



# **Academic Regulations**

## **B.Com (Hons) Programme**

### **Faculty of Management & Commerce**

#### **Batch 2020-2021 Onwards**

## **Academic Regulations for B.Com (Hons) Programme**

**(Applicable for batches commencing from 2020-2021)**

### **U 1. Short Title and Commencement**

- a. The Regulations listed under this head are common for all discipline of Bachelor of Commerce (Hons) programmes offered by the University.
- b. The Regulations hereunder are subject to amendments by the Academic Council of the University, from time to time, after obtaining approval of the Board of Management. Such amendments will be effective from such date and apply to such batches of candidates, including those already undergoing the programme, as may be determined by the Academic Council.

### **U 2. Definitions**

- a. “Branch” means a discipline of commerce under the B. Com. (Hons) Degree Programme;
- b. “Programme” means a set of courses a student is required to successfully complete to become eligible for award of the B. Com.( Hons) degree;
- c. “Programme specifications” mean the document that describes the educational aims, programme objectives, learning outcomes and the detailed programme structure for each Programme;
- d. “Commission” means the University Grants Commission (UGC);
- e. “Department” means an academic unit, under a Faculty, responsible for delivering the programme (e.g. Department of Commerce );
- f. “Faculty” means the Academic Units of the University offering various academic programmes (e.g. Faculty of Management & Commerce);
- g. “Course” means a subject, either theory or practical or both, listed under a programme;
- h. “Course Specifications” mean the document that describes the title, the learning outcomes, syllabus, teaching and learning methods and assessment methodology for each course;
- i. “Statutes” mean the MSRUAS Statutes;
- j. “University” means the M. S. Ramaiah University of Applied Sciences (MSRUAS);
- k. “Answer scripts” means test, assignment or examination answer sheet or booklet.

### **U 3. Academic Programme**

#### **U3.1. Nomenclature of the Programme**

The nomenclature and the abbreviation given below shall be used for this Programme of the University:

*(i) Bachelor of Commerce (Hons)*

In addition, the branch or discipline of commerce, if any, shall be indicated in brackets after the abbreviation. For example, the commerce Degree in the programme will be abbreviated as “B. Com. (Hons) Accounting and Finance”.

#### **U3.2. Medium of Instruction**

The medium of instruction for the Programme is English.

#### **U3.3. Programmes Offered**

The University offers the Bachelor of Commerce (B. Com. (Hons)) Degree Programme in Accounting and Finance

#### **U3.4. Study Scheme**

The University follows the semester scheme for the Programme.

#### **U3.5. Academic Year**

The academic calendar will be synchronized with the admission notification in each academic year. The details of the academic calendar are given in Table – 1

<b>Table 1: Academic Year</b>		
<b>Sl. No</b>	<b>Description</b>	<b>Remarks</b>
1	Number of semesters in a year	Three semesters (Two regular and one Summer semester)
2	Semester duration in weeks	20 weeks each for regular semesters (Odd/Even) and 10 weeks in case of Summer Semester
3	Typical academic activities in weeks	<b>Regular Semester</b>
		Registration and Induction 0.5 week
		Program Work 14.5 weeks
		Examination Preparation 1 week
		Laboratory Examination 1 week
		Theory Examination 2 weeks
		Holidays 1 week
4	Evaluation	Continuous Evaluation (CE) and Semester End Examination (SEE), and student's performance in course, laboratory, and other activities
5	Other items	<ul style="list-style-type: none"> <li>The total number of working days in an academic year shall be over 180.</li> <li>Academic schedules prescribed by the University shall be strictly adhered to by all the concerned;</li> </ul>
<b>Detailed Academic Calendar is available on the University's Website.</b>		

#### U 4. Programme Duration

##### U 4.1. Normal Duration

The normal duration of the Programme is three years.

##### U 4.2. Maximum Duration

The maximum duration a student can take to complete the Programme is double the normal duration, i.e., Six years.

#### U 5. Admissions

##### U5.1. Admission of Students

Admission of students to various programmes listed under Section U.3.3 shall be made by the University as explained in the Prospectus or Notification issued before the commencement of each academic year.

##### U5.2. Eligibility

###### U5.2.1. University Quota for Karnataka state Students Seeking admission:

Candidates for admission to the programme shall meet the eligibility criteria as described in Table – 2

Table – 2: Eligibility Criteria		
Sl. No	Programme / Branch	Eligibility
	Accounting and Finance	Candidates who have passed the two year Pre University Examination of Karnataka State or any 10+2 examination considered as equivalent thereto with Accountancy or Mathematics as compulsory subject, shall be eligible for admission to the B.Com (Hons) degree course.

