		GE-3	E-Commerce (One from the pool of GE -Group A)	3	1	0	4
6.	CDOEAECH55003	AEC-3	Hindi II	2	0	0	2
7.	CDOESEC077003	SEC-3	Ability & Skill Enhancement –II	2	0	0	2
8.		VAC-3	Basics of Goods & Service Tax (One from the pool of VAC-Group A)	2	0	0	2
				21	**5**	**0**	**26**

Semester – IV

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC21250	DSC-11	Essentials of Corporate Law	3	1	0	4
2.	CDOEBBAC22300	DSC-12	Management Information Systems	3	1	0	4
3.	CDOEBCHC21252	DSC-13	Fundamentals of Management Accounting	3	1	0	4
4.	CDOEBCHC21350	DSC-14	Auditing & Corporate Governance	3	1	0	4
5.		GE-4	Entrepreneurship (One from the pool of GE -Group B)	3	1	0	4
6.	CDOEAECE55002	AEC-4	Biodiversity & Environmental Conservation (EVS-II)	2	0	0	2
7.	CDOESEC077004	SEC-4	Ability & Skill Enhancement –II	2	0	0	2
8.		VAC-4	Business & Managerial Ethics (One from the pool of VAC-Group B)	2	0	0	2
				21	**5**	**0**	**26**

Semester – V

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC21300	DSC-15	Dynamics of Financial Markets and Institutions	3	1	0	4
2.	CDOEBCHC22301	DSC-16	International Business	3	1	0	4
3.	CDOEBCHC22302	DSC-17	Strategic Management	3	1	0	4
4.	CDOEBCHE21017	DSC-18	Management of Financial Institutions & Services	3	1	0	4
5.		DSE-1	One from pool of DSE- Group A	3	1	0	4
6.		GE-5	Management Learnings from Bhagavad Gita (One from the pool of GE -Group A)	3	1	0	4
7.	CDOEIAPC99349	IAPC-3	**Internship**/Apprenticeship / Project/Community Outreach	0	0	4	2
				18	**6**	**4**	**26**

Semester – VI

S No.	Course Code	Category	Course Name	L	T	P	Credits
1.	CDOEBCHC22351	DSC-19	Fundamentals of Investment	3	1	0	4
2.	CDOEBCHC21352	DSC-20	Business Accounting	3	1	0	4
3.	CDOEBCHE21019	DSC-21	Insurance & Risk Management	3	1	0	4
4.	CDOEBCHE21020	DSC-22	Service Marketing	3	1	0	4
5.		DSE-2	One from the pool of DSE- Group B	3	1	0	4
6.		GE-6	Research Methodology (One from the pool of GE- Group B)	3	1	0	4
7.	CDOEIAPC99399	IAPC-4	Internship/Apprenticeship / **Project**/Community Outreach	-	0	4	2
				18	**6**	**4**	**26**

ii. Duration

The **Bachelor of Commerce (B.Com(H)** programme is of **three years' duration**, divided into **six semesters**. Each semester is thoughtfully structured to provide learners with a balanced combination of **core courses, electives, skill enhancement modules, and practical components**. The curriculum is designed to progressively build a strong foundation in commerce, accounting, finance, and business management during the initial semesters, while later semesters focus on advanced and applied aspects of the discipline.

The programme structure under the **Open and Distance Learning (ODL)** mode enables learners to pursue higher education at their own pace, making it especially suitable for **working professionals, entrepreneurs, and students from diverse backgrounds** who seek to enhance their academic qualifications without compromising personal or professional commitments.

iii. Curriculum Design

- The **curriculum** of the B.Com(H) (ODL) programme is designed in alignment with the **National Education Policy (NEP) 2020** and **UGC guidelines**.
- It is **structured over six semesters**, incorporating **core courses, discipline-specific electives, skill enhancement, and ability enhancement components**.
- The curriculum ensures a balance between **theoretical knowledge and practical application**, enabling learners to develop competencies in **accounting, finance, taxation, business law, and management practices**.

- Courses are updated periodically to reflect industry needs and technological advancements.

iv. **Skill-based and value-added components** are included to enhance employability and professional development.

Elective options are provided in later semesters to allow learners to specialize in areas of interest.

v. **Learning Materials**

Self-Learning Materials (SLMs) are developed in line with UGC-DEB standards.

Materials are presented in **simple, self-instructional language**, supplemented by examples and case studies.

vi. **e-Learning and Digital Resources**

Learners access an integrated **Learning Management System (LMS)** that provides:

a. e-Content and recorded lectures

b. Discussion forums for interaction.

c. Online submission of assignments and quizzes.

vii. **Faculty and Support Staff**
RNB Global University has appointed a team of **qualified faculty members and technical staff** in strict accordance with the **UGC (ODL and Online Programmes) Regulations, 2020**. The faculty includes **experienced academicians and commerce educators** who contribute to both instructional design and learner engagement.

