



ACADEMIC REGULATIONS

Two Year Master of Commerce Courses (4 Semesters) with effect from the Academic Year 2021-22 based on NEP-2020

I. Eligibility

A student seeking admission into the following 2 year (4 Semesters) Post-graduate Courses in Col.2 below should have passed qualifying degree examination of this University/ other Universities examination recognized by this University as equivalent thereto as mentioned against that course in Col.3 below. Besides this, the candidate has to qualify in the prescribed entrance examination conducted by YVU/ APSICHE/ Any Apex body of that year.

Code	Name of the Course	Qualifying degree for admission
01	Master of Commerce (M.Com)	Candidates with B.Com or B.A (With Accountancy) under Part II or B.Com Computers/Computer Applications or BBA/BBM/B.Com Company Secretaryship or B.Com (Honors) or B.Com (Restructured Courses) are eligible for admission.

I Course of Study

a. The course of study extends over a period of two academic years, each year consisting of two semesters i.e. four semesters for each course. The duration of each semester is ninety working days of six hours a day including the days allotted for tests, examinations and preparation holidays. The inter-semester break shall be one week.

b. The Course of study for the M.Com degree shall be according to the scheme of examination, syllabus, list of texts and reference books for the study as prescribed by the University from time to time.


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III. Scheme of Examination

- a) **M.Com** courses shall comprise the First and Second Semesters during the first academic year and the Third and Fourth Semesters in the second academic year. In the First Semester of M.Com course consists of five theory papers. Out of these, there will be 03 Core Papers, the fourth paper will be Compulsory Foundation with options and the fifth will be the Elective Foundation with options. In the Second Semester there will be 03 Core Papers, the Fifth paper will be Compulsory Foundation with options, the Fourth paper will be an Open Elective paper-I(CBCS), and there will be an Audit course with only internal evaluation for 100 marks with zero credits. In The Third Semester, there will be 02 Core Papers, the third paper will be Generic Elective with options, the fifth paper will be Skill Oriented Course, and the fourth paper will be an Open Elective Paper-II (CBCS). In the Fourth Semester consists of 03 Core Papers, the fourth paper will be Generic Elective with options (Including 01 MOOCS course), and fifth paper will be a Project Work/Skill-oriented course. The maximum marks for each theory paper shall be 100 marks. Out of 100 marks in each theory paper, there will be 30 marks for internal assessment and 70 marks for the semester-end examination. The total marks for four semesters put together shall be at least 2000 including Practical/Viva-Voce/Field Report/records/Project Report. The maximum marks for the project shall be 100 marks (30 marks for viva-voce and 70 marks for the dissertation).
- b) **M.Com (Professional)** course:- The course shall comprise the First and Second Semesters during the first academic year and the Third and Fourth Semesters in the second academic year. In the the First Semester there will be 03 Core Papers, the fourth paper will be Compulsory Foundation with options and the fifth paper will be Elective Foundation with options. In the Second semester, there will be 03 Core Papers, the fifth paper will be a Compulsory Foundation with options, the fourth paper will be an Open Elective-II (CBCS), and there will be one Audit Course with only internal evaluation for 100 marks with zero credits. In the Third Semester there will be 02 Core Papers, the third paper will be Generic Elective with options, the fourth paper will be Skill oriented course, and the fifth paper will be an Open Elective paper-II (CBCS). In the Fourth Semester there will be 03

Core Papers, the fourth paper will be Generic Elective with options (01 MOOCS), and the fifth paper will be Project Work. The maximum marks for each theory paper shall be 100 marks. Out of 100 marks in each theory paper, there will be 30 marks for internal assessment and 70 marks for the semester-end examination. The total marks for four semesters put together shall be at least 2000 including Practical/Viva-Voce/Field Report/records/Project Report. The maximum marks for the project shall be 100 marks (30 marks for viva-voce and 70 marks for project report).

- c) The student will be awarded 06 Credits for each Theory and Practical Papers/ Project Report of all Semesters- end examinations. For all four semesters, the number of credits will be 120 and the total Marks will be 2000.

IV. Attendance

- a) A student shall put in 75% of attendance in each semester and also in each paper/Practical/Seminar, etc.
- b) Condonation of shortage of attendance for theory classes alone may be recommended by the head of the Department and Head of the Institution on medical grounds or other genuine reasons provided the student puts up 62.5% of attendance in all the theory papers. Candidates, who put in 62.5% of attendance and apply for condonation, have to pay the condonation fee as prescribed by the University. In the case of Practicals/project Report, the student shall complete 75% of the listed experiments by attending extra Classes as on Sundays/preparatory holidays/vacation period etc., by paying extra tuition fee, if necessary.
- c) A student who could not satisfy these requirements as given in IV (a) and IV (b), as the case may be, shall have to take re-admission and repeat the semester and put in again minimum required attendance as stipulated in clauses IV (a) IV (b) by paying additional tuition fee. The attendance put in by the candidate cannot be combined for computation.


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V. Promotion and Detention

A student shall be eligible for promotion to the next semester, if he/she satisfies the minimum attendance requirements as stipulated in regulation IV (a) and IV (b) in the semester and can register for the semester-end university examinations. Otherwise, the student will be detained. A candidate has to complete the course including improvement within four years maximum period from the date of admission with internal assessment marks obtained during the course of study.