**U5.2.2. University Quota for Indian Students:** Indian students seeking admission under University quota:

A pass at Pre-University level or equivalent is required for admission.

**U5.2.3. University Quota for Foreign Students:** Foreign students seeking admission under University quota should have:

- Equivalent qualification approved by the Association of Indian Universities.
- Proof of proficiency in English.

### **U5.3. Selection of Students**

Selection of other Indian students for admission is based on the admission policy of the university, notified from time to time.

Selection of foreign students for admission to University quota of seats is based on the admission policy of the University notified from time to time.

### **U5.4. Admission to Programme**

The selected candidates shall complete the admission procedure within the specified date by paying the prescribed fees and completing all other admission formalities notified by the University. Failure to do so may lead to cancellation of the selection.

### **U5.5. Annual Programme Fees**

Details of the fees payable for each Programme will be notified well in advance to the commencement of the Programme.

The fees, once paid, will not be refunded under any circumstances.

The continuation of a student's registration in subsequent academic years is subject

to payment of the prescribed programme and registration fees for each of those years as well as the promotion to higher semesters as per the University's promotion criteria.

#### U5.6. Free-ships and Scholarships

The Board of Management, in consultation with the Board of Governors, may consider offering free-ships and/or scholarships to deserving students who maintain a minimum level of academic performance on a yearly basis.

### U 6. Credits

#### U6.1. Credit Definition

- a. **For Theory Classes:** 1 credit is equivalent to 15 contact hours.
- b. **For Tutorials:** 1 credit is equivalent to 30 contact hours.
- c. **For Laboratory/Field Work/Workshop/Project Work and Allied Activities:** 1 credit is equivalent to 30 contact hours.

#### U6.2. Typical Credit Structure

A typical Credit Structure for Programme work is given in Table 3.

Lecture Hours Per Week (L)	Tutorial Hours Per Week (T)	Practical Hours Per Week (P)	Credits (L:T:P)	Total Credits	Total Contact Hours per week
4	2	0	4:1:0	5	6
3	2	0	3:1:0	4	5
3	0	2	3:0:1	4	5
2	2	2	2:1:1	4	6
0	0	6	0:0:3	3	6
4	0	0	4:0:0	4	4
2	0	0	2:0:0	2	2

#### U6.3. Credit Requirements

##### U 6.3.1. Regular Students:

The total number of credits required to be earned by a regular student to qualify for the award of the B.Com (Hons) Degree is shown in Table 4:

Programme	Normal duration		Total number of minimum credits to be earned
	Years	Semesters	
B.Com (Hons)	3	6	148

### **U 6.3.2. Registration of Courses During a Semester**

Each academic year is divided into two Regular Semesters, Semester 1 and Semester 2, of 20 weeks' duration each and a Summer Semester of 10 weeks' duration.

A regular student is normally required to earn a total of 148 credits over 6 regular semesters spread over 3 years and averaging 24 credits in each semester such that the contact hours are around 30 hours per week.

The prescribed maximum and minimum number of credits for each semester is available in the Programme Specification document. A student has the option of registering either for the specified number of credits in each semester or a minimum number of credits.

### **U 6.3.3. Supplementary Term ( Summer Semester)**

A Supplementary Term is typically half the duration of a Regular Semester and a student can register for a maximum of 16 credits. Students who could not pass in certain courses during the Regular Semester(s) can register during a Supplementary Term to make up for the credit deficiency. Courses offered in a Supplementary Term will be decided by the Course Leaders in consultation with the HOD/Dean.

A student can Re-Sit (RS) or Re-Register (RR) or Re-Register Modified (RRM) for a Supplementary Term.

**U 6.3.4.a. Re-Sit (RS):** If a student has the attendance eligibility in any course in a regular semester and has met the minimum requirement of CE in that course during the regular semester, then the student is required to register for a Re-sit (RS) to appear in the SEE component with the earlier CE carried forward to the next opportunity (either during the Supplementary Term or a regular semester in which the particular course is offered).

**U 6.3.4.b. Re-Register (RR):** If a student does not have the attendance eligibility in any course in a regular semester, then the student is required Re-register (RR) to attend the classes in the Supplementary Term and also satisfy the requirements of CE to appear for the SEE in that course. This is applicable regardless of whether the student has met or not met the minimum requirement of CE in that course during the regular semester.

