

Appendix No: Item No:



**SRI VENKATESWARA UNIVERSITY, TIRUPATI
SVU COLLEGE OF COMMERCE, MANAGEMENT
AND COMPUTER SCIENCE**

MASTER OF COMMERCE

**P.G. Degree Programme (CBCS) Regulations-2016 Amended as per NEP-2020
(Effect from the batch admitted from the academic year 2021-22)**

CHOICE-BASED CREDIT SYSTEM (CBCS)

1. Preamble:

P.G Degree Programme is of two academic years with each academic year being divided into two consecutive (one odd + one even) semesters.

Choice-Based Credit System (CBCS) is a flexible system of learning and provides choice for students to select from the prescribed elective courses. A course defines learning objectives and learning outcomes and comprises of lectures/tutorials/laboratory work/field work/project work/viva/seminars/ assignments/ presentations/ self-study etc. or a combination of some of these.

Under the CBCS, the requirement for awarding a degree is prescribed in terms of number of credits to be completed by the students.

The CBCS permits students to:

- i. Choose electives from a wide range of courses offered by the Departments of the College/University.
- ii. Opt for additional courses of interest
- iii. adopt an inter-disciplinary approach in learning
- iv. make the best use of expertise of the available faculty
- v. Skill Oriented Course and Multidisciplinary Course / Project are introduced as per Action Plan of National Education Policy – NEP -2020.

2. Minimum Qualification:

Minimum qualification for seeking admission into a specialization of P.G Degree Programme is U.G Degree, with at least 40% marks for general and pass marks for SC/ST in aggregate, awarded by Sri Venkateswara University (SVU) in the appropriate Branch of learning or any other equivalent examination recognized by other Higher Education Institution and Universities.

3. 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

4. Programme Duration:

4.1 Minimum duration of the full-time P.G Programme is two consecutive academic years i.e. four semesters and maximum period is four academic years.

4.2 Semester:

Generally, each semester shall consist of 90 actual instruction days including the sessional test days. However, instructional days may be reduced up to 72, when necessary, with increased instructional hours per course per week.

5. 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 One credit for every one hour of lecture/tutorial per week
- ii One credit for every two hours of practical work/seminar per week
- iii 4 credits in a semester for project work.

6. Classification of Courses:

The courses of each specialization of study are classified into Core Courses and Elective Courses and Foundation courses. It is mandatory for a student to complete successfully all the Core and Elective courses pertaining to his/her of specialization of study.

Semester-I

Semester I								
Sl.no	Components of Study	Title of the Course		Credit Hrs / Week	No. of Credit	IA Marks	Sem End Exam Marks	Total
1.	Core	1	Mandatory	6	4	20	80	100
2.		2		6	4	20	80	100
3.		3		6	4	20	80	100
4.		4		6	4	20	80	100
5.	Compulsory Foundation	5a	Opt- 1	6	4	20	80	100
		5b						
		5c						
6.	Elective Foundation	6a	Opt- 1	6	4	20	80	100
		6b						
Total				36	24	120	480	600
7.	Audit Course			0	0	100	--	--

*All CORE Papers are Mandatory

- Compulsory Foundation - Choose one paper
- Elective Foundation - Choose one paper.
- Audit Course – 100 Marks (Internal) – Zero Credits with under Self Study.
- Interested students may register for MOOC with the approval of the concerned DDC but it will be considered for the award of the grade as open elective only giving extra credits.

Semester-II

Sl.no	Components of Study	Title of the Course		Credit Hrs / Week	No. of Credit	IA Marks	Sem End Exam Marks	Total
1.	Core	1	Mandatory	6	4	20	80	100
2.		2		6	4	20	80	100
3.		3		6	4	20	80	100
4.		4		6	4	20	80	100
5.	Compulsory Foundation	5a	Opt-1	6	4	20	80	100
		5b						
		5c						
6.	Elective Foundation	6a	Opt-1	6	4	20	80	100
		6b						
Total				36	24	120	480	600
7.	Audit Course			0	0	100	--	--

*All CORE Papers are Mandatory

- Compulsory Foundation – Choose one paper
- Elective Foundation – Choose one paper.
- Audit Course – 100 Marks (Internal) – Zero Credits under self Study
- Interested students may register for MOOC with the approval of the concerned DDC but it will be considered for the award of the grade as open elective only giving extra credits.

