



Academic Regulations

M.Com. Programme

Faculty of Management and Commerce

Batch 2020-2021 Onwards

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Academic Regulations for M.Com. Programme

(Applicable for batches commencing from 2020-2021)

P 1. Short Title and Commencement

- a. The regulations listed under this head are common for all postgraduate programmes leading to M.Com. degree 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.

P 2. Definitions

- a. "Commission" means University Grants Commission (UGC).
- b. "Academic Council" In accordance with Section 25 of the Act, the Academic Council is the Principal Academic Policymaking Body of the University. The Academic Council shall, subject to the provision of the Act and the Statutes, have control over and responsible for the maintenance of standards of instruction, education and examination and conferment of undergraduate and postgraduate degrees, diplomas and other awards and titles in the University.
- c. "Academic Unit" means a Faculty, Department, Directorate, Academic Centre, Agency or Cell of the University designated as such by the Board of Management.
- d. "University" means the M. S. Ramaiah University of Applied Sciences (MSRUAS).
- e. "Programme" means a set of courses a student is required to successfully complete to become eligible for the award of M.Com. degree.
- f. "Department" means an academic unit, under the Faculty of Engineering and Technology, responsible for delivering a particular M.Com. degree programme.
- g. "Faculty" means the Faculty of Management and Commerce.
- h. "Full-Time students" means students who are spending their full time on campus for a programme.
- i. "Course" means a either theory or practical or both, listed under a programme.
- j. "Part-Time students" means students who are employed and are spending a part of their time on campus for a programme.
- k. "Programme" means Postgraduate programme in Management and Commerce leading to the M.Com. degree.
- l. "Statute" means the MSRUAS Statutes.

m. "Answer scripts" means test, assignment or examination answer sheet or booklet.

n. "Audit Course" means non-credited mandatory course for the award of the degree.
(NA)

P 3. Academic Programme

P3.1. Nomenclature of the Programme

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

(i) *Master of Commerce (M.Com.)*

In addition, the programme title shall be indicated, in brackets, after the abbreviation. For example, the Master of Commerce Degree Programme will be abbreviated as *M.Com.*

P3.2. Medium of Instruction

The medium of instruction for M.Com. Programmes is English.

P3.3. Programmes Offered

Please refer to **Annexure – 1**

P3.4. Study Scheme

The programme is delivered in Semester form and assessed on course basis. In this scheme, the courses are delivered and assessed semester-wise in accordance with the Programme semester-wise Timetable.

P3.5. Academic Year

The Academic Calendar will be synchronized with admission notification and allotment of candidates by the Government of Karnataka in each academic year.

P3.6. Programme Duration

P.3.6.1 Normal duration of the Programme:

The normal duration of the M.Com. Postgraduate programme is:

- a. Two years in the **Weekday Delivery Mode**
- b. Three years in the **Weekend Delivery Mode**

P.3.6.2 Maximum Duration of the Programme

The maximum period a student is allowed to complete the M.Com. Programme shall be Four Years for **weekday** and **weekend** delivery mode.

P3.7. Admission of Students**P 3.7.1. Eligibility:****a) Karnataka Government Quota (for 40% seats): (NA)**

- i. A candidate seeking admission to postgraduate programme must have passed B.Com, BBA, BBM or an equivalent examination in the appropriate discipline and secured at least 50% marks in the aggregate or equivalent CGPA.
- ii. A candidate belonging to SC/ST category will be entitled to a relaxation in the qualifying marks in accordance with the related government notification in this regard.

b) University Quota (100% of the seats):

Students seeking admission under University Quota must have passed B.Com, BBA, BBM or an equivalent examination in the appropriate discipline and secured at least 50% marks in the aggregate or equivalent CGPA.

Entry level qualifications for the various Programmes are indicated in **Annexure – 2**.

c) Foreign Student Admission Criterion:

- i. Foreign students should have Association of Indian Universities recognized First Degree qualification in the related discipline or equivalent.
- ii. Should have proof of proficiency in English.

P 3.7.2. Selection of Students

Selection of students for admission to University Quota of seats is based on 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.

P 3.7.3. Admission to Programme

Selected candidates shall complete the admission procedure within the prescribed 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.

P3.8. Annual Programme Fee

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.

P3.8.1. Free-ship and scholarships

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

P 4. Credit Scheme and Credit Structure**P4.1. Credit Definition**

- a. For theory classes and tutorials: One credit is equals to 1 contact hour.
- b. For laboratory / field work / workshops / project work and allied activities: One credit is equivalent to 2 contact hours.