**U 6.3.4.c. Re-Register Modified (RRM):** If a student has the attendance eligibility in any course in a regular semester and has **not met** the minimum requirement of CE in that course during the regular

semester, then the student is not required to attend the classes in the Supplementary Term or a regular semester, whenever the course is offered. However, the student should register (RRM) for the course to satisfy the requirements for the CE and appear in the SEE.

**U 6.3.4.d. Eligibility:** If a student attends at least 50% of classes in the regular semester, and scores at least 20% of the maximum marks assigned to the CE component, then only the student is eligible to Re-Register (RR) for that course in the Supplementary Term. When a student Re-Registers for a course in the supplementary term, all the previous data pertaining to that course becomes null and void.

The Re-Registered student should attend the classes and meet the attendance requirements in the Supplementary Term and satisfy the requirements of the CE to appear in the SEE.

Failing to meet the stipulated criteria will result in the student's ineligibility to seek RR in a Supplementary Term and therefore, the student must register for that course in a regular semester thereby incurring a loss of a year.

**U 6.3.4.e. Additional Registration Fees:** All students registering (RS, RR or RRM) for courses during a Supplementary Term are required to pay the prescribed fees in addition to the annual fees.

Clauses U 6.3.4.a through U 6.4.4.d are summarized in Table 6 for ease of understanding.

## **U 7. Curriculum**

The curriculum includes the following:

1. **Programme Specifications (PS):** This document contains the programme aims, objectives, learning outcomes and the detailed programme structure are described.
2. **Course Specifications (CS):** This document contains the course title, course outcomes, course contents, teaching and learning methods, and recommended course resources for each of the courses.

### **U.7.1 Development of Programme Curriculum**

The Dean of the Faculty is required to propose to offer B.Com (Hons) degree programme and appoint a committee for formulating the curriculum of various courses for each B.Com (Hons) degree programme offered by that department. The committee is also required to seek and obtain the opinion of external academic and industry experts on the curriculum so formulated. The curriculum is then presented to the Academic Council for its approval before the programme is offered by the University.

<b>Table 6: Summary of Regulations Related to Supplementary Term</b>			
<b>Claus</b>	<b>During Regular Semester</b>		<b>Registration Applicable</b>
	<b>Attendance Eligibility as Per Claus U 8.1</b>	<b>CE Eligibility as Per Claus U 9.3.1</b>	
U 6.3.4.a	Yes	Yes	Must Re-sit (RS) ) in Supplementary Term or the regular semester in which the course is offered. Need not attend classes. Must Take only SEE. CE is carried forward.
U 6.3.4.b	No		Must Re-register (RR) in Supplementary Term. Must Attend Classes, Must Take CE and SEE.
U 6.3.4.c	Yes	No	Must Re-register Modified (RRM) in Supplementary Term or the regular semester in which the course is offered. Need not attend Classes. Must take CE and SEE.
U 6.3.4.d	A < 50%	CE < 20%	Ineligible for Supplementary Term. The student must register during a regular semester. The student incurs a loss of an academic year.

The curriculum for every programme is reviewed once in every 3 years i.e., after one complete delivery cycle, and the approval of the Academic Council is sought again. A member of the Faculty who formulates the curriculum of a course, delivers, and assesses students undergoing that course is known as the “**Course Leader**”.

### U.7.2 Curriculum Framework

The typical curriculum framework for the Programme is given in Table 6.

<b>Table – 6 Curriculum Framework for B.Com</b>		
<b>Sl. No.</b>	<b>Course Category</b>	<b>Credits</b>
1	Core Courses (CE)	71
2	Skill Enhancement Courses (SE)	21
3	Discipline Specific Elective (DSE)	38
4	Ability Enhancement Compulsory Courses (AECC)	12
5	Generic Elective (GE)	6
	<b>Total Credits</b>	<b>148</b>

## U 8. Programme Delivery

The courses under each programme are delivered in accordance with the timetable provided at the beginning of the semester. The delivery of a theory course may include but is not limited to:

1. Face-to-Face Lectures using Audio-Visuals

2. Workshops
3. Demonstrations
4. Guest Lectures
5. Industry Visit

Typically, a laboratory practice session is scheduled based on the number of credits it carries. Normally, one credit over the semester is equal to 30 hours. Laboratory work is normally delivered through a combination of instructions and demonstrations and is followed by student work.

Students are also required to carry out Project Work(s) which is/are a part of the curriculum. The details of student project execution and assessment are available in the Course Specifications.

