

Ordinance No. V (62A)

B.Com -GENERAL

- This ordinance may be called “**Ordinance Relating to Bachelor of Commerce** Programme.
- It shall come into force from academic session 2018-19.
- This supersedes the previous Ordinance relating to **Bachelor of Commerce** Programme [V-62A]

1. INTRODUCTION

Acharya Vishnu Gupt Subharti College of Management and Commerce (AVGSCMC) 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 Programmes, global tie-ups so on and so forth to meet stakeholder’s requirement.

i. **PROGRAMME OBJECTIVES:**

1. To provide students with a sound foundation in the fundamentals of commerce leading to application.
2. To help students to acquire conceptual knowledge of accounting and to impart skill for recording various kinds of business transactions.
3. To promote student awareness of the life-long learning and to introduce them to professional ethics and codes of professional practice
4. To provide opportunity for students to gain exposure in theoretical and practical exposure in multidisciplinary areas.
5. To develop the ability among students for self-learning and soft skills to react aptly in different situations.

Specifically the objectives of the B.Com Programme are:

1. To develop skills in students for new areas of finance and commerce.
2. To stimulate in students an interest in research and initiate them into methodologies of research.
3. To foster thinking minds that are sensitive to societal needs and issues thus making them good human beings and responsible members of the society.

ii. PROGRAMME OUTCOME:

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

1. Develop the skills like effective communication, decision making and problem solving in day to day business.
2. Demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
3. Demonstrate ethical and value-based leadership ability.
4. Define and analyze regional, national, global economic, legal, and ethical aspects of business.
5. Integrate others in the achievement of organizational goals, contributing effectively to a team environment.
6. Demonstrate work ethics for the good of others and translate into a good citizen.
7. Demonstrate responsibility towards environment and the society.

2. RULES AND REGULATIONS FOR ADMISSION IN B.Com

2.1 For admission in Bachelor of Commerce programme, the applicant should have passed with a minimum aggregate of 45% (40% for SC/ST/OBC) in Intermediate.

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 B.Com

3.1 The programme shall be spread over three academic years, spread over six semesters comprising actual teaching for a minimum of 90 days in each semester and Industrial Training for Summer internship of 6 to 8 weeks after the second year and before the start of third year.

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 40 credit based courses out of which the student has to complete 26 courses of which 25 are credit courses and one is non-credit compulsory course. The total number of credits required for the award of B.Com degree is 130 credits. The courses are divided into 5 categories, i.e. Core Courses, Ability Enhancement Courses, Discipline Specific Elective, Generic Elective and Skills Enhancement Courses.

1. Core Course : A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. The programme has 8 core courses of 6 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 : 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 programme has 8 electives is of 4 credits each.

2.2 Dissertation/Project Work: The programme offers one summer training project work of 6 credits after two years of programme, which will have to be done in a organization/ Industry and will be in 5th semester.

In the sixth semester a Dissertation course of 6 credits has been included which is designed to provide special/advanced knowledge, such as supplementary study/support study to a project work. Candidate studies such course on his own with an advisory support by a teacher/faculty member.

2.3 Generic Elective Course (GEC): 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. The Programme has 12 generic electives of 6 credits each.

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 (AEC): 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. The programme offers two Ability Enhancement Compulsory Courses of 3 credits each. They are to be completed in the first year. The programme offers a total of 8 Skill Enhancement Courses comprises of 3 credits each.

All core courses have a practical component, along with theory. Ability Enhancement courses are theory based and Skills Enhancement courses have theory with the practical component if required.

After the fourth semester examination every students during the summer vacation will undergo an on-the-job practical training in a manufacturing, service or financial organization. The training will be for 6 to 8 weeks. The training will be as per the schedule mentioned in the curriculum. At the end of the summer training the students shall submit a project report along with the certificate from company. The project report is to be prepared by the student and to be submitted to the department within the stipulated time for assessment in the 5th semester.

3.4 The academic calendar shall be as follows:-

1st , 3rd & 5th Semester	Session - 1st Aug. to 30th Nov Exam - 1st Dec. to 15th Dec
2nd , 4th & 6th Semester	Session - 1st Jan. to 10th May Exam – 11th May to 31st May Summer Training – 1st June to 31st July

3.5: Table of B.Com programme Structure under CBCS from the academic year 2018-19

Course Code	Course	Course Type	Teaching Load per week				Credit	Marks		Total Marks
			L	T	P	Total		Continuous Comprehensive Assessment (CCA)	End-Semester Examination (ESE)	
SEMESTER I										
AEC-01	English Language	Ability-Enhancement Compulsory Course								
AEC-02	Environmental Studies		2	1	-	3	3	15	35	50
B.Com-101	Financial Accounting	Core Course	5	1	-	6	6	30	70	100
B.Com-102	Business Organization and	Core Course	5	1	-	6	6	30	70	100