A student is required to earn a total of 80 credits and pass the mandatory audit courses to become eligible for the award of the M. Com. degree.

P 5. Curriculum

The curriculum includes the:

1. **Programme specifications** document where the programme aims, objectives, learning outcomes and detailed programme structure are described; and
2. **Course specifications** document which contains the course titles, learning outcomes, syllabus, teaching and learning methods and the assessment methodology for each of the courses.

P 5.1. Development of Programme Curriculum

The Dean of the Faculty is required to establish a Board of Studies in a department that proposes to offer M.Com., Degree programme. The Board of Studies (BoS) comprises a team of faculty members under the Chairmanship of a faculty member.

The Chair and the members of BoS are nominated by the Dean of the Faculty. The BoS is responsible for formulating the curriculum of various courses for each M.Com. Degree programme offered by that department. The BoS is also required to seek and obtain the opinion of external academic and industry experts on the curriculum formulated. The curriculum is then presented to the Academic Council for its approval before the programme is offered by the University.

The curriculum for every programme is reviewed by the BoS once in every 2 years i.e., after one complete delivery cycle, and approval of the Academic Council is sought again. The BoS is also required to review the course notes prepared by the members of the Faculty for every course, in every programme, before delivering the course. A member of the faculty who formulates the curriculum of a course, delivers, and assesses students undergoing that course is known as “**Course Leader**”.

P 5.2. Curriculum Framework

The curriculum framework of the programme is given in **Annexure-3**.

P 6. Course Details

P 6.1. Course Delivery

Course delivery includes, but is not limited to, the following:

1. Face-to-Face Lectures using Audio-Visuals
2. Workshops, Group Discussions, Debates, Presentations
3. Demonstrations
4. Guest Lectures
5. Laboratory/Field work/Workshop
6. Industry Visit
7. Seminars
8. Group Exercises
9. Project Exhibitions
10. Technical Festivals

P 6.2. Course Registration

Students shall register for the courses (i.e., department common, programme specialization, faculty common and elective courses), group project and individual projects in accordance with the procedure prescribed in M.Com. Academic Operations Manual. The student will earn the corresponding credit(s) upon successful completion of each course in a semester.

P 6.3. Course Delivery Structure

For students in the Weekday Delivery mode, the course is delivered from Monday to Friday of a week. Prior to the commencement of a semester a

detailed Timetable shall be issued to the students.

For students in the Weekend Delivery mode the Course delivery structure will be on similar lines, but the programme is spread over three years.

P 7. Attendance Requirements

A student is required to have a minimum attendance of 80% to be eligible to write the examination. Students who fail to achieve the minimum attendance will be declared as "FAIL". A failed student is required to re-register, attend the course and take up all the components of assessment at the next offering.

P 7.1. Condoning of Shortfall in Attendance

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 presentation etc. at the State, National or International level representing the University and with the prior permission of the concerned HOD.

P 7.2. Examination Attendance

Students are compulsorily required to achieve the minimum attendance requirements for all the examination components in each course they have registered. There is no provision for a re-examination or any kind of re-consideration.

P 8. Assessment

The Faculty Dean constitutes a Board of Examiners (BoE) for the purpose of assessment of students' performance. The BoE, comprising Internal and External examiners, is headed by a Chairman. Normally, the Head of the Department, offering the programme, is the Chairman of BoE or any Professor of the Department nominated by the Dean. The Board of Examiners (BoE) is responsible for:

- Setting and review of question papers and evaluation of answer scripts
- Setting and review of Assignments and evaluation
- Laboratory/Workshop/Studio/Project/Internship assessment
- Supervision of Written Examinations and Conducting Laboratory Examinations

P 8.1. Course Assessment

Performance in every course will be assessed on the following two components:

Component - 1

Assignment or Equivalent (50% weight)

Component -2

Examination (50% weight)

The Course Specifications (CS) provide the details of Components-1 and 2.

A student is required to score a minimum of 40% in each of the components and 40% overall for successful completion of a course and for earning the corresponding credit(s).

P 8.1.1. Question Paper

The setting of question papers and assignments is the responsibility of the course teaching team. Question papers and assignments for each course shall be reviewed and approved by BoE.

P 8.1.2. Second Assessment and External Review

Each student's work is first assessed by the course teaching team. All the answer scripts of a given course are to be assessed by a second examiner. 10% of the evaluated scripts will be further reviewed by an examiner who is external to the University. An External examiner will have tenure of 2 years which can be renewed for a further period of 2 years. The first assessor or assessing team is required to fill in the evaluation data and write the Post Course Assessment Report (PMAR).

