



ARKA JAIN
University
Jharkhand



Programme Project Report (PPR)
Bachelor of Commerce (B.Com)
2025-26

ARKA JAIN Centre for
Distance and Online Education
ARKA JAIN University, Jharkhand

About ARKA JAIN University

ARKA JAIN University was established in 2017. The University is situated in the serene, picturesque and green campus of 18.15 acres in the neighbourhood district of India's first Industrial City Jamshedpur (Tata Nagar). It is located in the tribal district of Seraikela–Kharsawan of Jharkhand. The University obtained 2(f) status from the University Grants Commission (UGC) and thus recognized by it as a degree awarding Institution. ARKA JAIN University is the first private university in the entire Kolhan region of Jharkhand which comprises of three districts namely East Singhbhum, West Singhbhum and Seraikela–Kharsawan. Based on its academic and research performance, innovation outputs and societal. ARKA JAIN University is the first state Private University in Bihar, Jharkhand & West Bengal to be NAAC Grade A accredited. The University is ranked 3rd among the Top 15 emerging state private universities in the country by the prestigious Outlook iCare University rankings.

Vision:

To Develop Human Capital by creating spirited learning environment by empowering the students with knowledge, skills and instill social responsibility towards holistic development

Mission

- To impart multidisciplinary and a holistic education in order to ensure the unity and integrity of all knowledge
- To create academic impact through a combination of age-old tradition with modern scientific knowledge
- To create a lifelong learning environment that nurtures intellectual inquisitiveness, holistic & critical thinking, ethics and human values, equity and inclusion, and life skills, and thus making students responsible citizens and nation builder
- To augment the employability aspect of students as per global requirements
To provide ideal environment for research, innovation, consultancy and entrepreneurship for larger and wider socio-economic and humanistic progress
To endow the faculty and staff members with necessary means so that they
- can deliver on the stated lines
- To create a global tribe of technocrats, managers, entrepreneurs, scientists, biologists, pharmacists, artists and other professionals

- To engage with industry, and society at large, in productive manner
- To promote respect for diversity and respect for the local context in all curriculum, pedagogy, and policy

Quality Policy

- To make sure that the academic programmes meet the accepted norms as per the stakeholder's requirements
- To ensure effective functioning of processes, systems and policies pertaining to quality standards at various levels
- To foster quality enhancement to realise academic excellence
- To empower students with knowledge, skills, attitudes by imparting quality education

Core Value

- Ethics and integrity
- Environmental consciousness & sustainable development
- Promotion of Indian culture & heritage
- Active citizenry
- Intellectual and Moral Uprightness
- Service to society and contribution towards national development

Bachelor of Commerce

1. Programme's Mission & Objectives

Mission:

To provide the most marginalized members of society with modern education that is integrated with the Indian knowledge system in order to prepare them to be effective socially and economically responsive leaders through academic inclusion.

Objective

- To work towards improving the quality of commerce education
- To upskill, improve and build efficient work force to suit local/ regional/ national & global needs of the industry and service sector
- To promote research among teachers and students Fraternity
- To provide opportunities for Co-curricular and Extra-curricular activities aimed at overall personality development of the learners
- To instill the zeal of entrepreneurship to build their own ventures for self-reliant

2. Relevance of the Program with HEI's Mission and Goals

ARKA JAIN University, Jharkhand was established with a vision to become a University with commitment to excellence in education, research and innovation aimed towards human advancement.

The basic purpose of Online Learning (OL) includes the ability to respond flexibly to the need for working adults to obtain training, and to provide opportunities for those who are most deprived by existing provision. OL will provide quality education and skill development in all spheres of higher learning. The effective use of information and communication technology will build dynamic techno- structure in curriculum development, teaching pedagogy and in system management. Online Learning will also create learner centric approach and virtual support to develop all round personality of learner.

The OL program's objectives are to offer educational opportunities to all eligible and eager individuals who, for personal or professional reasons, are unable to enroll in conventional courses. Due to personal and professional obligations, many prospective students are unable to enroll in regular courses. The program's aims and objectives align with the mission and vision of HEI.

The proposed programme is highly relevant to the AJU's mission i.e.

- Facilitate holistic education through knowledge sharing, skilling, research and entrepreneurial development.
- Integrate academic and industrial collaboration towards nation's development.
- Mentor student's Physical, mental, emotional, secular and spiritual attributes to become a valued human resource.
- Mentor students' physical, mental, emotional, secular and spiritual attributes to become a valued human resource

As it aims to provide quality education to those aspiring candidates who are deprived of higher education due to the limited number of intake in the conventional mode of education in the Universities.