Semester-III

Sl.no	Components of Study	Title of the Course		Credit Hrs / Week	No. of Credit	IA Marks	Sem End Exam Marks	Total
1.	Core	1	Mandatory	6	4	20	80	100
2.		2		6	4	20	80	100
4.	Generic Elective	4a	Opt-2	6	4	20	80	100
		4b						
		4c		6	4	20	80	100
		4d						
5.	Skill Oriented Course	5a		6	4	20	80	100
6.	Open Elective	6a	Opt- 1	6	4	20	80	100
		6b						
	Total			36	24	120	480	600

* All CORE Papers are Mandatory

- Generic Elective - Choose two
- Skill Oriented Course is Mandatory
- Open Electives are for the Students of other Departments. Minimum One Paper should be opted. Extra credits may be earned by opting for more number of open electives depending on the interest of the student through self study.
- Interested students may register for MOOC with the approval of the concerned DDC.

Semester-IV

Semester-IV								
Sl.no	Components of Study	Title of the Course		Credit Hrs / Week	No. of Credit	IA Marks	Sem End Exam Marks	Total
1.	Core	1	Mandatory	6	4	20	80	100
2.		2		6	4	20	80	100
3.	Generic Elective	3a	Opt-2					
		3b		6	4	20	80	100
		3c		6	4	20	80	100
		3d						
4.	Multidisciplinary Course / Project Work	4	Mandatory	6	4	20	80	100
5.	Open Elective	5a	Opt- 1	6	4	20	80	100
		5b						
	Total			36	24	120	480	600

* All CORE Papers are Mandatory

- Generic Elective - Choose two
 - Multidisciplinary Course / Project work is Mandatory.
 - Open Electives are for the Students of other Departments. Minimum One Paper should be opted. Extra credits may be earned by opting for more number of open electives depending on the interest of the student through self study.
- Interested students may register for MOOC with the approval of the concerned DDC.

6.1 Core Course:-

There may be a core course in every semester. This is the course which is to be compulsorily studied by a student as a core requirement to complete the requirement of a programme in a said discipline of study.

6.2 Elective Course:-

Elective course is a course which can be chosen from a pool of papers. It may be :

- Supportive to the discipline of study
- Provide a expanded scope
- Enable an exposure to some other discipline/domain
- Nurture student's proficiency/skill.

6.2.1 An elective may be "Generic Elective" focusing on those courses which add generic proficiency to the students. These electives shall be "Discipline centric". Three or Four papers may be offered, of which Two may be chosen.

6.2.2 Skill Oriented Course and Multidisciplinary Course / Project are introduced as per Action Plan of National Education Policy – NEP -2020.

6.2.3 An elective may be "Open Elective" and shall be offered for other Disciplines only. Atleast one paper must be chosen for study as mandatory. More than one paper may be studied through self study.

6.3 **Foundation Course:-**

The Foundation Courses may be of two kinds: Compulsory Foundation and Elective foundation, "Compulsory Foundation" courses are the courses based upon the content that leads to Knowledge enhancement. They are mandatory for all discipline. Elective Foundation courses are value-based and are aimed at man-making education.

6.4 **Audit Courses: (100 Marks (Internal) – Zero Credits)**

The main aim of the Audit Courses is to the aware of the contemporary societal issues. This course is under Self Study.

6.5 **MOOCS and e-Learning:**

Discipline centric elective course through MOOCS (Massive Open Online Course) platform. Students of I, II and/or III semesters can register for the courses/offered by authorized Institutions/Agencies through online with the approval of the DDC concerned. The certificate issued by the Institutions/Agencies after successful completion of the course will be considered for the award of the Grade to that course in open electives category only.

Further, 30-40% of the syllabus of any one course in I, II and III semesters may be taught through e-Learning.

7 **Course Registration:**

Every student has to register for the set of Courses offered by the Department in that Semester including those of Open Elective course of the other Departments and MOOCS courses with the total number of their Credits being limited by considering the permissible weekly contact hours (typically: 36/Week).

