

# Ordinance No. V(61A)

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## **GENERAL:-**

- This ordinance may be called “**Ordinance Relating to Master of Commerce**” Programme.
- It shall come into force from academic session 2018-19.
- This supersedes the previous Ordinance relating to Master of Commerce Programme [V-61A]

## **1. INTRODUCTION**

Acharya Vishnu Gupt Subharti College of Management & Commerce has been established in 2008 under Swami Vivekanand Subharti University, Meerut with the vision **to produce highly qualified skilled, trained, competent management professionals and entrepreneurs for the benefit of industry, government and society.**

Mission to establish the AVGSCMC was specifically centralized to focus on:

- Learning through Doing and providing for holistic and value based development and growth of students which enhances their employability and skill.
- To Inspire and empower the students to become innovative leaders, contribute to the success of organizations, government and welfare and betterment of global community.
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs.
- To continuously evaluate our performance against suitable benchmarks, develop new programs, global tie-ups so on and so forth to meet stakeholder’s requirement.

## **MASTER OF COMMERCE- (M.COM)**

### **i. PROGRAMME OBJECTIVES:**

1. To prepare students for successful careers in industry that meet the needs of Indian and multinational companies.
2. To develop the ability among students for financial analysis.
3. To provide students with a sound foundation in the Commerce fundamentals leading to application.
4. To develop the students with requisite knowledge, skills &right attitude necessary to provide effective leadership in a global environment.
5. To develop proactive thinking so as to perform effectively in the dynamic socio-economic environment in the field of commerce.

### **ii. PROGRAMME OUTCOME:**

After successful completion of the programme, an individual will be able to:

1. Apply knowledge of commerce theories and practices.
2. Demonstrate Analytical and critical thinking abilities for data-based decision making.
3. Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.

4. Integrate and others in the achievement of organizational goals, contributing effectively to a team environment.
5. Demonstrate confidence and professionalism in work.

## **2. RULES AND REGULATIONS FOR ADMISSION IN MCOM**

- 2.1 For admission in Master of Commerce programme, the applicant should have passed with a minimum aggregate of 45% (40% for SC/ST) in Graduation or equivalent from a recognized University.
- 2.2.1 The applicants may be required to appear at an entrance test followed by group discussion, interview and counseling before admission.
- 2.2.2 The reservation and relaxation for SC/ST/OBC/PWD and other categories shall be as per the rules of the Central Government/State Government, whichever is applicable.
- 2.3. The entire programme has to be completed within a maximum of five years from the date of original admission in the programme.

## **3. CURRICULUM/ STRUCTURE OF PROGRAMME OF MCOM**

3.1 The programme shall be spread over two academic years, spread over four semesters comprising actual teaching for a minimum of 90 days in each semester. There is a compulsory summer training of 6 weeks after the completion of 1<sup>st</sup> year of the program. The student may choose in the 4<sup>th</sup> semester to either complete the course with field work/dissertation under a core faculty of the department or pursue corresponding theory courses.

3.2 The programme focuses on the following aspects:

- a) Competency
- b) Entrepreneurship
- c) Skill Enhancement
- d) Value Added Courses
- e) Extracurricular activities

### **3.3 Choice Based Credit System (CBCS):**

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed.

The curriculum offers a total of 24 courses out of which the student has to complete 16 Theory courses and one Dissertation in the final semester. The total number of credits required for the award of MCOM degree is 70 credits. The courses are divided into 2 categories, i.e. Core courses and Discipline Specific Electives.

**1. Core Course (14 for Honours):** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. The program has 12 Core Courses of 4 credits each.

**2. Elective Course:** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

**2.1 Discipline Specific Elective (DSE) Course (4 for Honours courses):** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective (to be offered by main discipline/subject of study). The program has 12 discipline elective of 4 credits

**2.2 Dissertation/Project Work:** An elective course of 6 credits designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project work. A Project/Dissertation work *may be* given in lieu of a discipline specific elective paper. The program will have a Research Project in the 4<sup>th</sup> semester of 6 credits.

**2.3 Generic Elective Course (GEC) (4 for Honours courses):** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure to other subjects/disciplines is called a Generic Elective Course.

**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.

**3. Ability Enhancement Courses:** The Ability Enhancement (AE) Courses may be of two kinds: AE Compulsory Course (AECC) and Skill Enhancement Courses (SEC). AECC courses (two) are the courses based upon the content that leads to knowledge enhancement. They [(i) Environmental Science, (ii) English/MIL Communication] are *mandatory* for all disciplines. SEC courses (minimum two) are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

All core courses, discipline electives have a practical component along with theory.