#### **U 8.1. Attendance Requirement:**

- Considering the programme workload, students are advised to attend all theory, tutorial, laboratory and other sessions conducted during a semester.
- The mandatory minimum attendance is 80% of the classes in each of the courses in a given semester.
- The student will not be allowed to appear for SEE if the attendance requirement is not met with. However, a shortfall in attendance, up to a maximum of 10%, may be condoned by the Dean of the relevant Faculty under special circumstances like medical emergencies, participation in sports, cultural activities, seminars, workshops and paper presentations, etc. at the state, national or international level representing the University and with the prior permission of the concerned HOD and intimation to his/her Proctor.
- The basis for calculation of attendance shall be the period prescribed by the University in its annual calendar of events.
- For first semester, students' attendance is computed from the date of registration to the Programme.

### **U 9. Assessment**

#### **U 9.1. Achievement Testing**

During each semester, students' performance is assessed through CE and an SEE. CE and SEE components carry equal weightages.

**U 9.1.1. CE:** This includes term tests, assignments, viva-voce, quiz, seminars, mini projects, and other such evaluation methods designed for specific courses and conducted as per the norms of the University for the Assessment.

**U 9.1.2. SEE:** This includes written/laboratory examinations conducted as per the norms of the University for Assessment.

#### **U 9.2. The Examination Manual**

Regulations pertaining to **ALL ASPECTS** of the pre-examination, examination and post-examination processes are presented in detail in the RUAS Examination Manual. The following are some major issues covered in the RUAS Examination Manual. The RUAS Examination Manual is available on the University's Website.

1. Board of Examinations (BOE) and its Powers and Duties
2. Examination Calendar and Schedule
3. Registration of Candidates for Semester-end, Year-end or Supplementary Examinations
4. Eligibility of the Candidate to Write the University Examination
5. Conduct of Theory Examinations
6. Conduct of Practical Examinations/Clinical Examinations/Viva-Voce
7. Examination Timing and Bell Schedule
8. Vigilance Squads
9. Valuation Method
10. Result Review Boards
11. Rounding-off Policy
12. Grace Marks Policy
13. Calculation of Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA)
14. Misconduct and Malpractices in Examination
15. Examination Grievances and Redressal
16. Guidelines for using a Scribe in Written Examination
17. Guidelines for Retention and Disposal of Examination Process Documents and Records

### **U 9.3. Pass Criterion and Earning of Credits**

#### **U 9.3.1. Pass Criterion**

**U 9.3.1.a. Core Theory or Professional Core Elective Courses:** A student is required to score a minimum of 40% marks in CE, and a minimum of 40% marks in SEE, and a minimum of 40% marks together to pass a core (or a Professional Core Elective) course.

**U 9.3.1.b. Open Elective Courses:** A student is required to score a minimum of 40% marks in SEE and a minimum of 40% marks in CE and SEE together for a pass.

**U 9.3.1.c. Laboratory Courses:** A student is required to score a minimum of 40% marks in SEE and 40% marks overall in each laboratory course.

#### **U 9.3.2. Earning of Credits**

A student shall be considered to have successfully completed a Course and earned the credit(s) if he/she has passed the Course.

### **U 9.4. Credits Not Earned in a Course**

A student will be declared "Failed" in a course under the following circumstances:

- a. Not scoring a minimum of 40% in SEE although he/she has satisfied attendance and CE requirements;

- b. Is absent for SEE but has satisfied attendance and CE requirements;
- c. Has not satisfied the attendance requirement (not eligible for SEE);
- d. Has not scored a minimum of 40% in CE but has satisfied the attendance requirement (not eligible for SEE);
- e. Has scored at least 40% in CE but has not satisfied the attendance requirement at the end of the semester (**Note:** Such a student is not eligible to appear for SEE and the student's CE score will be made null and void).

#### U 9.5. Promotion Criterion

1. A student is permitted to carry-over all the courses from a given regular, odd semester to the next regular even semester.
2. A student can carry a maximum of 16 credits from all previous academic years for promotion to next academic year of study. The 16 credits exclude credits of "Consideration Courses".

#### Considerations:

List of Courses as mentioned below are required to be successfully completed by earning credits for award of the Degree. However, these courses will not be considered for calculation of CGPA and credits of these courses will not be taken into account for promotion from one semester to another semester.