Moreover, to keep the quality intact the curriculum and syllabus has been designed at par with the conventional mode keeping in mind the specific needs and acceptability of the learners' OL mode and in keeping with the aims and objectives of the University also ensuring the industry and future skills relevance.

3. Nature of Prospective Target group of learners

The curriculum has been designed to fulfil the needs of diversified learners including rural people, Low income group, minorities and underprivileged. This curriculum will fulfil the needs of the specific group learners in teaching and managements professionals. This programme is intended for aspirant professionals and students of rural background who could not study in regular mode due to their financial problems, job commitments or who do not find an opportunity to go for studies in regular mode due to the limitations of seats.

Candidates who want to take admission into the B.Com programme must fulfil the following requirements in order to be eligible –

- 1. To obtain admission in B.Com program offered through OL mode, the learner must have completed 10+2 in any stream.*
- 2. The learner must have pass at 10+2 examination*

4. Appropriateness of Programme to be conducted in online learning mode to acquire specific skills and competence

The course aims to reach the learners who are distant and those lacking access. Hence, the courses' instructions and specially prepared study material in the form of printed notes and audio-video lessons will be delivered through digital media like e-mail, website etc. Limited face to face contact sessions will be held at the study centres set up by the university as close as possible to the learner's home. Communication with the university and interaction between the teacher and the learners will be further facilitated using electronic media options like telephone, e-mails, chat sessions, videoconferencing and teleconferencing, if and when required. All of these characteristics will help learners to engage in relevant, purposeful and interesting lessons, while remaining safe from the contagion.

Programme Outcome (PO)

[PO.1]. Disciplinary Knowledge: Capability of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.

[PO.2]. Cater to skilled manpower needs of Industry: To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial Analysis and various other aspects of management.

[PO.3]. Critical Analysis: Critically analyze the different profession related scenarios and situations with clear understanding of the factors contributing to the same.

[PO.4]. Effective Communication: Effectively communicate through different modes and forms of communication while working as a member of team in the organization at different levels.

[PO.5]. Develop leadership as well as qualities of effective team player: Be an effective team leader to lead a group with conflicting personalities and move together towards a common goal. Effectively work with the different groups and teams diversified in terms of gender, age, ethnicity, cultural background, academic background and nationalities.

[PO.6]. Ethics: Develops Ethical, Moral and Human Values and contribute to the wellbeing of the society. To become ethical managers with interdisciplinary approach.

[PO.7]. Entrepreneurial Skill Development: Plan and develop the start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

[PO.8]. Citizenship: Demonstrate empathetic social concern and equity centered national development and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

[PO.9]. Environment: Understand the importance of environmental context; identify environmental concerns, developing thought process to address the concerns and

better understanding of sustainable practices and their implications.

[PO.10]. Life Long Learning: Ability to acquire knowledge and skills through a selfdirected, lifelong learning process; diagnosing self learning needs and formulating learning goals which are aimed at personal development, meeting social, economic and cultural objectives.

Program Specific Outcomes

[PSO.1]. Demonstrate understanding of the basic concepts and theoretical knowledge used in the different Commerce and business related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

[PSO.2]. Apply IT knowledge and skills for efficient and effective business processes and develop innovative methods for competitive advantage.

[PSO.3]. Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals and organization.

[PSO.4]. Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other course.

[PSO.5]. Students gain knowledge and analytical skills in the contemporary issues of Marketing and HR.

[PSO.6]. Enables students for positions of leadership and take decisions at all levels of management.

[PSO.7]. Learners will acquire the skills like effective communication, decision making, problem solving, in day to day business affairs.

5. Instructional Design

The program is divided into six semesters and minimum credit requirement is 127 to get B.Com degree through OL mode from ARKA JAIN University. Minimum time period for acquiring B.Com degree will be three years and maximum time (extended) period is five years.

Curriculum Design

The syllabi and the self-learning material is designed by the experienced faculty members of the ARKA JAIN University in consultation with contents experts in the field of Commerce. It is then forwarded approved by the Board of Studies, the Centre for Internal Quality Assurance, and the University Academic Council.

