



SRI VENKATESWARA UNIVERSITY:: TIRUPATI

SVU COLLEGE OF COMMERCE, MANAGEMENT AND COMPUTER SCIENCE

MASTER OF COMMERCE

Re-Structured P.G. Programme (CBCS) as per NEP 2020, National Higher Education Qualification Frame Work (NHEQF) and Guidelines of APSCHE

(With effect from the batch of Students admitted from the academic year 2024-25)

(As per letter No.C-II(F)(A & F)3rd and 4th sem. Amend./2025, dated : 25-07-2025)

(This office letter No.C-II(F)/P.G./OE & 2SDC/2025, dated:18-09-2025)

1. Preamble:

In Consonance with NEP – 2020, as per the levels prescribed by NHEQF for Master's Programmes and APSCHE Guidelines for Re-Structuring PG Programmes, the existing PG Programmes (M.A., M.Com., and M.Sc.) are redesigned to equip the students with skills and knowledge for employability conducting independent Research and contribute to advancement of knowledge in their fields.

2. Main features of the Redesigned curriculum of PG Programmes:

The redesigned curriculum frame work has the following main features.

- i. Opportunity for learners to choose the courses of their interest in all disciplines.
- ii. Online learning and hybrid modes of blended learning.
- iii. Introduction of Skill enhancement courses.
- iv. Interdisciplinary learning to have a broad understanding of their chosen field and its connections to other disciplines.
- v. Provide the Skills and knowledge to the learners for employability, Research and advancement of Knowledge in their fields.
- vi. Mandatory open online Transdisciplinary courses.
- vii. The redesigned curricular frame work of PG Programmes are in consonance with the redesigned 4 year UG Honours Programmes. And
- viii. The redesigned PG Programmes are in sync with the National Credit Frame Work (NCrF) for creditization of all learning and assignment, accumulation, storage, transfer and redemption of credits, subject to assessment.

3. Eligibility and Credit Requirement for admission in PG Programmes (M.A., M.Com., and M.Sc.):

- i. A 3 year Bachelor's Degree with minimum of 120 credits for 2 years P.G. Programme.

- ii. A student is eligible for PG Programme with 3 year Bachelor's Degree relevant to either Major or Minor discipline studied in the UG Programme as prescribed by the concerned BoS.
- iii. A student with Bachelors degree with 4 year Honours / Honours with Research is eligible for lateral entry into 2nd year (i.e., III Semester) of the PG Programme, for whom 20% of supernumerary seats shall be sanctioned in 2nd year (i.e., III Semester).
- iv. While awarding PG degree for one year PG with lateral entry the Provisional Certificate and the PG Degree shall clearly mention that one year PG degree is awarded after completing 4 year UG Honours / Honours Research Programme.

4. **Multiple Entry and Exit Options:**

- i. If the Student exits after successful completion of all courses of 1st year PG Programme, in a single attempt, such students may be awarded PG Diploma.
- ii. Such students may be permitted to take re-admission and continue the programme with in a period of Three years from the date of exit.

5. **Branches of Study:**

The Branches of study in PG Degree Programme are:

S. No.	Name of the Department
COMMERCE	
1	M.Com - Regular
2	M.Com - Accounting & Finance
3	M.Com- Financial Management

6. **Programme Duration:**

- i. Minimum duration of the full-time P.G Programme is two consecutive academic years (i.e. 4 semesters) and maximum period is 4 academic years.
- ii. **Semester:**
Generally, each semester shall consist of 90 actual instruction days including sessional test days. However, instructional days may be reduced up to 72, when necessary, with increased instructional hours per course per week.
- iii. **Lateral Entry:**
 - a. For a student who has completed 4 years UG Honours Degree, is eligible for lateral entry into the 2nd year/3rd semester of the 2-year PG program.
 - b. An undergraduate with 4-year UG Honours with Research is eligible for lateral entry only into the 2nd year/3rd semester of the 2-year PG program.
- iv. **Exit Point:**

For the PG programme, there shall only be one exit point for those who join two year PG programme. Students who exit at the end of 1st year shall be awarded a Postgraduate Diploma.

7. Credits:

Credit defines the quantum of contents/syllabus prescribed for a course and determines the number of instruction hours per week. The norms for assigning credits to a course for a duration of one semester shall be as follows:

- i 12 credits for core courses and 8 credits for skill oriented courses in I, II & III semesters with a total of 60 credits
- ii 2 credits for each OOTC in II & III Semesters and 8 credits for OOSDC in IV Semester with a total of 12 credits
- iii 12 credits for project work in IV semester.