8 **Credits Required for Award of Degree:**

A student shall become eligible for the award of P.G degree, if he/she earns a minimum of 96 credits by passing all the core and electives along with practicals, seminars, comprehensive viva-voce prescribed for the programme.

- 8.1 It is mandatory for a student to complete successfully all the core courses pertaining to his/her specialization of study.
- 8.2 A student may choose Generic Electives from the list of elective courses offered from his/her specialization of study.
- 8.3 Further, a student may select from a list of Elective courses from other Departments as Open Electives to "suit the required" number of credits, such that the total credits is atleast 96.
- 8.4 There should be a register maintained by the Head of the Department indicating for each student, the course (s) registered by the student within the department, so that "Generic Electives" opted by the student are indicated.
- 8.5 In the case of Open Elective, the Head of the Department should prepare a statement /register indicating the courses choosen/ opted by the students of the department in other departments.

- 8.6 The Head of the Department should send the list of registered papers (opted by the students) to the principal with a copy to the controller of examinations immediately with in a week of commencement of each semester.
- 8.7 A copy of the courses registered by the students in each semester approved by the Principal shall be sent to the Academic Branch as well as Examination Branch.
- 8.8 The list of students registered for Mooc's shall be furnished giving details of the programme with a copy to the Principle and Controller of Examinations.
- 8.9 A model of Registers to be maintained by the Head of the Department is given in the Annexure. It is mandatory on the part of the Head of the Department to maintain Register for each UG/PG Course separately.

9. Scheme of Instruction :

The Board of Studies (BOS) of each specialization shall formulate the scheme of instruction and detailed syllabi. For every course learning objectives and learning outcomes should be defined. While formulating the scheme of instruction, the BOS shall facilitate to offer the minimum number of credits for the entire Programme. The syllabi of theory courses shall be organized into four / five units of equal weight. The question paper for the Semester end University Examination in theory course shall consist of four / five units, two questions from each unit of syllabus carrying a total of 60 marks. There shall be short answer questions for a total of 20 marks.

- 9.1 Part A contains of 20 marks with two short question from each unit out of which the student has to answer five questions with each question carrying 4 marks with a total of 20marks.

Examination in theory shall consist of five units in each paper, two questions from each unit of syllabus out of which a student shall answer one question carrying 12 marks for each question with a total of 60 marks.

In case of any course / programme having practicals out of the total 80 marks, the theory shall consist of 50 marks and practicals 30 marks. Out of the total theory marks of 50, section A carries 10 marks and Section B 40 marks. Section A contains 8 short questions out of which 5 should be answered, each question carrying 2 marks.

In Section B, out of 10 questions 5 are to be answered with internal choice each question carrying 8 marks.

10. Course Numbering Scheme:

Each course is denoted by an alphanumeric 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)

11. Evaluation :

- 11.1 Evaluation shall be done on a continuous basis i.e. through Continuous Internal Evaluation (CIE) in the Semester and Semester End Examination (SEE). For each theory course, there shall be two internal tests of two hours duration carrying 20 marks each and one Semester end Examination of 3 hours duration carrying 80 marks. Internal marks for a maximum of 20 shall be awarded based on the average performance of the two internal tests.
- 11.2 The first internal test shall be held immediately after the completion of 50% of the instruction days covering 50% of the syllabus. The second internal test shall be held immediately after the completion of 90 instruction days covering the remaining 50% of the syllabus.
- 11.3 It is mandatory for a student to attend both the internal tests in each theory course. The weighted average of the marks secured in two tests is awarded as sessional marks. However, 0.8 shall be assigned as weight for the best performance of the two tests whereas for the other test it shall be 0.2. If a student is absent for any of the internal test for whatsoever reason, the marks for that test shall be zero.
- 11.4 The students shall verify the valuation of answer scripts of sessional tests and sign on the same after verification.
- 11.5 The valuation and verification of answer scripts of Sessional Tests shall be completed within a week after the conduct of the internal tests. The answer scripts shall be maintained in the dept until the semester end results are announced.
- 11.6 The valuation of Semester end Examination answer scripts shall be arranged by the Controller of Examinations as per the University procedures in vogue.
- 11.7 **Evaluation of Practicals:**
For each practical course, the sessional marks for a maximum of 100 shall be awarded by the teacher based on continuous assessment of practical work. The Semester end University practical Examinations carrying 100 marks shall be conducted by i) Internal examiners and ii) external examiner permitted by the BoS of the Department a panel submitted to the Controller of Examinations.