Course Materials

Learning material is prepared for the courses by teams of experts drawn from conventional universities, Management institutions and professionals and in-house faculty. These materials are Edited by the content experts and language experts before they are finally sent to the press. Similarly, audio and video programmes are produced in consultation with the course writers, in-house faculty and producers. These materials are previewed and reviewed by the faculty as well as outside experts and edited or modified wherever necessary before they are dispatched to the Study Centres.

Duration

The total duration of the program is 3 years, consist of 6 semesters.

Faculty and Support Staff

The University has identified the requisite faculties and support staff as mandated by the UGC and those staff members have been assigned the post specifically for the OL mode programme. The Course material prepared by the Centre of Distance and Online Education faculty is as per the guidelines and regulations 2020 set by UGC.

Instructional Delivery Mechanism

The OL of ARKA JAIN University follows the usage of the modern ICT (Information & Communication Technology) enabled approach for instruction. Learning material will be provided to the students through Print Media. Audio Video material, E-books or E-notes, and technological support through Learning Management System will be provided to the students to enable two way communication between the learner and the provider.

Medium of Instruction

The medium of instructions and examination in ENGLISH only.

Programme Structure

The B.Com Programme consists of 6 semesters, two semesters in each Year.

Programme Structure and Detailed Syllabus				
Semester I				
Course Code	Title	Internal	External	Credits
BCOM-OL-101	English	30	70	4
BCOM-OL-102	HRM and Organizational Behaviour	30	70	4
BCOM-OL-103	Financial Accounting	30	70	4
BCOM-OL-104	Modern Business Environment	30	70	4
BCOM-OL-105	Digital Fluency and Financial Modelling	30	70	3
BCOM-OL-106	Financial Literacy and Planning	30	70	2
Total				21
Semester II				
BCOM-OL-201	Business Regulatory Framework	30	70	4
BCOM-OL-202	Financial Markets and Instruments	30	70	4
BCOM-OL-203	Corporate Accounting	30	70	4
BCOM-OL-204	Business Economics	30	70	3
BCOM-OL-205	Communicative English	30	70	4
BCOM-OL-206	Entrepreneurship	30	70	2
Total				21
Semester III				
BCOM-OL-301	Financial Management	30	70	4
BCOM-OL-302	Cost Accounting	30	70	4
BCOM-OL-303	Auditing	30	70	4
BCOM-OL-304	Personality Development & Leadership skills	30	70	3
BCOM-OL-305	Research Methodology	30	70	2
BCOM-OL-306	Environmental Science	30	70	4
Total				21
Semester IV				
BCOM-OL-401	Direct Tax	30	70	4
BCOM-OL-402	Quantitative Techniques	30	70	4
BCOM-OL-403	Strategic Financial Management	30	70	4
Elective 1 - Accounting and Finance				
BCOM-OL-404	Advanced Cost and Management Accounting	30	70	4
BCOM-OL-405	Introduction To Business Analytics	30	70	4
Elective 2 - Corporate Accounting				
BCOM-OL-406	Corporate and Other Laws	30	70	4
BCOM-OL-407	Financial Reporting	30	70	4
Elective 3 - International Finance and Accounting				
BCOM-OL-408	Audit And Assurance	30	70	4
BCOM-OL-409	Financial Reporting	30	70	4
Total				20
Semester V				
BCOM-OL-501	Income Tax	30	70	4
BCOM-OL-502	Digital Marketing & E-Commerce	30	70	4
BCOM-OL-503	Financial Modeling with Spreadsheets	30	70	4

Elective 1 - Accounting and Finance				
BCOM-OL-504	Goods and Service Tax and Customs Law	30	70	4
BCOM-OL-505	International Business and Finance	30	70	4
Elective 2 - Corporate Accounting				
BCOM-OL-506	Strategic Management	30	70	4
BCOM-OL-507	Economics for Finance	30	70	4
Elective 3 - International Finance and Accounting				
BCOM-OL-508	Strategic Business Leadership	30	70	4
BCOM-OL-509	Performance Management	30	70	4
Total				20
Semester VI				
BCOM-OL-601	Banking and Financial Services	30	70	4
BCOM-OL-602	ICT for Business	30	70	4
BCOM-OL-603	Artificial Intelligence	30	70	4
BCOM-OL-604	Ethics and Values	30	70	4
Elective 1 - Accounting and Finance				
BCOM-OL-605	Forensic Accounting and Fraud Detection	30	70	4
BCOM-OL-606	Computerized Accounting System	30	70	4
Elective 2 - Corporate Accounting				
BCOM-OL-607	Enterprise Information Systems	30	70	4
BCOM-OL-608	Economic Laws	30	70	4
Elective 3 - International Finance and Accounting				
BCOM-OL-609	Advanced Audit and Assurance	30	70	4
BCOM-OL-610	Advanced Performance Management	30	70	4
Total				24
Total Program Credits				127

Student Support Systems

For easy and seamless services to students, the University has established the necessary arrangements for a variety of support services, including a counselling schedule and resource-oriented services evaluation methods and dates both on and off line modes to provide easy and smooth services for the students in the online learning mode.