P 8.1.3. Feedback on Assessed work

After completing assessment of the course, the awarded marks and distribution pattern will be reviewed by the Dean of the Faculty before scheduling a face-to-face feedback session with the student. The course teaching team along with the concerned Head of the Department should provide face-to-face feedback to the student regarding his/her performance after handing over the assessed documents on a prescheduled day. After the feedback, the assessed documents are collected and deposited with the Examination and Assessment Unit of the Faculty.

P 8.2. Failure and Re-registration

A minimum of 40 % marks in the component 1 and a minimum of 40% marks in the written examination are required for successful completion of a course. A student failing in any one of the components will be declared 'FAILED' in the course. A failed student who has fulfilled the attendance criterion is eligible to reregister for the course in the next offering or re-register under

P 9. Programme Quality Monitoring

P 9.1. Staff Student Consultative Committee

The Staff-Student Consultative Committee looks into the quality of the programmes 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 at the end of 4th week 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. Course examination, Assignment, and their Assessment
- b. Student Teaching and Learning Support
 - i. Programme Operations
 - ii. Examination and Assessment
 - iii. Library
 - iv. Information and Communication Technologies (ICT)
 - v. Laboratories and Workshops
- c. Student Amenities
 - i. Hostel and Cafeteria
 - ii. Sports and Recreation
- d. Any other matter with the permission of the Chair

P 9.2. Subject Assessment Board (SAB)

SAB meetings are chaired by the Dean of the concerned Faculty. The Heads of Departments, Internal and External Examiners are the members of SAB. The Subject Assessment Board meets once in six months during the programme. The meetings will be scheduled by the Academic Registrar (Faculty). The Board objectively examines the course delivery, examination and evaluation processes to ensure academic standards based on data compiled for the six-month period are met. The most important task is to review the standard of assessment and its comparability across courses. The Subject Assessment Board will confirm course marks/grade after completing its review. Once the grades have been confirmed by SAB, they must not subsequently be altered by any other Board, unless an error in transcription or an omission is discovered.

P 9.3. Programme Assessment Board (PAB)

PAB meetings are chaired by the Dean of the concerned Faculty. The Heads of Departments, Internal and External Examiners and an Observer nominated by the Vice Chancellor are the other members of PAB. The Programme Assessment Board meets at the end of the programme. The purpose of the Programme Assessment Board is to make decisions on progression and awards for all students registered for the named award for which the Board is responsible. In reaching a decision on progression or an award, the Board must consider the overall performance of the student. The overall performance of the student is made up of course marks which have been confirmed by the Subject Assessment Board.

P 9.4. Academic Awards

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

- P 9.4.1. Award of Grades**
- P 9.4.2. Computation of SGPA**
- P 9.4.3. Computation of CGPA**
- P 9.4.4. Announcement of Results**
- P 9.4.5. Re-evaluation**
- P 9.4.6. Withholding of Results**
- P 9.4.7. Statement of Learning and Achievement (Transcript/Marks Card)**
- P 9.4.8. Correction in the Transcript/Grade Card**
- P 9.4.9. Degree Certificate**
- P 9.4.10. Convocation**

P 9.4.11. Awards and Honors for students

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

P 9.4.12. 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.

P 9.4.13. Corrections in Statement of Learning & Achievement Certificates

Students can apply for correction in any transcript/marks card and degree certificate issued by the University within six months from the date of issue.

P 9.4.14. Duplicate Transcripts and Degree Certificate

In the event of a student losing the original transcripts or degree certificate, he/she can apply for the issue of re-printed documents. Re-printed transcripts will be issued against payment of the prescribed fee. The reprints will carry the caption "Duplicate".

P 9.4.15. Inter-University transfer of students

Inter-University transfer of students is permitted as per the norms of UGC

P 10. Other Academic Matters**P 10.1. Academic Calendar**

The Academic Calendar will notify the important dates to assist students and Faculty members. These include dates for registration of programmes/courses, deferral of a course or project(s) and last dates for withdrawal from programmes. This will enable students to be well prepared, minimize their chances of missing course assessment and project assessment schedules and allow them to take full advantage of the flexibility provided in the course-based system.

P 10.2. Missing a Course / Failure to Complete a Course:

If a student is unable to complete a course due to any reason leading to non-assessment, the student is required to re-register for that course in the next offering.

