

Examination Policy – M. Com Programme

1. Introduction

The M.Com Post Graduate Degree Programme (CBCS pattern) will be introduced in the following order:-

- | | |
|---------------------------------|-----------|
| a. First Year M.Com. (Part I) | 2021-2022 |
| b. Second Year M.Com. (Part II) | 2022-2023 |

2. Duration

The M.Com. Degree Programme will be of Two Years duration consisting of two parts, that is, Part I and Part II. Each Part is having Two Semesters.

Thus, the M.Com. Degree Program is of Four Semesters. For each Semester, there will be Four Papers of 100 marks each. Every Paper carries 4 Credits for M.Com. Hence total Credits related to 16 Papers will be 64. In addition to these 16 Credits through additional Compulsory Courses offered by the College must be acquired by a student. Thus, total Credits offered & required are 80.

3. Eligibility:

A student who has passed any Bachelors Degree of any recognized University shall be eligible to be admitted to M.Com. Programme.

4. Medium of Instructions

Medium of Instructions shall be English.

5. Verification and Revaluation

A candidate may apply for verification and revaluation for result within ten days after the declaration of said result.

In case of verification, the existing rules will be applicable.

Students who wish to apply for Revaluation of any subject / paper should compulsorily apply for the photocopy of answer-sheet of that subject / paper first. As per norms Revaluation without getting photocopy of answer sheet is not allowed.

The revaluation result will be adopted if there is a change of at least 10% marks and in the grade of course.

6. Programme Structure

Scheme of Credits

Teaching – Learning process and the evaluation of the assigned work, totaling to 60 hours shall be worth offering 4 credits for a given Paper during a given Semester. In other words, 1 Credit = 15 hours worth ‘teaching - learning & evaluation’ process.

Distribution of ‘Teaching – Learning and Evaluation’ hours

There shall be 60 Teaching / Learning hours/Evaluation for each subject to complete the entire process to acquire 4 credits.

- a) Distribution of 64 Credits for Post Graduate M. Com. Degree Programme shall be as below :

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	Total	64

Course wise distribution of total credits

Sr. No.	Nature of Courses	Semesters (Credits)				Total (Credits)
		I	II	III	IV	
1	Core Course	08	08	08	08	32
2	Core Course Practical / Project	-	-		04	04
3	Generic Elective Course	-	-	-	-	00
4	Discipline Specific Elective Course	08	08	08	04	28
5	Skill Enhancement Course	-	01	03	04	08
6	Ability Enhancement Compulsory Course	02	02	03	01	08
Total		18	19	22	21	80

Abbreviations and Meaning of various terms used

- **Course** - A “Course” is a component of a Programme, so in the new system, papers will be referred to as courses. Each course is identified by a unique course code. While designing curriculum, courses can have defined weightages. These weightages are called Credits. Each course, in addition to having a syllabus, has learning objectives and outcomes. A course may be designed to comprise lectures/ tutorials/ field work project/vocational training /viva-voce etc. or a combination of some / any of these.
- **Credit** - The definition of “Credits” can be based on various parameters. These may be the learning hours put in, learning outcomes and contact hours, the quantum of content/ syllabus prescribed for the course. The Credit System requires that a student progresses in the academic Programmes not in terms of time (years or semesters), but in terms of courses.
- **CC - Core Course** - A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core Course.
- **Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective. P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.
- **DSC- Discipline Specific Elective Course** - Elective courses offered by the main discipline/ subject of study is referred to as Discipline Specific Elective.
- **SEC- Skills Enhancement Course** - These courses are designed to provide value-based knowledge and contains both theory and lab/hands-on/training/field work. The main purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability.
- **AECC- Ability Enhancement Compulsory Course** – These courses are based upon the content that leads to knowledge enhancement. These courses are mandatory for all disciplines.

b) Course wise Distribution of Credits For Additional Compulsory Courses

Students are required to secure following 16 credits to acquire total 80 credits.

