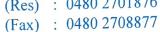
: 0480 2708877 Principal (Per.)

: 0480 2701876 (Res)





SACRED HEART COLLEGE, CHALAKUDY

Railway Station Road, Thrissur Dt., Kerala - 680 307, India (Affiliated to University of Calicut & Re-acredited with A+ Grade by NAAC, CGPA 3.55

E-mail; shcollegecky@gmail.com

Website: www.sacredheartcollege.ac.in.

29/09/2022

Date:

Sub- Clarification regarding the Add-on/Certificate courses of the year 2016-17 Metric - (1.2.2)

I certify that the four Add-on/Certificate courses of the academic year 2016-17 listed below are not part of the curricula offered by the University. The Course Codes and syllabi of these Add-on/Certificate courses are also not the same with the Course codes, titles and syllabi of Courses as part of the curriculum. We have attached the list of the Course Codes and syllabi of the normal curricula for clarification. The syllabi, attendance, certificates of the Add-on/Certificate courses are also provided in the other link so that NAAC can verify that the courses are not part of the normal curricula. In the DVV, you have accepted only one Add-on/Certificate course indicating whether others are part of normal curricula. Thank you for giving us an opportunity to clarify this. I hope you will accept all the four add-on courses of the year 2016-17 and the corresponding number of students who pursued this course into consideration.

Name of Add on /Certificate programs offered	Course Code (if any)	Year of offering		Duration of course	Number of	g the
Diploma in Sales Tax				1		27
Practice Add on course	DSTP	2016-17	1	75 hrs	41	37
Quail Farming - Add On						
Course		2016-17	1	100 hrs	33	33
Add on course on						
Communication Skills	ADENG01	2016-17	1	140 hrs	40	31
Soaps and Detergents Add	SHCHADD					
On course	1	2016-17	1	4 Months	37	37







Abstract

Faculty of Commerce & Management Studies-Regulations, Scheme and Syllabus of B.Com, BCom with (Islamic Finance), BBA, BHA (Bachelor of Hotel Adminstration), BTHM (Bachelor of Tourism and Hotel Management) Programmes under CUCBCSS (UG) 2014- Approved- Implemented- Orders Issued-

G & A - IV - E

U.O.No. 6747/2014/Admn

Dated, Calicut University.P.O, 15.07.2014

Read:-(i) U.O No:GAIV/J/5180/2014/Admn dt-29.05.2014(CUCBCSS UG Revised Regulations)

- (ii) Minutes of the meeting of the BOS in Commerce(UG) held on 03.07.2014, Item No: I and 2
- (iii) Minutes of the meeting of the BOS in Management studies(UG) held on 14.05.2014, Item No:I
- (iv) Minutes of the meeting of the BOS in Hotel Management held on 20.05,2014,ltem No:I
- (v) Minutes of the meeting of the Faculty of Commerce and Management studies held on 20.06.2014, vide Item No :II & III
- (vi) Orders of the Hon'ble Vice Chancellor in File even No:dt.14.07.2014

ORDER

As per reference read first above, the Revised Regulations for CUCBCCS(2014) has been implemented and the BOS in Commerce(UG), Management studies(UG) and Hotel Management have prepared the syllabi for the UG courses in tune with the revised Regulations.

As per reference read second above, the BOS in Commerce(UG) at its meeting held on 03.07.2014 vide Item No: I has finalised and approved the syllabi for B.Com course and also vide Item No: 2 approved the syllabi of BCom with Islamic Finance as Specialisation, which was finalised and approved by the BOS in Islamic Finance, under CUCBCSS scheme w.e.f 2014 admission onwards.

As per reference third above, the meeting of the BOS in Management studies(UG) held on 14.05.2014 vide Item No:I has finalised and approved the syllabi for BBA course under CUCBCSS scheme w.e.f 2014 admissiononwards.

Vide reference fourth above, the meeting of the BOS in Hotel Management held on 20.05.2014 vide Item No.I has finalised and approved the syllabi for BHA and BTHM course under CUCBCSS scheme w.e.f 2014 admission onwards

The Faculty of Commerce and Management studies at its meeting held on 20.06.2014, vide item No:II,III, has approved the minutes of the meeting of the BOS in Management studies(UG) and Hotel Management held on 14.05.2014,20.05.2014 respectively. The syllabi for B. Com course and BCom with specialisation Islamic Finance has been approved by the Dean Faculty of Commerce and Management studies on behalf of the Faculty.

Considering the exigency of the matter, the Hon'ble Vice Chancellor in exercising the powers of the Academic Council, has approved the minutes of the meeting of the BOS in Commerce(UG), Management studies(UG), Hotel Management and Faculty of Commerce and Management studies, read as 2nd to 5th above, subject to ratification by the Academic Council.

Sanction is therefore accorded to implement the Regulations, Scheme and Syllabus of B.Com, BBA, BHA, BTHM courses under CUCBCSS scheme w.e.f 2014-2015 admission onwards subjet to ratification by the Academic Council.

Orders are issued accordingly

(Syllabi of B.Com,BBA,BHA,BTHM courses are

appended)

Muhammed S

Deputy Registrar

To

The Principals of all affiliated colleges/The Controller of Examinations, Copy to:PS to VC/PA to PVC/PA to Registrar/PA to CE/EX sections/EG I section/DR/AR-B Com, BBA, Hotel Management Tabulation sections/GA I F section/Enquiry/PRO- System Administrator-with a request to upload the syllabi in the university website.