Faculty members are actively involved in developing **high-quality self-learning materials (SLMs)**, delivering **online lectures and counselling sessions**, and providing **academic mentoring and project supervision**.

Additionally, dedicated **technical and administrative staff** manage the **Learning Management System (LMS)**, ensuring seamless access to digital content, prompt communication, and effective learner support services. Together, the faculty and

support teams create a **learner-centric academic environment** that upholds the standards of quality and accessibility envisioned by **RNB Global University**.

Medium of Instruction

- The medium of instruction, communication, and assessment is **English**.

6. Procedure for Admission, Curriculum, Transaction and Evaluation

6.1 Procedure for Admission

- Admission to the **B.Com(H) (ODL) programme** is conducted strictly in accordance with the **UGC (Open and Distance Learning and Online Programmes) Regulations, 2020 and the policies of RNB Global University.**

- The eligibility criteria for admission is a **10+2 or equivalent qualification** in any stream from a recognized board.

- The admission process is open and transparent. Applicants can apply online through the university portal.

- Applicants are required to submit scanned copies of relevant documents such as educational certificates, identity proof, and photographs during the admission process.

6.2 Programme Fees

The applicable fee for the B.Com(H) (Open and Distance Learning / Online Learning Programme) is Rs.18,500/- per semester (Rs.37,000/- per year). Fees may be paid through UPI, Demand Draft, or Cheque at the time of admission.

6.3 Registration Fees

At the time of application, students are required to pay Rs. 3,000/- (processing charges) via UPI, Demand Draft along with the Application Form and relevant documents (certificates/mark sheets).

EVALUATION SCHEME

The evaluation of the B.Com program would be based on Continuous Assessment and End Term Examination. Continuous Assessment would consist of 30% of the marks (30 marks) and Term-End Examination would consist of remaining 70% marks (70 marks). Detailed Evaluation scheme is as follows:

Continuous Assessment

The distribution of Continuous Assessment Marks is as follows:

Type	Details	Marks
Theory	Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	30
Internship/Project Work	Internship Work / Project Work / Research Work and Report Writing	

- Note: For Internship / Project Work the marks will be awarded by assigned faculty guide.

End Term Examination

Type	Marks
Theory / Internship / Project Work	70

- **Exit Credentials:** Awarded in accordance with the **multiple entry and exit framework** under the **NEP 2020**.
- **Question Paper Format:** Maintained consistent with the **conventional mode** to ensure **academic uniformity**.
- **Marking Scheme:** The evaluation process follows the **standard pattern of the conventional mode**, ensuring transparency and fairness in assessment.

7. Infrastructure and Resource Requirements

- **Optimal utilization** of the University's existing infrastructure for **study material development**, **academic counselling sessions**, and **online learner support**.
- Implementation of a **Digital Learning Management System (LMS)** to ensure **efficient, interactive, and seamless delivery of course content**.
- Provision of **additional academic and technological resources** in line with **UGC guidelines** for **Open and Distance Learning (ODL) programmes**.

8. Cost Estimate and Provisions

(i) **Faculty Requirement:** The programme must be supported by a minimum of two dedicated, full-time regular faculty members.

(ii) **Expected Expenditure:** All expenses related to content development, ICT infrastructure, student support services, and other operational activities will be managed by the online **Open and Distance Learning (ODL)** in accordance with the approved norms and standards. Provisions will be made to maintain financial sustainability while ensuring affordability for students.

9. Quality Assurance Mechanism

The **B.Com(H) (H) UG-ODL Programme** ensures the maintenance of **high academic and institutional standards** through the following measures:

- **Periodic curriculum review and revision** to keep the programme relevant and outcome-oriented.
- **Systematic collection and analysis of student feedback** and **performance data** for continuous improvement.
- **Faculty development programmes** aimed at enhancing teaching effectiveness and professional competence.
- **Strict compliance** with the **UGC regulations** and the **National Education Policy (NEP) 2020** guidelines governing **ODL programmes**.

Summary

The **B.Com(H) (ODL)** programme at **RNB Global University** follows a transparent and structured admission process in accordance with **UGC (ODL and Online Programmes) Regulations, 2020**. Eligible candidates who have completed **10+2 or equivalent** can apply online or offline. Upon admission, learners receive access to the **Learning Management System (LMS)** and attend orientation sessions to understand the ODL framework.

The **curriculum**, aligned with **NEP 2020**, spans **six semesters**, integrating **core, elective, and skill-based courses**. It emphasizes conceptual understanding, analytical ability, and practical application in commerce, accounting, and management.

Learning is facilitated through a **blended approach** — including **self-learning materials (SLMs)**, **online lectures**, **interactive counselling**, and **Personal Contact Programmes (PCPs)**. Continuous academic and technical support ensures effective learner engagement.

The **evaluation system** combines **continuous assessment (30%)** through assignments and projects with **term-end examinations (70%)**. Upon fulfilling all academic requirements, successful candidates are awarded the **UGC-recognized B.Com(H) degree** through the **ODL mode** of **RNB Global University**.