Table - 7: B.Com (Hons)			
Sl. No	Course Code	Course Title	Credits
1	20HST103A	Communication Skills	3
2	20HST104A	Communication Skills-2	3
3	20HST101A	Elements of Social Science and Ethics	2
4	19BTN201B	Environmental Studies	2
5	19HST201B	Constitution, Human Rights and Law	2
Total Credits			12

#### U 9.6. Programme Quality Monitoring

##### U 9.6.1. Staff Student Consultative Committee

The Staff-Student Consultative Committee monitors the quality of the programme delivered by each Faculty. The committee comprises the Dean, Academic Registrar (Faculty), Administrative Registrar (Faculty), HODs, Class Representatives and other member(s) invited by the Dean. Committee meetings are scheduled during the middle of each semester.

During the committee meetings, the following issues are discussed, and suitable

action plans are initiated:

- a. Student Academic issues
  - i. Curriculum
  - ii. Programme Delivery
  - iii. Tests and Assignments and their Assessment
- b. Student Teaching and Learning Support
  - i. Programme Operations
  - ii. Library
  - iii. ICT
  - iv. Laboratories and Workshops
- c. Student Amenities
  - i. Hostel and Cafeteria
  - ii. Sports and Recreation
- d. Student Teaching and Learning Support
  - i. Programme Operations
  - ii. Library
  - iii. ICT
  - iv. Laboratories and Workshops
- e. Student Amenities
  - i. Hostel and Cafeteria
  - ii. Sports and Recreation
- f. Other Relevant Issues

#### **U 9.7. Academic Awards**

The **University's Examination Manual** contains the details of the regulations applicable to the following aspects of Academic Awards:

##### **U 9.7.1. Award of Grades**

##### **U 9.7.2. Computation of SGPA**

##### **U 9.7.3. Computation of CGPA**

##### **U 9.7.4. Announcement of Results**

##### **U 9.7.5. Re-evaluation of SEE**

##### **U 9.7.6. Withholding of Results**

##### **U 9.7.7. Statement of Learning and Achievement (Transcript/Marks Card)**

##### **U 9.7.8. Correction in the Transcript/Grade Card**

##### **U 9.7.9. Degree Certificate**

##### **U 9.7.10. Convocation**

#### **U 10. Other Academic Matters**

##### **U.10.1. Credit Framework for Online Courses**

The students can earn up to 12 credits through Online Education Portals, such as SWAYAM or international online platforms like:

- coursera.org
- ureddit.com
- udacity.com
- edx.com

The online courses can be from:

1. Professional Core Elective Group but not limited to the list of Professional Core Elective Courses specified by the department.
2. Open Elective Group but not limited to the list of Open Elective Courses specified by the University.

#### **U.10.1.1. Registration for Online Courses**

Students are required to register with the recommended online platforms of their choice for the online elective courses on the approval by the respective Head of the Department.

#### **U.10.1.2. Assessment of Online Courses**

The registered students are required to undergo assessment specified by the online platform. Further, the students are required to consult the Head of the Department for completing the assessment process.

#### **U.10.2. Student Transfers / Migration**

Students can seek a transfer from one branch to another branch (Excluding B.Des. Fashion Design) of the same Faculty in the University at the beginning of the second year (i.e. third semester) after obtaining the necessary approvals in this regard. Such transfers will be considered subject to vacancies being available in the desired branch

Migration of students from another Institution/University to the University may be accepted if there are vacancies available in the requested programme and subject to the submission of a No Objection Certificate from the Institution/University the student is presently studying in and meeting the programme requirements

Students who would like to migrate to another University/Institution will be required to obtain a No Objection Certificate from the University

#### **U.10.3. University Awards**

The University may recognize meritorious performance of students by conferring various awards. These awards will be presented to students during the convocation.

#### **U.10.4. Donor Awards**

For the award of prizes and medals instituted by donors the conditions stipulated by the donors will be considered by the Board of Management.

#### **U.10.5. Termination from the Programme**

A student will be required to withdraw from the Programme and leave the University on the following grounds:

1. Failure to earn the required number of credits within the prescribed maximum

number of attempts;

2. Absence for two or more semesters, in succession, during any part of the programme without prior approval;
3. Failure to meet the standards of discipline prescribed by the University from time to time;
4. Failure to complete the programme within the prescribed maximum duration permitted by the University's Regulations.

**U.10.6. Conduct and Discipline**

The provision relating to discipline and code of conduct that applies to every member of the University is as described in Chapter 8 of the MSRUAS Statutes.

***Any other issues not covered in this document will be referred to Academic Council. The decision of the Academic Council in such matters shall be final.***

***These Regulations may be amended from time to time by the Academic Council and approved by Board of Management.***

***Failure to read and understand the regulations is not an excuse.***