Courses for the Compulsory Credits

Name of the Course	Sem I	Sem II	Sem III	Sem IV
Human Rights Course	1 Credit	1 Credit	-	-
Introduction to Cyber Security / Information Security	1 Credit	1 Credit	1 Credit	1 Credit
Advance Excel for Financial Analysis	-	1 Credit	-	-
Internship	-	-	-	2 Credits

Name of the Course	Sem I	Sem II	Sem III	Sem IV
Course on the Constitution	-	-	2 Credits	-
Skill Development Course	-	-	2 Credits	2 Credits
Add-on Course on Research Tools	-	-	1 Credit	-
Total Credits	2 Credits	3 Credits	6 Credits	5 Credits
Total Credits	-	-	-	16 Credits

Note : Internship - a student has to undergo Internship of 60 hours duration.

Total of Credits earned from (a) and (b) is 80. (64+16)

M. Com. Degree Programme gets completed by acquiring 80 Credits as given above.

7. Scheme of Examination

The examination of regular students of M.Com. Degree Programme of the College admitted in the Academic Year 2021-22 and onwards, shall be based on:

- Continuous Comprehensive Evaluation (CCE) (Internals) – 40 Marks
- Semester End Examination – 60 Marks

The distribution of internal assessment marks shall be in the form of CCE as follows:

Presentations /Role Plays	10 Marks
Case Studies/ Group Discussions/ Study Visits/ Assignments etc.	10 Marks
Centralized Mid-Semester Test	20 Marks

Semester End-Examination:

Semester End Examination shall be based on the analytical questions, for total 60 marks. Normally, the duration of such an examination for a given Paper shall be of 3 hours.

Even if a candidate fails in one or more Papers during a given Semester, will be allowed to move to the next Semester. It means a student gets the benefit of ATKT (Allowed to Keep Terms).

A student cannot be admitted for the third semester, if she/he fails to complete 50% of the credits expected to be acquired in the Part I to be ordinarily completed within the first two semesters.

Semester End Examination paper-setting will be done by a Panel of Paper-setters wherein internal as well as external Paper-setters are there.

8. Research Project Work

There will be a Research Project to be completed by a student during the Fourth Semester. The objective of the Research Project is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The Research Project is to be undertaken under the guidance of a teacher allotted to a student by the Department.

Division of marks	Marks
Synopsis with working bibliography (Internal Assessment)	40
Project Report	40
Viva Voce	20
Total	100

1. Research Project work shall be evaluated for 100 marks. Evaluation work and the Viva-Voce Examination shall be conducted by the panel of 2 examiners, internal examiner and external examiner.
2. Two copies of the Project report in typed Format are to be submitted to the College, 15 days prior to the commencement of the Semester-End Examination of Semester-IV.
3. The Project Work activities must be duly supported by documentary evidence to be endorsed by the Head or the Guide.

9. Standard of Passing

For all the Papers of all the Semesters, it is mandatory for a student to get minimum 40% marks for passing. This is applicable for CCE (Internal Assessment) and also for Semester End Examination. It means there is a separate passing for Internal (CCE) as well Semester End Examination.

10. Structure of the Evaluation

At the end of each Semester, students will be given Evaluation Sheet showing the performance in each Paper / Course, indicating Percentage of Marks; Semester Grade Point Average (SGPA) and / or Cumulative Grade Point Average (CGPA); and the Letter Grades. These will be based on performance in the Internal (CCE) Examinations and Semester End Examinations. Class or Division gets revealed along with the performance as 'Pass' or 'Eligible for Re-appearance', at the time of the final award of Degree.