Forwarded / By Order

Section Officer

The course of study leading to the award of B.Com shall comprise the following:-

5.1 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC1A01	4	4	20	80	100
Common	BC1A02	5	3	20	80	100
Common	BC1A07	5	4	20	80	100
Core	BCIB01 Management Concepts and Business Ethics	6	4	20	80	100
Compl.	BCIC01 Managerial Economics	5	4	20	80	100
	Total	25	19	100	400	500

Semester II

Course		Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC2A03		4	4	20	80	100
Common	BC2A04		5	3	20	80	100
Common	BC2A08		5	4	20	80	100
Core	BC2B02	Financial Accounting	6	4	20	80	100
Compl.	BC2C02	Marketing Management	5	4	20	80	100
		Total	25	19	100	400	500

Semester III

Course		Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC3A11	Basic Numerical Skills	5	4	20	80	100
Common	BC3A12	General Informatics	5	4	20	80	100
Core	BC3B03	Business Regulations	4	4	20	80	100
Core	BC3B04	Corporate Accounting	6	4	20	80	100
Compl.	BC3C03	E- Commerce Management	5	4	20	80	100
		Total	25	20	100	400	500

Semester IV

Course		Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC4A13	Entrepreneurship Development	5	4	20	80	100
Common	BC4A14	Banking and Insurance	5	4	20	80	100
Core	BC4B05	Cost Accounting	6	4	20	80	100
Core	BC4B06	Corporate Regulations	4	4	20	80	100
Compl.	BC4C04	Quantitative Techniques for Business	5	4	20	80	100
		Total	25	20	100	400	500

Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC5B07 Accounting for Management	4	4	20	80	100
Core	BC5B08 Business Research Methods	4	4	20	80	100
Core	BC5B09 Human Resource Management	4	4	20	80	100
Core	BC5B10 Course in Specialisation	5	4	20	80	100
Core	BC5B11 Course in Specialisation	5	4	20	80	100
Open	BC5D01 Open Course (For students from other Departments)	3	2	10	40	50
	Total	25	22	110	440	550

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC6B12 Income Tax Law and Practice	6	4	20	80	100
Core	BC6B13 Auditing	5	4	20	80	100
Core	BC6B14 Course in Specialisation	5	5	20	80	100
Core	BCSB15 Course in Specialisation	5	5	20	80	100
Core Project	BC6B16 (PR) Three Weeks Project and Viva- Voce	4	2	10	40	50
	Total	25	20	90	360	450



Abstract

General and Academic Branch - Faculty of Commerce and Management Studies - Scheme and Syllabus of Bachelor of Commerce (B.Com) Programme under CBCSS UG Regulations 2019 w.e.f 2020 Admission on wards - Incorporating Outcome Based Education - Implemented - Subject to ratification by Academic Council - Orders Issued.

G & A - IV - E

U.O.No. 5661/2021/Admn

Dated, Calicut University P.O, 28.05.2021

Read:-1. U.O. No.16934/2019/Admn dated 03.12.2019, UO 8445/2019 dated 29.6.2019 and UO 17578/2019 dated 17.12.2019.

- 2. Item No.1 of the minutes of the meeting of the Board of Studies in Commerce (UG) held on 25.02.2021.
- 3. Email dated 25.05.2021 from the Dean, Faculty of Commerce and Management Studies.
- 4. Order Vice Chancellor in the file of even No. dated 26.05.2021.

ORDER

- 1. The scheme and syllabus of Bachelor Programme under CBCSS UG Regulations 2019 has been implemented w.e.f 2019 admission onwards, vide paper read (1) above.
- 2. The meeting of the Board of Studie in Commerce (UG), held on 25.02.2021, vide paper read (2) above, approved the Out Come Based Education (OBE) syllabus of Bachelor Programme under CBCSS UG Regulations 2019, without changing the content w.e.f 2020 admission onwards.
- 3. The Dean, Faculty of Commerce and Management Studies, vide paper read (3) above, has approved the above resolution of the Board of Studie in Commerce (UG), held on 25.02.2021.
- 4. Considering the urgency in implementation of the syllabus, sanction has been accorded by the Vice Chancellor on 26.05.2021 to implement Outcome Based Education in the existing syllabus of Bachelor of Commerce Programme (CBCSS UG 2019) without changing the content, with effect from 2020 Admission onwards, subject to ratification by the Academic Council, vide paper read as (4) above.
- 5. The scheme and Syllabus effecting Outcome Based Education in the existing syllabus of Bachelor of Commerce Programme (CBCSS UG 2019) without changing the content, with effect from 2020 Admission onwards, is therefore implemented, subject to ratification by the Academic Council.

Orders are issued accordingly. (syllabus appended)

Ajitha P.P

Joint Registrar

То

- 1. The Controller of Examinations, PB.
- 2. The Principals of Affiliated Colleges.

Copy to: PS to VC/PA to PVC/ PA to Registrar/PA to CE/JCE I/JCE III /EX and EG Sections/GA I F/ F/DF/FC..

Forwarded / By Order

Section Officer



REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG 2019

EFFECTIVE FROM ACADEMIC YEAR 2019-20 ADMISSIONS

REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG 2019 EFFECTIVE FROM ACADEMIC YEAR 2019-20 (B.COM ADMISSIONS 2019-20)

1.0 Title of the Programme

This DEGREE shall be called BACHELOR OF COMMERCE (B.Com).

2.0 Eligibility for admission

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or Pre Degree of Calicut University or that of any other University or Boardof Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate is eligible for admission, However, SC/ST, OBC and other eligible communities shall be given relaxation as per University rules.

3.0 Duration of the programme

The duration of the B.Com programme of study is three academic years with six semesters.

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.1 Courses of study

Total number of courses (other than audit courses) for the whole B.Com Programme is 31. It is divided in to courses namely:-

- 1. Common courses
- 2. Core courses
- 3. Complementary courses and
- 4. Open courses

The course of study leading to the award of B.Com shall comprise the following:-

5.2 Semester I

J. Demeste	• •					
Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM1A01(English)	4	3	15	60	75
Common	BCM1A02 (English)	5	3	15	60	75
Common	BCM1A07 (Language)	5	4	20	80	100
Core	BCM1B01 Business Management	6	4	20	80	100
Compl.	BCM1C01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM2A03 (English)	4	4	20	80	100
Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)	5	4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl.	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
	BCM3A11					
Common	Basic Numerical Methods	5	4	20	80	100
	BCM3A12					
Common	Professional Business Skills	5	4	20	80	100
Core	BCM3B03-Business regulation	4	4	20	80	100
	_					