8. Classification of Courses:

The courses of each specialization of study are classified into **Core Courses (CC)**, **Skill Oriented Courses (SOC)**, **Open Online Transdisciplinary Course (OOTC)/ (OPEN ELECTIVE)**, **Open Online Skill Development Course (OOSDC)/ (2 Skill Development Courses)** and **Courses on Indian Knowledge Systems (IKS)**. It is mandatory for a student to complete successfully all the **above courses** pertaining to his/her specialization of study.

SEMESTER - I

SEMESTER - I								
S. No	Course	Code	Title of the Course	H/W	C	SEE	IA	Total Marks
1	*CC	101	Core course	6	4	70	30	100
2		102	Core Course					
3		103	Core Course	6	4	70	30	100
		104	Core Course					
		105	Core Course	6	4	70	30	100
4	*SOC	106	Skill Oriented Course – 1(A) Or Skill Oriented Course – 1(B)	6	4	70	30	100
5		107	Skill Oriented Course – 2(A) Or Skill Oriented Course – 2(B)	6	4	70	30	100
			Total	36	20	350	150	500
6	Audit Course	108	Indian Knowledge Systems - 1	6	0	0	100	0

- ***CC (Core Courses) - Student can choose any Three out of Five Core Courses**
- ***SOC (Skill Oriented Courses) – Student can choose one from each code**
- **Audit Course – Zero Credits but mandatory with only a Pass**

SEMESTER - II								
S. No	Course	Code	Title of the Course	H/W	C	SEE	IA	Total Marks
1	*CC	201	Core course	6	4	70	30	100
2		202	Core Course					
3		203	Core Course	6	4	70	30	100
		204	Core Course					
		205	Core Course	6	4	70	30	100
4	*SOC	206	Skill Oriented Course – 3(A) Or Skill Oriented Course – 3(B)	6	4	70	30	100
5		207	Skill Oriented Course – 4(A) Or Skill Oriented Course – 4(B)	6	4	70	30	100
6	*OOTC	208	Open Online Transdisciplinary Course – 2	-	2	-	100	100
			Total	36	22	350	250	600
7	Audit Course	209	Indian Knowledge Systems - 2	6	0	0	100	0

- ***CC (Core Courses)** - Student can choose any Three out of Five core courses
- ***SOC (Skill Oriented Courses)** – Student can choose one from each code
- ***OOTC (Open Online Transdisciplinary Course)** - Students can choose any relevant course of his / her choice from the online courses offered by governmental agencies like SWAYAM, NPTEL, etc.,
- **Audit Course** – Zero Credits but mandatory with only a Pass

SEMESTER - III								
S. No	Course	Code	Title of the Course	H/W	C	SEE	IA	Total Marks
1	*CC	301	Core course	6	4	70	30	100
2		302	Core Course					
3		303	Core Course	6	4	70	30	100
		304	Core Course					
			305	Core Course	6	4	70	30
4	*SOC	306	Skill Oriented Course – 5(A) Or Skill Oriented Course – 5(B)	6	4	70	30	100
5		307	Skill Oriented Course – 6(A) Or Skill Oriented Course – 6(B)	6	4	70	30	100
6	*OOTC	308	Open Online Transdisciplinary Course – 2 Or Open Elective	-	2	-	100	100
	Or OE			6	2	70	30	100
*	Seminar / Tutorials / Remedial Classes and Quiz as part of Internal Assessment			6	-	-	-	-
			Total	36	22	350	250	600

- ***CC (Core Courses)** - Student can choose any Three out of Five core courses
- ***SOC (Skill Oriented Courses)** – Student can choose one from each code
- ***Open Online Transdisciplinary Course (OOTC) or OPEN ELECTIVE** - Students can choose any relevant course of his / her choice from the online courses offered by governmental agencies like SWAYAM, NPTEL, etc.