**3.4** The academic calendar shall be as follows:-

<b>I , III Semester</b>	Session - 1st Aug. to 30th Nov Exam - 1st Dec. to 15th Dec
<b>II , IV Semester</b>	Session - 1st Jan. to 10th May Exam - 1st May to 15th May

**3.5: Table of MCOM programme Structure under CBCS from the academic year 2018-19**

**SEMESTER I**

Course Code	Course	Course Type	Teaching Load per week				Credit	Marks			Total Marks
			L	T	P	Total		Continuous Comprehensive Assessment (CCA)			
								Tes ts	GD /P/ CT	AT T	

M.COM-101	Organization Theory and Behavior	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-102	Statistical Analysis	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-103	Economic Analysis	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-104	Accounting Theory and Practice	Core Course	3	1	-	4	4	15	5	10	70	100
<b>Total</b>						<b>16</b>	<b>16</b>	<b>120</b>			<b>280</b>	<b>400</b>

<b>SEMESTER II</b>												
Course Code	Course	Course Type	Teaching Load per week				Credit	Marks			Total Marks	
			L	T	P	Total		Continuous Comprehensive Assessment (CCA)				
								Tes ts	GD /P/ CT	AT T		
M.COM-201	Financial Management And Policy	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-202	Business Environment	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-203	Quantitative Techniques & Business Decision Making	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-204	Marketing Management	Core Course	3	1	-	4	4	15	5	10	70	100
<b>Total</b>						<b>16</b>	<b>16</b>	<b>120</b>			<b>280</b>	<b>400</b>

SEMESTER III												
Course Code	Course	Course Type	Teaching Load per week				Credit	Marks			Total Marks	
			L	T	P	Total		Continuous Comprehensive Assessment (CCA)				
								Tes ts	GD /P/ CT	AT T		
M.COM-301	Strategic Management	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-302	Research Methodology	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM- GrpA or GrpB or GrpC	Elective I (Discipline 1)	Discipline Elective	3	1	-	4	4	15	5	10	70	100
	Elective II (Discipline 1)	Discipline Elective	3	1	-	4	4	15	5	10	70	100
<b>Total</b>						<b>16</b>	<b>16</b>	<b>120</b>			<b>280</b>	<b>400</b>

SEMESTER IV												
Course Code	Course	Course Type	Teaching Load per week				Credit	Marks			Total Marks	
			L	T	P	Total		Continuous Comprehensive Assessment (CCA)				
								Tes ts	GD /P/ CT	AT T		
M.COM-401	International Business	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-402	Human Resource Management	Core Course	3	1	-	4	4	15	5	10	70	100
M.COM-403	Research Project	Practical Work	-	-	-	-	6	-	-	-	100	100
M.COM- GrpA or GrpB or GrpC	Elective I (Discipline 2)	Discipline Elective	3	1	-	4	4	15	5	10	70	100

GrpC													
	Elective II (Discipline 2)	Discipline Elective	3	1	-	4	4	15	5	10	70	100	
	<b>Total</b>					<b>16</b>	<b>22</b>	<b>120</b>			<b>380</b>	<b>500</b>	

### 3.6 List of all Courses under different categories for MCOM Programme

Course Type	Course Code	Course Name	
<b>Core Course</b>	M.COM-101	Organization Theory and Behavior	
	M.COM-102	Statistical Analysis	
	M.COM-103	Economic Analysis	
	M.COM-104	Accounting Theory and Practice	
	M.COM-201	Financial Management And Policy	
	M.COM-202	Business Environment	
	M.COM-203	Quantitative Techniques & Business Decision Making	
	M.COM-204	Marketing Management	
	M.COM-301	Strategic Management	
	M.COM-302	Research Methodology	
	M.COM-401	International Business	
	M.COM-402	Human Resource Management	
<b>Other Discipline Specific Elective</b> (Any one group in III and IV Semester) Group taken once in III Semester cannot be repeated in IV semester.	<b>GROUP A (Any Two)</b>	M.Com Grp A1	Management of financial institutions and services
		M.Com Grp A2	Security Analysis and Portfolio Management
		M.Com Grp A3	Working Capital Management
	<b>GROUP B (Any Two)</b>	M.Com Grp B1	Corporate Laws
		M.Com Grp B2	Banking Products and Services
		M.Com Grp B3	Tax Planning and Management
	<b>GROUP C (Any Two)</b>	M.Com Grp C1	Risk and Insurance Management
		M.Com Grp C2	Rural Banking, Micro Finance and Small Groups Management
		M.Com Grp C3	Project Management
<b>Dissertation</b>	M.Com 403	Research Project	
<b>Non-Credit Compulsory Course</b>	HVE-01	Human Values & Professional Ethics	