	BCM3B04					
Core	Corporate Accounting	6	4	20	80	100
	BCM3C03					
Compl.	Human Resources Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
	BCM4A13					
Common	Entrepreneurship Development	5	4	20	80	100
	BCM4A14					
Common	Banking and Insurance	5	4	20	80	100
	BCM4B05					
Core	Cost Accounting	6	4	20	80	100
	BCM4B06					
Core	Corporate Regulations	4	4	20	80	100
	BCM4C04	_	4	20	00	100
Compl.	Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500

Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM5B07 Accounting for Management	5	4	20	80	100
Core	BCM5B08 Business Research Methods	4	4	20	80	100
Core	BCM5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BCM5B10 Course in Specialisation	4	4	20	80	100
Core	BCM5B11 Course in Specialisation	4	4	20	80	100
	BCM5D01 Open Course (For students					
Open	from other Departments)	3	3	15	60	75
	Total	25	23	115	460	575

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM6B12 Income Tax and GST	6	4	20	80	100
	BCM6B13 Auditing and Corporate					
Core	Governance	5	4	20	80	100
Core	BCM6B14 Course in Specialisation	5	4	20	80	100
Core	BCM6B15 Course in Specialisation	5	5	20	80	100
	BCM6B16 (PR) Three Weeks Project and					
Core Project	Viva-Voce	4	2	15	60	75
	Total	25	19	95	380	475

Core Courses in the area of Specialization:

A. Finance

- 1. Financial Markets and Services
- 2. Financial Management
- 3. Fundamentals of Investments
- 4. Financial Derivatives

B. Banking and Insurance

- 1. Banking Services Management
- 2. Insurance Management
- 3. Foreign Exchange Management
- 4. Risk Management and Insurance

C. Co - operation

- 1. Co-operative Theory and Practice
- 2. Legal Environment For Co-operatives
- 3. International Co-operative Movement
- 4. Co-operative Management and Administration

D. Computer Applications

- 1. Computer Applications in Business
- 2. 2.Business Information Systems
- 3. Office Automation Tools
- 4. Computerized Accounting with Tally



Abstract

Faculty of Commerce & Management Studies-Regulations, Scheme and Syllabus of B.Com, BCom with (Islamic Finance), BBA, BHA (Bachelor of Hotel Adminstration), BTHM (Bachelor of Tourism and Hotel Management) Programmes under CUCBCSS (UG) 2014- Approved- Implemented- Orders Issued-

G & A - IV - E

U.O.No. 6747/2014/Admn

Dated, Calicut University.P.O, 15.07.2014

Read:-(i) U.O No:GAIV/J/5180/2014/Admn dt-29.05.2014(CUCBCSS UG Revised Regulations)

- (ii) Minutes of the meeting of the BOS in Commerce(UG) held on 03.07.2014, Item No: I and 2
- (iii) Minutes of the meeting of the BOS in Management studies(UG) held on 14.05.2014, Item No:I
- (iv) Minutes of the meeting of the BOS in Hotel Management held on 20.05,2014,ltem No:I
- (v) Minutes of the meeting of the Faculty of Commerce and Management studies held on 20.06.2014, vide Item No :II & III
- (vi) Orders of the Hon'ble Vice Chancellor in File even No:dt.14.07.2014

ORDER

As per reference read first above, the Revised Regulations for CUCBCCS(2014) has been implemented and the BOS in Commerce(UG), Management studies(UG) and Hotel Management have prepared the syllabi for the UG courses in tune with the revised Regulations.

As per reference read second above, the BOS in Commerce(UG) at its meeting held on 03.07.2014 vide Item No: I has finalised and approved the syllabi for B.Com course and also vide Item No: 2 approved the syllabi of BCom with Islamic Finance as Specialisation, which was finalised and approved by the BOS in Islamic Finance, under CUCBCSS scheme w.e.f 2014 admission onwards.

As per reference third above, the meeting of the BOS in Management studies(UG) held on 14.05.2014 vide Item No:I has finalised and approved the syllabi for BBA course under CUCBCSS scheme w.e.f 2014 admissiononwards.

Vide reference fourth above, the meeting of the BOS in Hotel Management held on 20.05.2014 vide Item No.I has finalised and approved the syllabi for BHA and BTHM course under CUCBCSS scheme w.e.f 2014 admission onwards

The Faculty of Commerce and Management studies at its meeting held on 20.06.2014, vide item No:II,III, has approved the minutes of the meeting of the BOS in Management studies(UG) and Hotel Management held on 14.05.2014,20.05.2014 respectively. The syllabi for B. Com course and BCom with specialisation Islamic Finance has been approved by the Dean Faculty of Commerce and Management studies on behalf of the Faculty.

Considering the exigency of the matter, the Hon'ble Vice Chancellor in exercising the powers of the Academic Council, has approved the minutes of the meeting of the BOS in Commerce(UG), Management studies(UG), Hotel Management and Faculty of Commerce and Management studies, read as 2nd to 5th above, subject to ratification by the Academic Council.

Sanction is therefore accorded to implement the Regulations, Scheme and Syllabus of B.Com, BBA, BHA, BTHM courses under CUCBCSS scheme w.e.f 2014-2015 admission onwards subjet to ratification by the Academic Council.

Orders are issued accordingly

(Syllabi of B.Com,BBA,BHA,BTHM courses are

appended)

Muhammed S

Deputy Registrar

To

The Principals of all affiliated colleges/The Controller of Examinations, Copy to:PS to VC/PA to PVC/PA to Registrar/PA to CE/EX sections/EG I section/DR/AR-B Com, BBA, Hotel Management Tabulation sections/GA I F section/Enquiry/PRO- System Administrator-with a request to upload the syllabi in the university website.