SEMESTER - IV

SEMESTER - IV								
S. No	Course	Code	Title of the Course	H/W	C	SEE	IA	Total Marks
1	OOSDC	401	Open Online Skill Development Courses	-	8	-	200	200
Or								
	2 SDC	401(A)	Skill Development Course-1	6	4	70	30	100
		401(B)	Skill Development Course-2	6	4	70	30	100
2	PW	402	Project Work – Orientation Classes	24	12	300	0	300
*	Conducting classes for competitive exams, communication skills, UGC / CSIR and NET / SLET examinations			12	-	-	-	-
	Total			36	20	300	200	500
Total Semesters				144	84	1350	850	2200

- Open Online Skill Development Course (OOSDC) **(OR) 2 Skill Development Courses (SDC)** - Students can choose any **Two** relevant courses of his / her choice from the online courses offered by governmental agencies like SWAYAM, NPTEL, etc., to get **8 credits** (with **4 credits** from each course)

i. Core Course:

- Subject related topics designed to build upon the advanced knowledge acquired during their 3 year degree programme. They are designed to meet the requirements of research and industrial needs.
- Totally 9 core courses are mandatory and distributed evenly with 3 in each of the first three Semesters.
- For each core course is with 6 hours of theoretical teaching / week carrying 4 credits for each core course.

ii. Skill oriented courses:

Skill oriented course designed to bridge the gap between theoretical knowledge and practical implementation. These courses enhance the employability of the students by equipping them with the skills required for industrial employers and entrepreneurship. 6 Skill Oriented Courses are offered and distributed evenly with 2 in each of first three Semesters.

iii. Open Online Transdisciplinary Courses (OOTC):

PG programs typically comprises 2 Open Online Transdisciplinary courses, distributed evenly with 1 in each of the II & III semesters. Each Online course is assigned with two credits. A two-credit Online course shall be with a minimum duration of 40 hours of learning. A student can opt for two or three courses of shorter duration to acquire the assigned two credits. Open online transdisciplinary courses can be chosen based on the interest of the students without confinement to traditional academic schedules. This ensures that students are exposed to the latest developments in various fields.

iv. Courses on Indian Knowledge Systems (IKS):

- The courses provide a more comprehensive and culturally diverse educational experience. Courses on IKS provide knowledge to students on the rich and

diverse cultural heritage of India in traditional knowledge systems, Arts, literature, and philosophical traditions of Indian culture.

- b. The students can learn about ancient Indian contributions to science, mathematics and medicine and their influences on modern India.
- c. 2 IKS courses distributed 1 in each of first two semesters. They are Audit courses with Zero Credits, but mandatory with only a Pass. A Student has to secure 40 Marks out of 100 marks.

v. **Open Online Skill Development Courses (OOSDC):**

- a. OOSDC will broaden the students Skill sets beyond their primary academic focus. Students can acquire interdisciplinary skill which will enhance their versatility and competitiveness in Job market. These courses enable the students for continuous skill development and professional growth.

b. **OOSDC Structure:**

Only 4th semester of II year students typically engage in Open Online Skill Development courses, totaling to 8 credits. While these courses are listed in Semester 4 of the 2-Year Master Program with Coursework. Students have the flexibility to pursue these courses at any point during their study period and fulfill the 8-credit requirement by the end of the 4th Semester. Each course is designed to be at least 20 hours in duration to earn 1 credit. Students have the option to select one or two or more courses to accumulate the designated 8 credits.

9. **Project work: In 4th semester carrying 12 credits**

Students apply the theoretical knowledge gained during course work to real-world-scenarios, bridging the gap between academic learning and practical application. Project work provides orientation towards Research Project. Reports and documentation enhance analytical and technical writing skills.

10. **Scheme of Instructions:**

- i. The Board of Studies (BOS) of each specialization shall formulate the scheme of instructions and detailed syllabi. For every course objectives and learning outcomes should be defined. While formulating the scheme of instructions, the BOS shall facilitate to offer the minimum number of credits for the entire Programme. The syllabi of theory courses shall be organized into Five Units of equal weight.
- ii. Question Papers for Semester end Examination **Part A** contains **20 marks** with two short questions from each unit out of which the student has to answer five questions with each question carries **4 marks** with a total of 20 marks.
- iii. **Part B** consists of 10 questions, 2 questions from each unit of syllabus, out of which a student shall answer one question carrying **10 marks**, with a total of **50 marks** for 5 questions.

11. Course Numbering Scheme:

Each course is denoted by an alphanumeric code as detailed below:

S. No	Name of the Course	Course Code
COMMERCE		
1	M.Com - Regular	M.Com (R)
2	M.Com - Accounting & Finance	M.Com (A&F)
3	M.Com- Financial Management	M.Com (FM)

12. Evaluation:

- i. Core paper / Skill Oriented Course **without practicals** carries **100 marks** with **30%** continuous evaluation by Internal assessment and **70%** semester end examinations.
- ii. Core paper / Skill Oriented Course **with practicals** carry **75 marks** with Internal Assessment **30%** and Semester end Examination **70%**.
- ii. **Each practical paper** carries **50 Marks** with **30%** continuous Internal evaluation and **70%** Semester end exam.
- iii. Internal assessment includes Mid Semester examination (20 marks), Attendance (5 marks), Student Seminar (5 marks). Two Mid Semester examinations be conducted and average will be taken.
- iv. **Project work** carries **300 Marks** (Dissertation -200 marks, Seminar- 50 marks, Viva – voice – 50 marks).
- v. **Minimum marks to pass is 40%** of Semester end exam with an aggregate of 50% of total for each course (**Internal + Semester end exam**).
- vi. Grading System, SGPA (Semester Grade Point Average) and CGPA (Cumulative Grade Point Average) will be on par with other Universities.