P 10.3. Programme Change

A change of Programme, from one specialization to another, may be requested by a student.

However, a request for programme change may only be permitted, within the department, subject to availability of vacancies in the target programme and if the request was made prior to commencement of programme specific courses. Such requests can be made through an application to be submitted to the Academic Registrar (Faculty) at least two weeks in advance.

P 10.4. Withdrawal from the Programme

A student undergoing the programme is allowed to withdraw at any point during the programme of study after submitting a request to the Academic Registrar (Faculty).

Permission to withdraw shall be given by the Academic Registrar (Faculty) after obtaining the approval of the Dean of the concerned Faculty.

Any fees and other charges collected for that academic year shall not be refundable.

At the student's request a Certificate will be issued for the courses successfully completed.

P 10.5. Termination from the programme

A student will be directed to discontinue the programme and leave the University on the following grounds:

- a. Failure to meet the standards of discipline as prescribed by the University from time to time.
- b. Failure to complete the programme within the prescribed maximum duration permitted by the University's regulations.

P 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.

P 10.7. Intellectual Property

The provision governing Intellectual Property that is generated by a member of the University is as described in Chapter 9 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.

Annexure – 1**List of M.Com. Programmes Offered from the Academic Year 2020-21 Onwards**

No.	Programme	Department
1.	Accounting and Taxation	Commerce
2.	Banking and Finance	

User-oriented Postgraduate Programmes (UoPC)

The Board of Management, after obtaining the consent of the Board of Governors, is empowered to formulate and offer exclusive programmes through the University's Faculties to cater to the specific needs of Industry, Businesses and Corporations.

The candidates sponsored by such businesses/corporations shall meet the eligibility requirements for the M.Com., programme. These students will also follow the University's Academic Regulations, with such exceptions as may be approved by the Academic Council, for the Postgraduate Programme leading to M.Com. degree.

Annexure – 2

Eligibility Criteria for M.Com. Programmes

Sl. No	Programme	Entry Level Qualification
1.	Accounting and Taxation	B.Com, BBA, BBM or an equivalent examination in the appropriate discipline related to commerce and management
2.	Banking and Finance	B.Com, BBA, BBM or an equivalent examination in the appropriate discipline related to commerce and management

Annexure – 3

Curriculum Framework

SEMESTER 1

Sl.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	19MOC501B	Accounting for Decision Making	3		-	3	100
2	19MOC502B	Business Economics and Environment	3		--	3	100
3	19MOC503B	Financial Management	3		--	3	100
4	19MOC504B	Business Statistics	3		-	3	100
5	19MOC505B	Marketing Management	3		--	3	100
Total			15			15	500
Total number of contact hours per week			15 hours				
Number of credits can be registered			Minimum		10	Maximum 15	

SEMESTER 2

Sl.	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1		Specialization – 1	4		--	4	100
2		Specialization – 2	4		--	4	100
3	19MOC506B	Management Information systems	3		-	3	100
4	19MBA508B	Strategic Management	4	-	-	4	100
5	19MBA515B	Entrepreneurship Development	4	--	--	4	100
Total			19			19	500
Total number of contact hours per week			19 hours				
Number of credits can be registered			Minimum		15	Maximum 19	

SEMESTER 3

Sl	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1.		Specialization – 3	4		--	4	100
2.		Specialization – 4	4		--	4	100
3.		Specialization – 5	4		--	4	100
4.	19OLC540B 19MOC507B	i. Online Certification Course – 1 ii. E – Commerce (Choose any one)	3	--	--	3	100
5.	19OLC550B 19MOC508B	i. Online Certification Course – 2 ii. International trade (Choose any one)	3	--	--	3	100
6.		Elective Courses* (Any one of 3)	--	--	--	7	100
	19ACT591B	Summer Internship					
	19ACT592B	Summer Articleship					
	19ACT593B	Teaching Practice					
Total			18	-		25	600
Total number of contact hours per Week			18 hours				
Number of credits can be registered			Minimum	21	Maximum	25	

SEMESTER 4

Sl.No	Code	Course Title	Theory (h/W/S)	Tutorials (h/W/S)	Practical (h/W/S)	Total Credits	Max. Marks
1	19MOC509B	Research Methodology	2	--	--	2	100
2	19ACT599B	Group Project	--	--	--	5	100
3	19ACT600B	Thesis and Publication	--	--	--	14	200
Total			2	-	-	21	400
Total number of contact hours per week			02 hours				
Number of credits can be registered			Minimum	16	Maximum	21	