VI. Evaluation

The setting of question papers shall be always by external examiners. All the semesters-end theory and practical examinations conducted by the University shall be valued by both external and internal examiners. In the case of Open Elective, I & II papers shall be valued only one valuation by the Internal Examiner. There is no external valuation. The Project/dissertation submitted by the student at the end of 4th semester shall be valued by the both external and internal examiners. A Viva-Voce examination shall be conducted by both the external examiner and internal examiners. Two internal Tests of one-hour and thirty minutes duration shall be conducted for 30 marks by the Department on the date communicated by the Principal of the College. The best among the two tests shall be considered for the award of marks. A student who is absent for any test shall be deemed to have secured Zero (0) marks in that test and no makeup test shall be conducted. The semester-end examinations of the University with three hours duration shall be conducted for 70 marks.

VII. Qualification for Pass

A student appearing for the first time for any semester-end University examination shall register for the whole examination. A candidate shall be declared to have passed the whole examination, if

- a) He/she secures a minimum of 35% marks in each theory paper/practical semester-end university examinations and an aggregate of 40% marks in each semester (i.e., semester-end examinations and internal assessment marks put together). In the case of project work, the candidate gets 35%


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- marks in the dissertation and an aggregate of 40% marks both in the dissertation and Viva-Voce put together. Paper-wise pass is allowed.
- b) If the aggregate of 40% is secured, the student shall be declared to have been exempted in such theory paper in which he secured a minimum of 35% of the marks in semester end examination and internal assessment marks put together.
 - c) A student who could not secure the aggregate of 40% in any semester (i.e., semester end examination and internal assessment marks including seminar/record/viva-Voce etc., put together) shall be declared to have been exempted in such theory paper in which he secured a minimum of 40% of the marks in semester end examinations and internal assessment marks put together.
 - d) The failed student (supplementary) should secure not less than 35% marks in each theory papers/practical semester end university examinations and 40% marks for passing the paper (s) (i.e., semester end examinations and internal assessment marks put together) in which they have failed.
 - e) A student who could not get pass marks in dissertation of the project work shall revise and resubmit the dissertation along with the next regular batch of students.
 - f) A student who fails and wishes to appear for the whole of the theory examination of any semester shall be allowed only after cancelling the results of the previous examination of that semester.
 - g) Supplementary student shall register afresh and reappear for the paper in which he/ she has failed in the examination; he/ she shall be declared to have passed the examination in such paper (s) when the student fulfills the requirements of the regulation VII(a), (b), (c) and (d).
 - h) There shall be no separate supplementary examinations. The failed student shall register and reappear for the examination along with the next batch of regular student.
 - i) The marks obtained by the student in internal assessment / Seminars / dissertation shall continue for improvement / failed candidates.

VIII. Classification

The marks obtained in each paper by the student shall be given the letter grade and grade points on the 10 point scale as given below

Range of marks	Letter Grade	Grade Points	Qualitative Meaning
90-100	O	10	Outstanding
80-89	A+	9	Excellent
70-79	A	8	Very Good
60-69	B+	7	Good
50-59	B	6	Above Average
45-49	C	5	Average
40-44	P	4	Pass
<40	F	0	Fail
0	AB	0	Absent

The classification of students on a 10 point scale based on Semester Grade Point Average (SGPA) at the end of each semester and Cumulative Grade Point Average (CGPA) at the end of the course as explained below.

i) Semester Grade Point Average (SGPA) $S_i = \frac{\sum (C_i * G_i)}{\sum C_i}$
Where C_i is the number of credits of the i^{th} Course and G_i is the grade point scored by the student in the i^{th} course.

ii) Cumulative Grade Point Average (CGPA) $= \frac{\sum (C_i * S_i)}{\sum C_i}$
Where S_i is the SGPA of the i^{th} Semester and C_i is the total number of credits in that Semester.

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcript.

Aggregate Percentage = CGPA X 10

IX. Choice Based Credit System (CBCS)

Two Open Elective papers shall be introduced in II and III Semesters as Open Elective I and Open Elective II respectively as a part of CBCS. These papers shall be taught by the staff of other departments from Arts or Sciences as per the choice of the student. The student shall pass in these open elective papers, on par with the main subjects.


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X. Award of Rank

There shall be no award of rank at the time of publication of results. However, the names of gold medal awardees, Fellowship programmes, etc shall be announced at the time of convocation only in their subject in the University on the basis of total marks obtained in all the Semesters put together and who passed all the Semester examinations in one attempt. Supplementary / improvement students are not eligible for the award of rank.

XI. Improvement

The students shall be permitted to improve their marks in one or more theory papers of any semester as per the regulations and syllabus in force. If the student improves, necessary corrections shall be made in the marks statement and Provisional / Degree Certificate. If the student fails to improve marks/grade, the original marks remain unaltered. They shall not be eligible for the award of rank. There shall be no provision for improving the marks obtained in internal assessment/practicals/records/dissertation/seminars.

XII. Conditions of Award of Degree

A student for the award of M.Com Degree course shall be required

- a) To have undergone the course of study in the University/ Affiliated Colleges over a period of two academic years consisting of four Semesters, and
- b) To have passed the examinations as prescribed above.

XIII. Transitory Provision

- a) The course of study for Post Graduate degree shall cover normally a period of two academic years comprising of four semesters.
- b) No student shall be permitted to obtain degree earlier than four semesters and to appear for any Semester examination after four years.

XIV. No award of any other Degree other than M.Com, M.Com (A&F) and M.Com (Professional)

XV. The University shall have the right to amend or modify any of the above, regulations, whenever necessary.


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