There is now just one study centre on campus at the University. The University is not promoting any off campus study centre. The student will receive all student support services via an online and onsite single window system.

A coordinator who hold at least the position of Assistant Professor will head the study centre at the University. Depending on the needs of the students, these coordinators may add academic and non-academic staff.

6. Procedure for Admission, Curriculum Transaction and Evaluation

6.1 Admission Process

- Student can apply online, and send their form and copy of the certificates /credentials to the Programme Coordinator
- Upon selection, the offer of admission letter shall be sent to the students with instructions to pay fees online/ DD.
- On receipt of fees, admission is confirmed, and enrolment number and Identity Card will be issued.

6.2 Minimum Eligibility Criteria for Admission

The minimum qualification required to apply is a pass in the 10+2 examination from any recognized Board

6.3 Program Fees:

Fees applicable for the B.Com online program will be Rs. 20,000 per semester (Rs. 40,000 per year). The semester fees also includes the Examination fees and other provisions fees. Programme fees can be paid through Demand Draft, Cash & Cheque, online at the time of admission.

6.4 Registration Fees:

Rs. 3000/- to be paid (towards processing charges) through Demand Draft at the time of submission of Application Form along with relevant copies of certificates and mark sheet

6.5 Activity Schedule:

S.No	Activitiy	Tentative months schedule (Specify months) during year			
		From (Month)	To (Month)	From (Month)	To (Month)
1	Admission	July	Sep	Jan	Feb
2	Assignment submission (if any)	Oct	Dec	Apr	Jun
3	Evaluation of Assignment	Nov	Dec	Apr	May
4	Examination	Dec	Jan	Jun	Jun
5	Declaration of Result	Jan	Feb	Jul	Aug
6	Re-Registration	Jan	Feb	Jul	Sep
7	Distribution of SLM	Sep	Nov	Mar	Apr
8	Contact Programmes (Counselling, Practical's etc)	Oct	Dec	Apr	Jun

6.6 Evaluation:

a. Continuous evaluation in the form of assignments (Weightage 30%)

This component carries the weightage of 30%. There will 20 % marks mid term examination and 10% on Projects /Assignments / Activities.

b. Term-end Examination (Weightage 70%)

End term examination will conducted twice in a year odd semester in the month of December and even in the month June. The students will be allowed for the examination if he/she fills the examination registration form. For appearing in the Examination, every student has to submit an examination form through on-line before the due date.

7. Requirement of the Laboratory Support and Library Resources

The library at the ARKA JAIN University aims to support the academic mission and intellectual culture of the community by providing access to a well-organized collection of information and guidance on how to assess, evaluate, and access it.

The University library fosters advanced learning and discovery by providing access to a wide range of resources for study, research and creative work to ensure and promote a vibrant exchange of ideas in the quest for knowledge.

The Library is automated using LIBMAN and OPAC an integrated (Open Access).The

Library has linked with SCC online, Manupatra, All India Reporter and DELNET. There are 2400 items incorporated in the LIBMAN LMS. In terms of e-resources subscribers are guided towards 26 destinations for e-books, 16 destinations for e- journals, 7 destinations for e-thesis, 24 destinations for e-databases, 36 destinations for e-reference, 14 destinations for e-magazines / news digest, 16 destinations for digital repositories and 18 destinations for e-learning.

8. Cost estimate of the Programme and the provisions

The University covered the initial costs for infrastructure, manpower, printing of self-study materials, and other expenses. The following information outlines how the university plans to distribute costs from the overall amount of fees collected:

a) Study Learning Material Development and Distribution	: 20%
b) Postal Expense	: 10%
c) Salary and other Administrative expenses	: 60%
d) Future development	: 10%

Programme fees has to be planned in accordance with guidelines and norms set up by the University Grants Commission rules after they are operational.