Percentage of Marks and Grade Point average (GPA) are related as follows:

GRADE POINT AVERAGE	% of Marks	GRADE POINT AVERAGE	% of Marks	GRADE POINT AVERAGE	% of Marks	GRADE POINT AVERAGE	% of Marks
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.0	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.0	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.0	9.0	75.0
4.6	46.0	6.1	60.0	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.0	9.2	80.0
4.8	48.0	6.3	61.0	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.5
5.0	50.0	6.5	62.0	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.0	9.6	90.0
5.2	52.0	6.7	63.0	8.2	71.5	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.0	9.8	95.0
5.4	54.0	6.9	64.0	8.4	72.0	9.9	97.5
						10.0	100.0

The Method of conversion of Grade Point Average into Percentage:

- If GPA is in between 4.00 to 6.00; $(\text{GPA} \times 10)$, we get Percentage
- If GPA is in between 6.00 to 9.00; $(\text{GPA} \times 05 + 30)$, we get Percentage
- If GPA is in between 9.00 to 10.00; $(\text{GPA} \times 25 - 150)$, we get Percentage

Note : If GPA is for a Semester, it is considered as Semester Grade Point Average (SGPA)

If GPA is for the final award of Degree , it is Cumulative Grade Point Average (CGPA)

Grade Point Average (GPA), Letter Grades (LG), Award of Class / Division

(a) Grade Points System

‘Grade Points System’ is a System revealing the evaluated performance of a student by using ‘Grade–Points’ and the ‘Letter–Grades’. The performance within a Semester and Continuous Performance starting from the First Semester onwards are indicated by ‘Grade Points Average’ (GPA) and ‘Cumulative Grade Points Average’ (CGPA), respectively.

(b) Letter Grades

The 10-point scale would be used to convert marks out of 100 to Grade Points and

Letter Grades according to the given table. (In the following point (c))

(c) Class of Passing or Division of Passing

Traditionally in many educational institutions or universities, Percentage of Marks is used to indicate 'Class of Passing' or 'Division of Passing'. Example 'First Class' or 'First Division', etc. The conversion table given here shows the 'Class' or 'Division' based on Percentage of marks obtained in a Course / Paper or at the time of aggregative result, as applicable.

The award of Class shall be based on the aggregate marks obtained by a student from all the Semesters.

Table showing, Range of Grade Points Average, Letter Grade, Percentage of Marks and Class / Division

Range of GRADE POINT AVERAGE (GPA)	Letter Grade (LG)	Range in % of Marks (%)	Class / Division
[9.00, 10.00]	O	[75.0, 100]	First Class with Distinction
[8.00, 8.99]	A+	[70.0, 74.9]	
[7.00, 7.99]	A	[65.0, 67.9]	First Class
[6.00, 6.99]	B+	[60.0, 64.9]	
[5.50, 5.99]	B	[55.0, 59.9]	Higher Second Class
[5.00, 5.49]	C+	[50.0, 54.9]	Second Class
[4.50, 4.99]	C	[45.0, 49.9]	Pass Class
[4.00, 4.49]	D	[40.0, 44.9]	
[0.00, 3.99]	F	[00.0, 39.9]	Fail

(d) Rank

Students who pass all the examinations prescribed for the Programme in the first appearance only, become eligible for Ranking.

11. Sturcture of courses undere M.Com Programme and Evaluation Pattern :
First Year M.Com - Semester I (w.e.f 2021-22)

Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)			Semester End Examination (Marks)	Total Marks
					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
M1-21/101	Management Accounting	CC	Theory	04	20	20	-	60	100
M1-21/102	Strategic Management	CC	Theory	04	20	20	-	60	100
	Choose any one group of the following								
	Group A								
M1-21/103	Advanced Accounting	DSC	Theory	04	20	20	-	60	100
M1-21/104	Income Tax	DSC	Theory	04	20	20	-	60	100

					Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)				
Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)	Semester End Examination (Marks)	Total Marks
	Group B								
M1- 21/105	Advanced Cost Accounting	DSC	Theory	04	20	20	-	60	100
M1- 21/106	Costing Techniques and Responsibility Accounting	DSC	Theory	04	20	20	-	60	100
	Compulsory Add- on Course								
M1- 21/107	‘Human Rights’ Add-on Course	AEC	Theory	01	-	-	-	-	25
M1- 21/108	Introduction to Cyber Security / Information Security	AEC	Theory	01	-	-	-	-	25