13. Grading and Grade Points:

Student Performance - Grading and Grade Points

i. **Letter Grade – Grade Point:**

After each course is evaluated for 100 marks, the marks obtained in each course will be converted to a corresponding letter grade as given below, depending on the range in which the marks obtained by the student fall. Letter Grade is an index of the performance of students in a said course. Grade Point is a numerical weight allotted to each letter grade on a 10-point scale.

A letter grade does not indicate any specific percentage of marks secured by the student, but it **indicates only the range of percentage of marks**. A student earns grade point (G) in each course, on the basis of the letter grade secured in that course. The corresponding 'credit points' (CP) are computed by multiplying the grade point with credits for that particular course.

Credit points (CP) = Grade point (G) x Credits (C).

Letter Grade	Range of Marks (Internal + End-Semester)	Grade Point
O (Outstanding)	91 - 100	10
A+ (Excellent)	81 – 90	9
A (Very Good)	71 – 80	8
B+ (Good)	61 - 70	7
B (Above Average)	50 - 60	6
F (Fail)	< 50	0
Ab (Absent)	-	0

ii. **Grade Point Average:**

Semester Grade Point Average (SGPA): It is a measure of student's performance in a semester.

Cumulative Grade Point Average (CGPA): It is a measure of overall performance of a student over all semesters.

Computation of Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- a. The Semester Grade Point Average (SGPA) is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student in that semester.

$$SGPA (S_i) = \sum_{i=1}^N (C_i \times G_i) / \sum_{i=1}^N C_i$$

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 and N is the number of courses in that semester.

- b. The Cumulative Grade Point Average (CGPA) will be computed in the same manner considering all the courses undergone by a student over all the semesters of a program, i.e.

$$CGPA = \sum_{i=1}^M (C_i \times S_i) / \sum_{i=1}^M C_i$$

where 'Si' is the SGPA of the i th semester and C_i is the total number of credits in that semester and M is the number of semesters.

- c. Both SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.
- d. While computing the SGPA/CGPA, the subjects in which the student is awarded Zero grade points will also be included.
- e. Conversion of CGPA into equivalent percentage is **Equivalent Percentage = (CGPA – 0.5) x 10**. It will also be mentioned in the transcripts.

iii. **Eligibility for Award of the PG Degree:**

A student shall become eligible for the award of M.A. / M.Sc. / M.Com. degree, if he/she earns **84** credits prescribed for the programme by passing all the core and Skill Oriented Courses, Online Courses along with practical's, project and dissertation work. It is mandatory for a student to complete successfully all the courses pertaining to his/her specialization of study.

- a. Earned the specified credits in all the categories of courses and projects. Successfully acquired the minimum required **84** credits as specified in the curriculum corresponding to the specialization of his/ her study within the stipulated time.
- b. Secured a **CGPA of ≥ 6.00** passed in all courses put together.
- c. No dues to the Institute.
- d. No disciplinary action is pending against him / her.

iv. **Award of Class:**

After a student has satisfied the requirements prescribed for the completion of the program and is eligible for the award of PG degree, he/she shall be placed in one of the following:

Class Awarded	CGPA Secured
First Class with Distinction	≥ 8.00
First Class	≥ 6.50 to < 8.00
Second Class	≥ 6.00 to < 6.50

- a. **First Class with Distinction:** A student who has passed all the courses during the period of study and with a **CGPA of 8.00** and above is considered eligible for the award of First Division with Distinction.
- b. **First Class:** A student with a **CGPA of 6.50 and above but less than 8.00** is considered eligible for the award of First Division.
- c. **Second Class:** A student with a CGPA of **6.00 and above but less than 6.50** is considered eligible for the award of Second Division.

v. **Consolidated Marks Memo & Provisional Certificate**

Marks memo (Grade Sheet) will be issued to the student in every semester. On the rare side of Marks memo Letter Grade – Grade Point table and conversion formula for SGPA to percentage should be printed invariably.