9. Quality assurance mechanism and expected Programme Outcomes

The quality of the program depends on the course curriculum and syllabus which meets the requirement of the industry and creates the skillful learning in the students. The ultimate aim of B.Com program in OL Mode is to enhance skills of the learners as managers, entrepreneurs and seeing them excel in their profession and meeting global standards too by upgrading their career opportunities.

The ARKA JAIN University has constituted Centre for Internal Quality Assurance (CIQA). The CIQA will do periodic assessment of the online learning course material and audio video tutorials and will assure that the quality of learning is maintained and time to time changes are made as per the requirement of the course. The CIQA will also access the quality of assignments, quizzes and end term assessment time to time and required changes will be assured by them to maintain the quality of the learning program. CIQA will assure that the learning is made a truly global experience for the learner along with inculcation of required skills in the learner as expected program outcome with ARKA JAIN University Jharkhand.

The University has established the Centre for Internal Quality Assurance (CIQA) / Internal Quality Assurance Cell (IQAC) in the University campus. The CIQA / IQAC will monitor and maintain the quality of the Online programmes. It has the following objectives in making the compliances of quality implementations.

Objectives

The goal of the Centre for Internal Quality Assurance, also known as the Internal Quality Assurance Cell, is to create and implement a dynamic and all-encompassing internal quality assurance system to guarantee that the higher education programmes offered by higher education institutions online and through open and distance learning are of a quality that is acceptable and continuously improved.

Functions of CIQA

The functions of Centre for Internal Quality Assurance would be following:

- I. To maintain quality in the services provided to the learners.
- II. To undertake self-evaluative and reflective exercises for continual quality improvement in all the systems and processes of the Higher Educational Institution.
- III. To contribute in the identification of the key areas in which Higher Educational Institution should maintain quality.
- IV. To devise mechanism to ensure that the quality of Open and Distance Learning programmes and Online programmes matches with the quality of relevant programmes in conventional mode.
- V. To devise mechanisms for interaction with and obtaining feedback from all stakeholders namely, learners, teachers, staff, parents, society, employers, and Government for quality improvement.
- VI. To suggest measures to the authorities of Higher Educational Institution for qualitative improvement.
- VII. To facilitate the implementation of its recommendations through periodic reviews.
- VIII. To organize workshops/ seminars/ symposium on quality related themes, ensure participation of all stakeholders, and disseminate the reports of such activities among all the stakeholders in Higher Educational Institution.
- IX. To develop and collate best practices in all areas leading to quality enhancement in services to the learners and disseminate the same all concerned in Higher Educational Institution.
- X. To collect, collate and disseminate accurate, complete and reliable statistics about the quality of the programme (s).
- XI. To ensure that Programme Project Report for each programme is according to the norms and guidelines prescribed by the Commission and wherever necessary by the appropriate regulatory authority having control over the programme.

- XII. To put in place a mechanism to ensure the proper implementation of Programme Project Reports.
- XIII. To maintain a record of Annual Plans and Annual Reports of Higher Educational Institution, review them periodically and generate actionable reports.
- XIV. To provide inputs to the Higher Educational Institution for restructuring of programmes in order to make them relevant to the job market.
- XV. To facilitate system based research on ways of creating learner centric environment and to bring about qualitative change in the entire system.
- XVI. To act as a nodal coordinating unit for seeking assessment and accreditation from a designated body for accreditation such as NAAC etc.
- XVII. To adopt measures to ensure internalization and institutionalization of quality enhancement practices through periodic accreditation and audit.
- XVIII. To coordinate between Higher Educational Institution and the Commission for various quality related initiatives or guidelines.
- XIX. To obtain information from other Higher Educational Institutions on various quality benchmarks or parameters and best practices.
- XX. To record activities undertaken on quality assurance in the form of an annual report of Centre for Internal Quality Assurance.
- XXI. It will be mandatory for Centre for Internal Quality Assurance to submit Annual Reports to the Statutory Authorities or Bodies of the Higher Educational Institution about its activities at the end of each academic session. A copy of report in the format as specified by the Commission, duly approved by the statutory authorities of the Higher Educational Institution shall be submitted annually to the Commission.

After enrolling B.Com Programme at ARKA JAIN University in Online Learning mode, student will exhibit understanding in areas such as critical thinking, effective communication and develop problem solving, scientific temperament with right set of ethics and attitude towards environment and sustainability. After completion of B.Com. Programme, student will participate in multiple functional areas of science and technology.