Forwarded / By Order

Section Officer

The course of study leading to the award of B.Com shall comprise the following:-

5.1 Semester I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC1A01	4	4	20	80	100
Common	BC1A02	5	3	20	80	100
Common	BC1A07	5	4	20	80	100
Core	BCIB01 Management Concepts and Business Ethics	6	4	20	80	100
Compl.	BCIC01 Managerial Economics	5	4	20	80	100
	Total	25	19	100	400	500

Semester II

Course		Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC2A03		4	4	20	80	100
Common	BC2A04		5	3	20	80	100
Common	BC2A08		5	4	20	80	100
Core	BC2B02	Financial Accounting	6	4	20	80	100
Compl.	BC2C02	Marketing Management	5	4	20	80	100
		Total	25	19	100	400	500

Semester III

Course		Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC3A11	Basic Numerical Skills	5	4	20	80	100
Common	BC3A12	General Informatics	5	4	20	80	100
Core	BC3B03	Business Regulations	4	4	20	80	100
Core	BC3B04	Corporate Accounting	6	4	20	80	100
Compl.	BC3C03	E- Commerce Management	5	4	20	80	100
		Total	25	20	100	400	500

Semester IV

Course		Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BC4A13	Entrepreneurship Development	5	4	20	80	100
Common	BC4A14	Banking and Insurance	5	4	20	80	100
Core	BC4B05	Cost Accounting	6	4	20	80	100
Core	BC4B06	Corporate Regulations	4	4	20	80	100
Compl.	BC4C04	Quantitative Techniques for Business	5	4	20	80	100
		Total	25	20	100	400	500

Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC5B07 Accounting for Management	4	4	20	80	100
Core	BC5B08 Business Research Methods	4	4	20	80	100
Core	BC5B09 Human Resource Management	4	4	20	80	100
Core	BC5B10 Course in Specialisation	5	4	20	80	100
Core	BC5B11 Course in Specialisation	5	4	20	80	100
Open	BC5D01 Open Course (For students from other Departments)	3	2	10	40	50
	Total	25	22	110	440	550

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BC6B12 Income Tax Law and Practice	6	4	20	80	100
Core	BC6B13 Auditing	5	4	20	80	100
Core	BC6B14 Course in Specialisation	5	5	20	80	100
Core	BCSB15 Course in Specialisation	5	5	20	80	100
Core Project	BC6B16 (PR) Three Weeks Project and Viva- Voce	4	2	10	40	50
	Total	25	20	90	360	450



Abstract

General and Academic Branch - Faculty of Commerce and Management Studies - Scheme and Syllabus of Bachelor of Commerce (B.Com) Programme under CBCSS UG Regulations 2019 w.e.f 2020 Admission on wards - Incorporating Outcome Based Education - Implemented - Subject to ratification by Academic Council - Orders Issued.

G & A - IV - E

U.O.No. 5661/2021/Admn

Dated, Calicut University P.O, 28.05.2021

Read:-1. U.O. No.16934/2019/Admn dated 03.12.2019, UO 8445/2019 dated 29.6.2019 and UO 17578/2019 dated 17.12.2019.

- 2. Item No.1 of the minutes of the meeting of the Board of Studies in Commerce (UG) held on 25.02.2021.
- 3. Email dated 25.05.2021 from the Dean, Faculty of Commerce and Management Studies.
- 4. Order Vice Chancellor in the file of even No. dated 26.05.2021.

ORDER

- 1. The scheme and syllabus of Bachelor Programme under CBCSS UG Regulations 2019 has been implemented w.e.f 2019 admission onwards, vide paper read (1) above.
- 2. The meeting of the Board of Studie in Commerce (UG), held on 25.02.2021, vide paper read (2) above, approved the Out Come Based Education (OBE) syllabus of Bachelor Programme under CBCSS UG Regulations 2019, without changing the content w.e.f 2020 admission onwards.
- 3. The Dean, Faculty of Commerce and Management Studies, vide paper read (3) above, has approved the above resolution of the Board of Studie in Commerce (UG), held on 25.02.2021.
- 4. Considering the urgency in implementation of the syllabus, sanction has been accorded by the Vice Chancellor on 26.05.2021 to implement Outcome Based Education in the existing syllabus of Bachelor of Commerce Programme (CBCSS UG 2019) without changing the content, with effect from 2020 Admission onwards, subject to ratification by the Academic Council, vide paper read as (4) above.
- 5. The scheme and Syllabus effecting Outcome Based Education in the existing syllabus of Bachelor of Commerce Programme (CBCSS UG 2019) without changing the content, with effect from 2020 Admission onwards, is therefore implemented, subject to ratification by the Academic Council.

Orders are issued accordingly. (syllabus appended)

Ajitha P.P

Joint Registrar

То

- 1. The Controller of Examinations, PB.
- 2. The Principals of Affiliated Colleges.

Copy to: PS to VC/PA to PVC/ PA to Registrar/PA to CE/JCE I/JCE III /EX and EG Sections/GA I F/ F/DF/FC..

Forwarded / By Order

Section Officer



REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG 2019

EFFECTIVE FROM ACADEMIC YEAR 2019-20 ADMISSIONS

REGULATIONS GOVERNING BACHELOR OF COMMERCE DEGREE PROGRAMME UNDER CBCSSUG 2019 EFFECTIVE FROM ACADEMIC YEAR 2019-20 (B.COM ADMISSIONS 2019-20)

1.0 Title of the Programme

This DEGREE shall be called BACHELOR OF COMMERCE (B.Com).

2.0 Eligibility for admission

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or Pre Degree of Calicut University or that of any other University or Boardof Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate is eligible for admission, However, SC/ST, OBC and other eligible communities shall be given relaxation as per University rules.

3.0 Duration of the programme

The duration of the B.Com programme of study is three academic years with six semesters.