Consolidated Marks Memo (CMM) & Provisional Certificate (PC) shall be issued **separately in A4 size** format to the Student after completion of the Programme. On the rare side of CMM Letter Grade – Grade Point table and conversion formula for CGPA to Marks Conversion should be printed invariably. CGPA shall be converted into percentage marks using the following formula: % marks = (CGPA – 0.5) X 10.

Grade Point: It is a numerical weight allotted to each letter grade on a 10-point scale

Letter Grade: It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.

Semester Grade Point Average (SGPA): It is a measure of performance of work done in a semester. It is the ratio of total credit points secured by a student in the courses registered in a semester and a total course credits taken during that semester. It shall be given up to two decimal places.

$$\text{SGPA (Si)} = \Sigma(C_i \times G_i) / \Sigma C_i$$

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.

The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

Cumulative Grade Point Average (CGPA): It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in the courses in all semesters and the sum of the total credits of all courses in all the semesters. It is given up to two decimal places.

$$\text{CGPA} = \Sigma(C_i \times S_i) / \Sigma C_i$$

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 two decimal points and reported in the transcripts.

14. Award of Degree:

A student who has earned a minimum of 84 credits by passing in all the core courses Skill Oriented Courses, Open Online Courses and Project Work prescribed shall be declared to have passed the course work and shall be eligible for the award of degree.

15. Ranking and Award of Prizes / Medals:

- i. Ranks shall be awarded in each branch of study on the basis of Cumulative Grade Point Average (CGPA) for top ten percent of the students or top three students whichever is higher.
- ii. The students who have become eligible for the award of PG degree by passing regularly without break, shall only be considered for the award of ranks.
- iii. Award of prizes, scholarships and other honours shall be according to the rank secured by the student as said above and in conformity with the desire of the Donor.

16. Attendance Requirements:

- i. A student is required to complete the Programme of Study satisfying the attendance requirements in all the semesters within twice the prescribed period of study four academic years from the year of admission, failing which he/she forfeits his/her seat.

- ii. Student shall repeat the semester if he/she fails to satisfy the attendance requirements given below:
 - a. A student shall attend at least 60 percent of the maximum hours of instruction taken by the teacher for each course.
 - b. A student shall attend at least 75 percent of the maximum hours of instruction taken for all the courses put together in that semester.
- iii. The Principal shall condone the shortage of attendance of a student provided, the student satisfies the clause 16 (ii) and obtain atleast 60% of overall attendance in a semester on **medical grounds only.**
- iv. A student who fails to satisfy the attendance requirements specified in clause 6 (i) shall **repeat that semester** in the subsequent academic years with the written permission of the Principal.
- v. A student shall not be permitted to study any semester more than two times during the Programme of his/her study.
- vi. A student who satisfies the attendance requirements specified in clause 16 (ii) in any semester may be permitted to repeat that semester after canceling the previous attendance and sessional marks of that semester with the written permission of the Principal. However, this facility shall be extended to any student not exceeding twice during the entire Programme of study provided the stipulation in clause 16 (i) is met.

17. Conditions of Promotion:

A student shall be eligible for promotion to the next semester provided, if he/she satisfies the attendance requirements in the immediately preceding semester and registration for that semester end exam as specified in clause 16. The Principal of the concerned college will furnish the promotion list to the HOD at the beginning of II, III& IV Semester.

18. Transitory Regulations:

- i. A student who has been repeated in the previous regulations for not satisfying the attendance requirements shall be permitted to join in these regulations provided the clauses 16 (i) and 16 (iv) hold good.
- ii. Semester end University Examinations under the regulations that immediately precede these regulations, shall be conducted two times after the conduct of last regular examination under those regulations.
- iii. The students who satisfy the attendance requirements under the regulations that immediately precede these regulations, but do not pass the courses shall appear for the Semester end University Examinations in equivalent courses under these regulations as specified by the BOS concerned.

19. Grievance Redressal Committee:

The Principal of the concerned college shall constitute a Grievance Redressal Committee by nominating three Professors from among the faculty of the college with the Vice-Principal of the college as Convenor and Chairperson for a period of two years. The Convener of the committee, one among the three, shall receive the complaints from the students regarding the valuation of sessional tests and place the same before the Committee for its consideration. The committee shall submit its recommendations to the Principal for consideration.

20. Amendment to the Regulations:

Sri Venkateswara University reserves the right to amend these regulations at any time in future without any notice. Further, the interpretation any of the clauses of these regulations entirely rest with the University.



DEAN FACULTY OF COMMERCE