#### **Non-Credit Compulsory Course (HVE-01) to be completed in M.Com Ist Year.**

Human Values and Professional Ethics

#### **Non-Credit NPTEL based Add-On Course/Certificates (Optional)**

Soft Skills for Business Negotiations and Marketing Strategies

Supply Chain Analytics

E-Business

Innovation, Business Model & Entrepreneurship

Knowledge Management

Leadership

Management of Inventory Systems

Management of New Products and Services

Managing Services

Financial Statement Analysis and Reporting

## **4. EXAMINATION AND EVALUATION**

### **4.1 ATTENDANCE:**

The students are expected to attend all the classes and should not have less than 75 % attendance in theory as well as in practical classes, wherever held, to become eligible to appear for the university examination. Short fall in attendance can, however be condoned in deserving cases to the extent of 10% by the Principal. If the short fall is more than 10% but not more than 15%, the Principal may recommend deserving cases to the Vice Chancellor for condonation. The order of the Vice Chancellor in this regard shall be final.

### **4.2 EXAMINATION:**

All Courses offered by AVGSCMC under M.Com programme will have an evaluation system within two components as:

1. Continuous Comprehensive Assessment (CCA) accounting for 30% of the final grade that a student gets in a course, and
2. End-Semester Examination (ESE) accounting for the remaining 70% of the final grade that the student gets in a course.

**A student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful in a course.**

#### **4.2.1 CONTINUOUS COMPREHENSIVE ASSESSMENT (CCA) :**

Continuous Comprehensive Assessment (CCA) will be of **30 marks** comprised:

- 4.2.1.1 Midterm written test / practical including in-between snap tests if any shall carry **15 marks** independently in each subject.
- 4.2.1.2 Class test, Group Assignment, and Individual Presentation will be awarded a total of **5 marks** independently in each subject.
- 4.2.1.3 A maximum of **10 marks** in each subject shall be awarded for attending classes (theory / practical) as per the following norms:

85- 100% attendance	-	10 Marks
80- 84.99% attendance	-	9 Marks
75- 79.99% attendance	-	8 Marks
70 – 74.99 % attendance	-	7 Marks
65 – 69.99% attendance	-	5 Marks
60 – 64.99% attendance	-	3 Marks
51 - 59.99% attendance	-	2 Marks
50% attendance	-	1 Mark
Less than 50% attendance	-	0 Mark

#### 4.2.2 END SEMESTER EXAMINATION (ESE)

The remaining 70% of the final grade of the student in a course will be assessed on the basis of an end semester examination (ESE) that will be for three hours duration and will cover the entire syllabus of the course.

The question papers for the ESE will be got set by the Controller of Examinations (CoE) of the Swami Vivekanand Subharti University (SVSU) by a selected faculty panel.

#### 4.2.3 RESEARCH PROJECT(M.COM-403)

In the fourth semester, every student will have to submit a Research Project Report on a problem/topic to be assigned by the Dean, under the supervision of a core faculty member of the Institute.

The research project report will carry 100 marks. The evaluation of the project report will be done by an external examiner and will consist of (i) Evaluation of Project Report (75 Marks) and (ii) Viva on Project (25 Marks).

The report will contain the objectives and scope of the study, research methodology, use and importance of the study, analysis of the data collected, conclusions and recommendations. It will contain appropriate charts, diagrams and bibliography. A certificate of the Supervisor and the Head of the Institution certifying the authenticity of the report shall be attached therewith. The student will submit three copies of the report. The number of pages in the report will be 75 or more. The report should be typed in A-4 size paper.

#### 4.3 PAPER SETTING

The work of setting the end semester examination papers and evaluation of scripts and conduct of the end semester practical examination shall be assigned to the course teachers as well as to outsiders, ordinarily in the ratio of 50:50 for internal and external valuation respectively.

#### 4.4 RESULTS

The result shall be prepared at the end of each academic year of the course by aggregating the marks obtained in the theory and practical examinations in all the semesters of the course till date.