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.1 Courses of study

Total number of courses (other than audit courses) for the whole B.Com Programme is 31. It is divided in to courses namely:-

- 1. Common courses
- 2. Core courses
- 3. Complementary courses and
- 4. Open courses

The course of study leading to the award of B.Com shall comprise the following:-

5.2 Semester I

J. Demeste	• •					
Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM1A01(English)	4	3	15	60	75
Common	BCM1A02 (English)	5	3	15	60	75
Common	BCM1A07 (Language)	5	4	20	80	100
Core	BCM1B01 Business Management	6	4	20	80	100
Compl.	BCM1C01 Managerial Economics	5	4	20	80	100
	Total	25	18	90	360	450

Semester II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BCM2A03 (English)	4	4	20	80	100
Common	BCM2A04 (English)	5	4	20	80	100
Common	BCM2A08 (Language)	5	4	20	80	100
Core	BCM2B02 Financial Accounting	6	4	20	80	100
Compl.	BCM2C02 Marketing Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
	BCM3A11					
Common	Basic Numerical Methods	5	4	20	80	100
	BCM3A12					
Common	Professional Business Skills	5	4	20	80	100
Core	BCM3B03-Business regulation	4	4	20	80	100

	BCM3B04					
Core	Corporate Accounting	6	4	20	80	100
	BCM3C03					
Compl.	Human Resources Management	5	4	20	80	100
	Total	25	20	100	400	500

Semester IV

Course	ourse Title		Credits	Internal	External	Total Marks
	BCM4A13					
Common	Entrepreneurship Development	5	4	20	80	100
	BCM4A14					
Common	Banking and Insurance	5	4	20	80	100
	BCM4B05					
Core	Cost Accounting	6	4	20	80	100
	BCM4B06					
Core	Corporate Regulations	4	4	20	80	100
	BCM4C04	_	4	20	00	100
Compl.	Quantitative Techniques for Business	5	4	20	80	100
	Total	25	20	100	400	500

Semester V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM5B07 Accounting for Management	5	4	20	80	100
Core	BCM5B08 Business Research Methods	4	4	20	80	100
Core	BCM5B09 Income Tax Law and Accounts	5	4	20	80	100
Core	BCM5B10 Course in Specialisation	4	4	20	80	100
Core	BCM5B11 Course in Specialisation	4	4	20	80	100
	BCM5D01 Open Course (For students					
Open	from other Departments)	3	3	15	60	75
	Total	25	23	115	460	575

Semester VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BCM6B12 Income Tax and GST	6	4	20	80	100
	BCM6B13 Auditing and Corporate					
Core	Governance	5	4	20	80	100
Core	BCM6B14 Course in Specialisation	5	4	20	80	100
Core	BCM6B15 Course in Specialisation	5	5	20	80	100
	BCM6B16 (PR) Three Weeks Project and					
Core Project	Viva-Voce	4	2	15	60	75
	Total	25	19	95	380	475

Core Courses in the area of Specialization:

A. Finance

- 1. Financial Markets and Services
- 2. Financial Management
- 3. Fundamentals of Investments
- 4. Financial Derivatives

B. Banking and Insurance

- 1. Banking Services Management
- 2. Insurance Management
- 3. Foreign Exchange Management
- 4. Risk Management and Insurance

C. Co - operation

- 1. Co-operative Theory and Practice
- 2. Legal Environment For Co-operatives
- 3. International Co-operative Movement
- 4. Co-operative Management and Administration

D. Computer Applications

- 1. Computer Applications in Business
- 2. 2.Business Information Systems
- 3. Office Automation Tools
- 4. Computerized Accounting with Tally



<u>Abstract</u>

Faculty of Commerce and Management Studies-Regulations, Scheme and Syllabus for MCom course under Credit Semester System (Regular and SDE)- Approved- Orders issued.

G & A - IV - E

U.O.No. 8965/2015/Admn

Dated, Calicut University.P.O, 20.08.2015

Read:-1) Minutes of the Meeting of the Board of Studies in Commerce(PG) held on 22-04-2015(item no.1,3 &4)

- 2) Minutes of the Meeting of the Faculty of Commerce and Mangement Studies held on 03-06-2015(item no.3)
- 3) Minutes of the Meeting of the Academic Council held on 11-07-2015.
- 4) Orders of the Vice Chancellor in File No.19337/GAIV-E/SO/2015/Admn dated 04-08-2015

ORDER

As per paper read First above, the Board of Studies in Commerce(PG) at its meeting held on 22-04-2015 has finalised and approved the revised Scheme and Syllabus for MCom course to be implemented from 2015-16 academic year onwards. The Board also finalised the new MCom Regulations and Guidelines for the evaluation of MCom Project Work and conduct of Viva Voce. The Board further decided to implement the same pattern and Syllabus for Regular and SDE students.

As per paper read Second above, the Faculty of Commerce and Management Studies at its meeting held on 03-06-2015 has approved the minutes of the meeting of the Board of Studies in Commerce(PG) and regarding the syllabi and Regulations of MCom Programme, the Faculty pointed out some mistakes relating to some aspects and requested the Chairman to rectify these mistakes and submit to the University. Accordingly, the Chair Person has submitted the corrected copy of the regualtions, Scheme and Syllabus for MCom Programme.

As per paper read Third above, the Academic council at its meeting held on 11-07-2015 vide item no.II-G has resolved to approve the minutes of the meeting of the Faculty of Commerce and Management Studies alongwith the minutes of the meetings of the Boards of Studies coming under the Faculty.

Scheme and Syllabi for MCom Programme, common to MCom(Regular) and MCom (SDE) w.e.f. 2015-16 academic year onwards.

Orders are issued accordingly.

Copy of the Regulations and Syllabi- appended.

Usha K

Deputy Registrar

To

The Principals of all affiliated colleges

Controller of Examinations/Director SDE

Copy to: JCE-1/JCE-5/PA to CE/EX/EG-1/PG Branch/Sf/FC

(System Administrator- with a request to upload the Syllabi in University Website)

Forwarded / By Order

Section Officer

REGULATIONS GOVERNING MASTER OF COMMERCE PROGRAMME

UNDER CREDIT AND SEMESTER SYSTEM (CSS) FOR AFFILIATED COLLEGES AND SCHOOL OF DISTANCE EDUCATION IMPLEMENTED WITH EFFECT FROM 2015 -16 ACADEMIC YEAR

1.0 Title of the programme

This DEGREE shall be called **MASTER OF COMMERCE** (M.Com.).