12. Project Work :

- 12.1 The work shall be carried out in the concerned department of the student or in any recognized Educational Institutions of Higher learning / Universities / Industry / Organization as approved by the DDC. The student shall submit the outcome of the project work in the form of a report.
- 12.2 The project work shall be evaluated at the end of the IV semester with 70 marks for the report and 30 marks for the Viva Voice with a maximum of a 100 marks.

13. Grading and Grade Points:

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.

$$SGPA (S_i) = \Sigma(C_i \times G_i) / \Sigma C_i$$

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.

$$CGPA = \Sigma(C_i \times S_i) / \Sigma C_i$$

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.

Letter Grades and Grade Points:

A 10-point grading system with the following letter grades is to be followed.

Grades and Grade Points

Marks	Grade Point	Letter Grade
75-100	7.5-10	O (Outstanding)
65-74	6.5-7.4	A+ (First)
60-64	6.0-6.4	A (First)
55-59	5.5-5.9	B+ (Second)
50-54	5.0-5.4	B (Second)
40-49	4.0-4.9	C (Third)
00-39	0.0-3.9	F (Fail)

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

- 13.1 In each Semester, every student who satisfies the attendance requirements should register for examination, failing which he/she shall not be promoted to the next semester. Any such student who has not registered for examination in a semester shall repeat that semester in the next academic year after obtaining the proceedings of the Principal.
- 13.2 To pass a course in PG Programme, a student has to secure the minimum grade of (P) in the PG Semester end Examination. A student obtaining Grade F shall be considered failed and will be required to reappear in the examination as supplementary candidate.
- 13.3 A student is eligible to improve the marks in a paper in which he has already passed, in with 4 years from the year of admission as and when it is conducted for the subsequent batches. This provision shall not be provided once the candidate is awarded Degree.
- 13.4 A student who has failed in a course can reappear for the Semester end Examination as and when it is held in the normal course. The Sessional Marks obtained by the student will be carried over for declaring the result.
- 13.5 Whenever the syllabus is revised for a course, the semester Examination shall be held in old syllabus three times. Thereafter, the students who failed in that course shall take the semester end Examination in the revised syllabus.

14. Award of Degree :

A student who has earned a minimum of 96 credits by passing in all the core courses and the minimum number of electives prescribed shall be declared to have passed the course work and shall become eligible for the award of degree.

- 14.1 A student who has earned extra credits shall be issued a separate certificate to that effect mentioning the subject and grade.

15. Ranking and Award of Prizes / Medals :

- 15.1 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.
- 15.2 The students who have become eligible for the award of PG degree by passing all the four semester regularly without break, shall only be considered for the award of ranks.
- 15.3 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:

- 16.1 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 i.e. 4 academic years from the year of admission failing which he/she forfeits his/her seat.
- 16.2 A student shall repeat the semester if he/she fails to satisfy the attendance requirements given below:
 - i A student shall attend at least 60 percent of the maximum hours of instruction taken by the teacher for each course.
 - ii A student shall attend at least 75 percent of the maximum hours of instruction taken for all the courses put together in that semester.
- 16.3 The Principal shall condone the shortage of attendance of a student provided; the student satisfies the clause 16.2 and obtain atleast 60% of overall attendance in a semester on medical grounds only.
- 16.4 A student who fails to satisfy the attendance requirements specified in clause 16.2 shall repeat that semester in the subsequent academic years with the written permission of the Principal.
- 16.5 A student shall not be permitted to study any semester more than two times during the Programme of his/her study.
- 16.6 A student who satisfies the attendance requirements specified in clause 16.2 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 16.1 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 as specified in clause 16. The Principle of the concerned college will furnish the promotion list to the HOD at the beginning of II, III & IV Semesters.

18. Transitory Regulations:

- 18.1 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 16.1 and 16.4 hold good.
- 18.2 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.
- 18.3 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