Semester II

					Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)				
Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)	Semester End Examination (Marks)	Total Marks
M1-21/201	Financial Analysis and Control	CC	Theory	04	20	20	-	60	100
M1-21/202	Industrial Economics	CC	Theory	04	20	20	-	60	100
	Choose any one group of the following								
	Group A								
M1-21/203	Specialized Areas in Accounting	DSC	Theory	04	20	20	-	60	100
M1-21/204	Business Tax Assessment & Planning	DSC	Theory	04	20	20	-	60	100

					Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)				
Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)	Semester End Examination (Marks)	Total Marks
	Group B								
M1-21/205	Application of Cost Accounting	DSC	Theory	04	20	20	-	60	100
M1-21/206	Cost Control & Cost System	DSC	Theory	04	20	20	-	60	100
	Compulsory Add-on Course								
M1-21/207	‘Human Rights’ Add-on Course	AEC	Theory	01	-	-	-	-	25
M1-21/208	Introduction to Cyber Security / Information Security	AEC	Theory	01	-	-	-	-	25
M1-21/209	Advance Excel for financial Analysis	SEC	Theory + Practical	01	-	-	-	-	25

Second Year M.Com - Semester III (w.e.f 2022-23)

					Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)				
Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)	Semester End Examination (Marks)	Total Marks
M1-21/301	Business Finance	CC	Theory	04	20	20	-	60	100
M1-21/302	Research Methodology for Business	CC	Theory	04	20	20	-	60	100
	Choose any one group of the following								
	Group A								
M1-21/303	Advanced Auditing	DSC	Theory	04	20	20	-	60	100
M1-21/304	Specialised Auditing	DSC	Theory	04	20	20	-	60	100
	Group B								
M1-21/305	Cost Audit	DSC	Theory	04	20	20	-	60	100

					Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)				
Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)	Semester End Examination (Marks)	Total Marks
M1-21/306	Management Audit	DSC	Theory	04	20	20	-	60	100
	Compulsory Add-on Course								
M1-21/307	Introduction to Cyber Security / Information Security	AEC	Theory	01	-	-	-	-	25
M1-21/308	Introduction to Constitution	AEC	Theory	02	-	-	-	-	50
M1-21/309	Soft Skills Development	SEC	Theory	02	-	-	-	-	50
M1-21/310	Course on Research Tools	SEC	Theory	01	-	-	-	-	25

Semester IV

					Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)				
Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)	Semester End Examination (Marks)	Total Marks
M1-21/401	Capital Market and Financial Services	CC	Theory	04	20	20	-	60	100
M1-21/402	Industrial Economic Environment	CC	Theory	04	20	20	-	60	100
	Choose any one group of the following								
	Group A								
M1-21/403	Recent Advances in Accounting, Taxation and Auditing	DSC	Theory	04	20	20	-	60	100

					Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)				
Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)	Semester End Examination (Marks)	Total Marks
M1-21/404	Project Work in Accounting, Taxation and Auditing	DSC	Theory + Project	04	-	-	40	60	100
	Group B								
M1-21/405	Recent Advances in Cost Auditing and Cost System	DSC	Theory	04	20	20	-	60	100
M1-21/406	Project Work in Cost Auditing and Cost System	DSC	Theory + Project	04	-	-	40	60	100
	Compulsory Add-on Courses								
M1-21/407	Add-on Course on Cyber Security / Information Security	AEC	Theory	01	-	-	-	-	25

					Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)				
Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)	Semester End Examination (Marks)	Total Marks
M1-21/408	Skill Development Course	SEC	Theory	01	-	-	-	-	25
M1-21/409	Internship	SEC	Theory + Practical	02	-	-	-	-	50

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