2.0 Eligibility for admission

Any candidate who has passed B.Com or BBA (earlier BBS) degree of University of Calicut or B.Com, BBA or BBM or BBS degree of any other University or Institute in any state recognized by UGC or AICTE and approved by University of Calicut with a minimum of 45% marks or equivalent grade is eligible for admission. OBC and SC/ST students are eligible for relaxation as per University rules.

3.0 Duration of the programme

The duration of the M.Com programme of study is two years divided into four semesters.

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Subjects of study

The subjects of study leading to the award of M.Com shall comprise the following courses:

5.1 Semester One

MC1C1	Business Environment
MC1C2	Quantitative Techniques for Business Decisions
MC1C3	Accounting for Managerial Decisions
MC1C4	IT Applications in Commerce
MC1C5	Organizational theory and Behavior

5.2 Semester Two

MC2C6	International Business
MC2C7	Advanced corporate Accounting
MC2C8	Business Communications
M.C2C9	Management Science
MC2C10	Strategic Management and Corporate Governance

5.3 Semester Three

MC3C11	Financial Markets and Institutions
MC3C12	Income tax law and Practice
MC3C13	Research Methodology
MC3E01	Elective I
MC3E02	Elective II

5.4 Semester Four

MC4C14	Financial Derivatives and Risk Management
MC4C15	Cost Management
MC4E03	Elective III
MC4E04	Elective IV
MC4P01	Project Work and Viva Voce

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- 5.5 All the above courses can be handled by Commerce faculty.
- 5.6 There should be industrial visit/study tour in the third semester for a minimum period of two days and report shall be submitted to the Head of the department within two weeks of the visit(Applicable only to regular students of affiliated colleges)

6.0 Attendance

A candidate shall attend a minimum of 75% of the number of classes actually held for each of the courses in a semester to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in any semester, he or she shall not be allowed to appear for any examination in that semester. However, the University may condone up to 10% of shortage if the candidate applies for it as laid down in University procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

7.0 Duration of the semester

Each semester shall consist of 16 weeks of study. This does not include the time used for conducting University examinations.

8.0 Internal Assessment

All courses except project work shall have internal assessment.

8.1 Internal Assessment Marks

As per common regulations for CSS for PG

8.2 Internal assessment components

As per common regulation for CSS for PG

9.0 External Examination: As per common regulations for CSS for PG

10.0 Project Work

1	Relevance of the topic, Statement of the problem, Research methodology	15 Marks
2	Presentation, Quality of analysis, Findings and Conclusions	25 Marks
3	Comprehensive Viva-voce	40 Marks
	Total	80 Marks

12.0 Scheme of Instruction and Examination

12.1 Semester I

Course Code	Course Title	Hours Theory	Hours Pratice	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC1C1	Business Environment	80	16	96	80	20	100	4
MC1C2	Quantitative Techniques for Business Decisions	80	16	96	80	20	100	4
MC1C3	Accounting for Managerial Decisions	80	16	96	80	20	100	4
MC1C4	IT Applications in Commerce	80	16	96	80	20	100	4
MC1C5	Organisational theory and Behaviour	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.2. Semester II

Course Code	Course Title	Hours Theory	Hours Pratice	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC2C6	International Business	80	16	96	80	20	100	4
MC2C7	Advanced Corporate Accounting	80	16	96	80	20	100	4
MC2C8	Business Communication	80	16	96	80	20	100	4
MC2C9	Management Science	80	16	96	80	20	100	4
MC2C10	Strategic Management and Corporate Governance	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.3. Semester III

Course Code	Course Title	Hours Theory	Hours Pratice	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC3C11	Financial Markets & Institutions	80	16	96	80	20	100	4
MC3C12	Income Tax Law and Practice	80	16	96	80	20	100	4
MC3C13	Research Methodology	80	16	96	80	20	100	4
MC3E01	Elective I	80	16	96	80	20	100	4
MC3E02	Elective II	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.4. Semester IV

Course Code	Course Title	Hours Theory	Hours Pratice	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC4C14	Financial Derivatives and Risk Management	80	16	96	80	20	100	4
MC4C15	Cost Management	80	16	96	80	20	100	4
MC4E03	Elective III	80	16	96	80	20	100	4
MC4E04	Elective IV	80	16	96	80	20	100	4
MC4P01	Project Work and Viva-Voce	80	16	96	80	20	100	4
Total in a Semester		400	80	480	400	100	500	20
Grand Total		1600	320	1920	1600	400	2000	80

Note:

- 1. Practice of 16 hours for each course is for the students to prepare for seminar, visit firms, do and present assignment etc. (for students of affiliated colleges only).
- 2. For SDE students, the internal marks of 20 marks for all courses (except the project work) shall be awarded on the basis of a multiple choice question examination based on the syllabus.

13.0 Functional Electives

- **13.1.** Electives in the following optional areas can be chosen by the students
 - (a) Finance
 - (b) Marketing
 - (c) Human Resource Management

13.2. Finance:

Course Code	Name
MC3E(F)01	Financial Management
MC3E(F)02	Security Analysis and Portfolio Management
MC4E(F)03	Strategic Financial Management
MC4E(F)04	Tax Planning and Management

13.3. Marketing:

MC3E(M)01 Advertising and Sales Management

MC3E(M)02 Consumer Behaviour

MC4E(M)03 Supply Chain and Logistics Management

MC4E(M)04 Service Marketing

13.4. Human Resource Management:

MC3E(HR)01 Industrial Relations Management

MC3E(HR)02 Managemnt Training and Development

MC4E(HR)03 Performance Management MC4E(HR)04 Compensation Management

14.0 Choosing Optional for specialization

Each candidate shall choose an area as given in section 13 above and the choice shall be final. This choice should be clearly mentioned in the application filled up for registration of the first semester examinations.

14.1 Changing option after completing the course

Option change will be allowed after the completion of the M.Com programme, that is after applying for or appearing for all the four semester examinations, only on cancellation of the previous choice of the optional area.