16. (a) A candidate shall be declared as passed at the end of an academic year if he/she secures minimum 40% marks in each theory & practical paper separately (including project reports and comprehensive viva) and 40% in aggregate.
- (b) If a student obtained 40% marks in at least 50% of the papers (ignoring fractions) including project report, he/she will be provisionally promoted to the next year with carryover papers and will have to appear & obtain pass marks in carryover papers along with the subsequent regular examinations for the relevant semester.
- (c) If a candidate fails in only one head/subject and having passed in all other head/subject of the given examination of the year than his/her deficiency of maximum five (05) marks may be fulfilled by grace marks after fulfilling the conditions given below:
  - (A) If a candidate fails in only one head/subject and having passed in all other heads/subjects of the given examination of a **semester\*/year**, then his/her deficiency of marks may be fulfilled by grace marks under the following conditions: -

- (i) Grace marks is not a matter of right of the student but is the discretion of the University.
- (ii) Provided that the candidate has appeared in the main examination of the concerned course and falls short of pass marks by not more than five (05) marks in theory paper only. Benefit of above mentioned shall not be given to the candidate who had appeared in supplementary/special examination/carry over examination.
- (iii) Further, benefit of grace marks may be given only to the candidate who will pass the entire concerned examination of the **semester\*/year** after awarding the grace marks and not for the purpose of promoting the student to next year with back papers or for improvement of division or percentage.
- (iv) If in a head/subject of an examination passing in Theory, Practical or sessional exams separately is mandatory, then the benefit of grace marks shall be given only in Theory examination of the University examination.
- (v) The award of grace marks permissible shall be on the basis of 1 grace mark for every 05 marks secured by an examinee over and above the minimum passing aggregate marks of all subjects of the year.

(B) Awarding of Grace Marks shall be done as given below:-

Aggregate Marks Obtained over & above minimum passing marks	Permissible Grace Marks
1-5	1
6-10	2
11-15	3
16-20	4
21-25	5

(i) Total number of Grace marks given to the student will be marked with astrick (\*) at the bottom of the marksheet.

\* Grace mark in semester examination will be considered hereinafter.

- (d) A student not covered by clause (a) to (c) above shall have the following options to complete his/her course -
  - (i) He/ she may take admission on payment of full annual course fee and repeat the entire year of study. He /She shall be treated as a regular student. Or
  - (ii) He /She may pay only University exam fee for the End Semester Examination and appear in the End Semester University exams directly. He /She shall not be allowed to attend classes and the Sessional marks obtained earlier shall be retained. Or
  - (iii) He /She may pay half of the annual course fee and attend classes. The sessional marks obtained by him/her earlier shall be retained. There will not be any requirement of minimum attendance for appearing in the University examination
- (e) A student will not be promoted to the next academic year if the carryover papers are more than 50% at one point of time.

## **5. EVALUATION UNDER GRADING ASSESSMENT**

The minimum Grade/ Grade Point required to pass each paper in a semester examination under CBCS shall be Grade D/ Grade Point 4 in each theory paper/ Practical/Project (wherever applicable) in External Examination and Internal Assessment separately.

### **5.1 CALCULATION CRITERIA:-**

To implement the following grading system, the colleges/campuses shall use the following UGC recommended 10 point grading system:

<b>Marks (%)</b>	<b>Letter Grades</b>	<b>Grade Points (G)</b>
85-100	A++ (Outstanding)	10
75 to < 85	A+ (Excellent)	9
70 to <75	A (Very Good)	8
65 to <70	B+ (Good)	7
60 to <65	B (Above Average)	6
50 to <60	C (Average)	5
40 to <50	D (Pass)	4
0 to <40	F (Fail)	0
	AB (Absent)	0

### **5.2 COMPUTATION OF SGPA AND CGPA**

$(S_i) = \frac{\sum (C_i \times G_i)}{\sum C_i}$ , where  $C_i$  is the number of credits of the  $i$ th course and  $G_i$  is the grade point scored by the student in the  $i$ th course.

$CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$  where  $S_i$  is the SGPA of the  $i$ th semester and  $C_i$  is the total number of credits in that semester.

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

## **6. POWER TO MODIFY**

In the event of any emergent situation, if any deviation is considered necessary, the Vice Chancellor is authorized to modify the Ordinance. Subject to subsequent ratification by the Executive Council.