- 14.2 In that case, marks of the previous option will not be retained. Original mark lists of the previous optional papers shall be submitted to the Controller of Examinations along with the application for registration for examinations under the new option.
- 14.3 After applying for or appearing for such examinations under the new option, new mark lists shall be issued with the marks scored in the examinations in the courses under the new option or if the student fails to appear for examinations under the new option, his or her absence will be mentioned in the mark list.

14.4 Option change after applying for degree certificate

Option change shall not be allowed once a student applies for provisional or original degree certificate.

- **14.5** In case a college wants to change its optional area, it shall complete the process of approval of option change before admission to M.Com of that academic year starts. That is, option available in a college shall not be changed after admission to M.Com of the year is completed.
- 14.6 Notwithstanding anything stated in these regulations, a student is always free to cancel his or her registration for M.Com with a given option and register for it with a different option. That is, if a student has already registered for M.Com with Financial Management, he or she can cancel that registration and register



<u>Abstract</u>

General and Academic Branch - Faculty of Commerce and Management Studies - OBE incorporated Scheme & Syllabus of M.Com Programme of affiliated Colleges and SDE/ Private Registration under CBCSS PG 2019 w.e.f 2019 admissions- Corrections in the Syllabus - Implemented - Orders issued.

G & A - IV - E

U.O.No. 20153/2021/Admn

Dated, Calicut University P.O, 08.12.2021

Read:-1.U.O 5725/2021/Admn dated 29.05.2021.

2,U.O Note No.No. 133887/PG-IX-SO/2021/PB Dated: 07.09.2021.

3.Email dated 27.10.2021 from the Chairman, BoS in Commerce(PG)/Dean, Faculty of Commerce and Management Studies.

4. Order of Vice Chancellor in the file of even No. dated 28.10.2021.

ORDER

The Regulations and Outcome Based Education incorporated scheme and syllabus of M.Com programme under CBCSS PG 2019, was implemented vide U.O read (1) above.

As per the paper read (2) above, PG Branch, in Pareeksha Bhavan pointed out some anomalies in connection with improvement chance for Project and Viva-voce.

The matter was brought to the notice of the Chairman, Board of Studies in Commerce (PG) and the Chairman/Dean, Faculty of Commerce and Management Studies offered remarks, vide paper read (3), as follows and forwarded the Scheme and syllabus M.Com programme, after making the corrections.

- The student should get a minimum P grade for project report when the external and internal examinations combined. No separate minimum for external or internal is required.
- If a student fails to secure a P grade for the project report when the external and internal examinations combined, he/she can submit the project report only in the next year.
- A student should secure a P grade for the comprehensive viva voce when the internal and external examinations combined. No separate minimum for internal and external is required. If the student fails to secure a P grade he/she can appear for the comprehensive viva voce only in the next year.

Sanction has been accorded by the Vice Chancellor to implement the corrections in the Scheme & Syllabus of M.Com Programme of affiliated Colleges and SDE/ Private Registration w.e.f. 2019 admissions, subject to ratification by the Academic Council..

Orders are issued accordingly. U.O read (1) above, hereby stands cancelled.

(Corrected Scheme & Syllabus appended)

Arsad M

Assistant Registrar

То

1. The Principals of Affiliated Colleges.

2. The Director, SDE.

Copy to:PS to VC/PA to PVC/PA to Registrar/PA to CE/JCE I/JCE V/JCE VIII/EX & EG. Sections/GA I F/CHMK Library/SF/DF/FC.

Forwarded / By Order

Section Officer

REGULATIONS FOR CHOICE BASED CREDIT SEMESTER SYSTEM (CBCSS)FOR MASTER OF COMMERCE PROGRAMME FOR AFFILIATED COLLEGES AND FOR SDE / PRIVATE REGISTRATION" IMPLEMENTED WITH EFFECT FROM 2019-20 ACADEMIC YEAR \circledcirc

1.0 Title of the programme

This DEGREE shall be called **MASTER OF COMMERCE (M.Com.).**

2.0. Eligibility for admission

Any candidate who has passed B. Com or BBA (earlier BBS) degree of University of Calicut or B. Com, BBA or BBS degree of any other University or institutes in any state recognised by UGC or AICTE and approved by University of Calicut with minimum of 45% marks or equivalent grade is eligible for admission. OBC and SC/ST students are eligible for mark/grade relaxation as per the University rules. In the case of B. Com (Honours) and B. Com (Professional) students, the minimum eligibility for admission is 50% for all categories of students.

2.1 Admission Procedure

Admission procedure stipulated by University from time to time shall be strictly followed.

3.0 Duration of the programme

The duration of the M. Com programme of study is two years divided into four semesters.

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5. Scheme of Instruction and Examination

5.1 Semester One

Course Code	Course Title	Interna l Credit	Externa l Credit	Total Credit	Teachin g Hours	Type
MCM1C01	Business Environment & Policy	0.8	3.2	4	5	Core
MCM1C02	Corporate Governance &Business Ethics	0.8	3.2	4	5	Core
MCM1C03	Quantitative Techniques for Business Decisions	0.8	3.2	4	5	Core
MCM1C04	Management Theory and Organizational Behaviour	0.8	3.2	4	5	Core
MCM1C05	Advanced Management Accounting	0.8	3.2	4	5	Core
	Total in Semester One	4.0	16.0	20	25	

Semester 5.1.1: Ability Enhancement Course (AEC)*

Course Code	Course Title	Internal	External	Total	Туре
		Credit	Credit	Credit	
MCM1A01	Internship cum Organisation Study	0.8	3.2	4	Audit
MCM1A02	Case Study Preparation	0.8	3.2	4	Audit
MCM1A03	Communication/Mental Ability/Numerical Skill	0.8	3.2	4	Audit
MCM1A04	NET Coaching	0.8	3.2	4	Audit
MCM1A05	Designing with Block Chain Workshop/ Future Casting Workshop	0.8	3.2	4	Audit
MCM1A06	Model Project Preparation	0.8	3.2	4	Audit
MCM1A07	Soft Skill Development	0.8	3.2	4	Audit
MCM1A08	Presentation/Publication of research papers/Book Review	0.8	3.2	4	Audit

^{*}The institution can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

5.2.Semester Two

Course Code	Course Title	Interna l	Externa l	Total Credit	Teachin g Hours	Туре
		Credit	Credit	0.00.20		
MCM2C06	Advanced Corporate Accounting	3.2	0.8	4	5	Core
MCM2C07	Advanced Strategic Management	3.2	0.8	4	5	Core
MCM2C08	Strategic Cost Accounting	3.2	0.8	4	5	Core
MCM2C09	International Business	3.2	0.8	4	5	Core
MCM2C10	Management Science	3.2	0.8	4	5	Core
	Total in Semester Two	16.0	4.0	20	25	

Semester 5.2.1: Professional Competency Course (PCC)*

Course Code	Course Title	Internal	External	Total	Type
		Credit	Credit	Credit	
MCM2A01	Business Analytics using R	3.2	0.8	4	Audit
MCM2A02	Big Data Analysis	3.2	0.8	4	Audit
MCM2A03	Live Project with Statistical Packages	3.2	0.8	4	Audit
MCM2A04	Spread Sheet Application	3.2	0.8	4	Audit
MCM2A05	Accounting Package Skill	3.2	0.8	4	Audit
MCM2A06	Computer Programming Skill	3.2	0.8	4	Audit
MCM2A07	Innovation/Entrepreneurship/Idea Pitching	3.2	0.8	4	Audit

^{*}The institution can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

	Grand Total in Semester Two	4.8	19.2	24	

5.3. Semester Three

Course Code	Course Title	Interna l	Externa l	Total Credit	Teachin g Hours	Type
		Credit	Credit			
MCM3C11	Financial Management	0.8	3.2	4	5	Core
MCM3C12	Income Tax Law, Practice and Tax Planning I	0.8	3.2	4	5	Core
MCM3C13	Research Methodology	0.8	3.2	4	5	Core
MCM3E01	Elective I	0.8	3.2	4	5	Elective
MCM3E02	Elective II	0.8	3.2	4	5	Elective
	Total in Semester Three	4.0	16.0	20	25	

5.4.Semester Four

Course Code	Course Title	Internal	External	Total	Teachin	Type
		Credit	Credit	Credit	g Hours	
MCM4C14	Financial Derivatives & Risk Management	0.8	3.2	4	5	Core
MCM4C15	Income Tax Law, Practice and Tax Planning II	0.8	3.2	4	5	Core
MCM4E03	Elective III	0.8	3.2	4	5	Elective
MCM4E04	Elective IV	0.8	3.2	4	5	Elective
MCM4PV0	Project Work & Comprehensive Viva Voce	0.8	3.2	4	5	Dissertation & Viva
	Total in Semester Four	4.0	16.0	20	2 5	
	Grand Total (5.1+5.1.1+5.2+5.2.1+5.3+5.4)	17.6	70.4	88		

5.5. Specialisation Electives

5.5.1. Finance

MCM3EF01	Investment Management	3.2	0.8	4
MCM3EF02	Financial Markets & Institutions	3.2	0.8	4
MCM4EF03	International Finance	3.2	0.8	4
MCM4EF04	Advanced Strategic Financial Management	3.2	0.8	4
5.5.2.Foreign T	rade			
MCM3EFT01	Foreign Trade Management	3.2	0.8	4
MCM3EFT02	Foreign Trade Policy and Procedures	3.2	0.8	4
MCM4EFT03	International Finance	3.2	0.8	4
MCM4EFT04	International Marketing and Logistic Management	3.2	0.8	4

5.5.3.Human Resource Management

МСМЗЕН01	Industrial Relations Management	3.2	0.8	4
МСМ3ЕН02	Management Training and Development	3.2	0.8	4
MCM4EH03	Performance Management	3.2	0.8	4
MCM4EH04	Compensation Management	3.2	0.8	4

5.5.4.Marketing

MCM3EM01	Advertising and Sales Management	3.2	0.8	4
MCM3EM02	Consumer Behaviour	3.2	0.8	4
MCM4EM03	Supply Chain and Logistics Management	3.2	0.8	4
MCM4EM04	Service Marketing	3.2	0.8	4

All the above courses shall be handled by Commerce Faculty.

5.6. Each student shall undergo any one course in respective semesters mentioned in clause 5.1 with course code MCM1A01 to MCM1A08 during the first semester and any one course mentioned in clause 5.2 with course code MCM2A01 to MCM2A07 during the second semester as Audit Courses (Ability Enhancement Course & Professional Competency Course) with 4 credits each. The credits will not be counted for evaluating the overall SGPA & CGPA. The colleges shall conduct examination for these courses and have to intimate /upload the results of the same to the University on the stipulated date during the III Semester. Students have to obtain only minimum pass requirements in the Audit Courses. In the case students doing M. Com under SDE, the SDE shall take necessary arrangements for the conduct of examinations and evaluation of Audit Courses.

5.7 There shall be an Industrial Visit/Study Tour/Field visit in the third semester and report shall be submitted to the Head of the department within two weeks of the visit (Applicable only to regular students of affiliated colleges)

6.0 Attendance

A student shall attend at least 75 percent of the total number of classes held during each semester. The students having less than prescribed percentage of attendance shall not be allowed to appear for the University examination. For SDE / Private Registration students, minimum 75% of attendance is required for the courses having mandatory Contact classes. Condonation of shortage of attendance for a maximum of 9 days (10% of the working days in a semester) in the case of single condonation and 18 days (20% of the working days in a semester) in the case of double condonation in a semester subject to a maximum of two times (for single condonation only) during the whole period of programme is granted. In the case of double condonation, only one condonation shall be allowed during the entire programme.

7.0 Duration of the semester

Each semester shall have a duration of 18 weeks. Teaching and learning shall have a minimum duration of 16 weeks and for the conduct of semester end examination shall be completed within a period of 2 weeks. Instruction and University examinations in each course in a semester shall be completed within 90 days in a semester.