	Management									
B.Com-103 / B.Com-104	Any One	Generic Elective	5	1	-	6	6	30	70	100
Total			17	4		21	21	105	245	350

SEMESTER-II

AEC-01	English Language	Ability- Enhanceme nt Compulsor y Course								
AEC-02	Environmental Studies		2	1	-	3	3	15	35	50
B.Com-201	Business Law	Core Course	5	1	-	6	6	30	70	100
B.Com-202	Business Mathematics and Statistics	Core Course	5	1	-	6	6	30	70	100
B.Com-203 / B.Com-204	Any One	Generic Elective	5	1	-	6	6	30	70	100
TOTAL						21	21	105	245	350

SEMESTER-III

B.Com-301	Auditing	Core Course	5	1	-	6	6	30	70	100
B.Com-302	Income Tax Law and Practice	Core Course	5	1	-	6	6	30	70	100
B.Com-303 / B.Com-304	Any One	Generic Elective	5	1	-	6	6	30	70	100
SEC-01 / SEC- 02	Any One	Skill enhance ment course	2	1		3	3	30	70	100
Total						21	21	120	280	400

SEMESTER-IV

B.Com-401	Research Methodology	Core Course	5	1	-	6	6	30	70	100
B.Com-402	Corporate Accounting	Core Course	5	1	-	6	6	30	70	100
B.Com -403 /	Any One	Generic Elective	5	1	-	6	6	30	70	100

B.Com-404										
SEC-03 / SEC-04	Any One	Skill enhancement course	2	1	-	3	3	30	70	100
						21	21	120	280	400

SEMESTER V

B.Com- 501A/ B.Com 501B	Any one	Discipline specific elective	3	1	-	4	4	30	70	100
B.Com- 502A / B.Com 502B	Any one	Discipline specific elective	3	1	-	4	4	30	70	100
B.Com- 503 / B.Com-504	Any One	Generic Elective	5	1		6	6	30	70	100
SEC-05 / SEC-06	Any One	Skill enhancement course	2	1	-	3	3	30	70	100
B.Com-551	Summer Training Project Report	Field work					6			100
Total						17	23	120	280	500

SEMESTER-VI

B.Com-601A/ B.Com-601B	Any one	Discipline specific elective	3	1	-	4	4	30	70	100
B.Com- 602A / B.com-602B	Any one	Discipline specific elective	3	1	-	4	4	30	70	100
B.Com- 603/ B.Com-604	Any One	Generic Elective	5	1	-	6	6	30	70	100

SEC-07/ SEC-08	Any One	Skill enhancement course	2	1	-	3	3	30	70	100
B.Com-651	Dissertations	Field work				6	6			100
TOTAL						23	23	120	280	500

3.6 List of all Courses under different categories for B.Com Programme

Course Type	Course Code	Course Name
Core Course	B.Com-101	Financial Accounting
	B.Com-102	Business Organization and Management
	B.Com-201	Business Law
	B.Com-202	Business Mathematics and Statistics
	B.Com-301	Auditing
	B.Com-302	Income Tax Law and Practice
	B.Com-401	Research Methodology
	B.Com-402	Corporate Accounting
Project/Research/ Dissertation / Summer Training/Internship	B.Com-551	Summer Training Project Report
	B.Com-651	Dissertation
Generic Elective	B.Com-103	Business Communication
	B.Com-104	Indian Economic Development
	B.Com-203	International Business
	B.Com-204	Computer Application in Business
	B.Com-303	Company Law
	B.Com-304	Corporate Governance & Business Ethics
	B.Com - 403	Cost Accounting
	B.Com-404	Human Resource Management
	B.Com- 503	Principles of Micro Economics
	B.Com -504	Business Information System
	B.Com- 603	Material Management
	B.Com-604	Digital Marketing
Discipline Specific Elective	B.Com-501A	Organisational Behaviour
	B.Com 501B	Fundamental of Financial Management
	B.Com-502A	Principles of Marketing
	B.Com-502B	Goods and Service Tax
	B.Com-601A	Banker and Customer Relation Ship
	B.Com-601B	Industrial Relation

	B.Com-602A	Banking and Insurance
	B.Com-602B	Rural Banking and Micro Finance
Ability Enhancement Compulsory Course	AEC-01	English Language
	AEC-02	Environmental Studies
Skill Enhancement Course	SEC-01	Personality Development & Communication Skill
	SEC-02	E-Commerce
	SEC-03	Entrepreneurship For Small Business
	SEC-04	Commodity and Stock Market
	SEC-05	Personal Selling and Salesmanship
	SEC-06	Talent and Knowledge Management
	SEC-07	Cyber Crimes and Law
	SEC-08	Office Management
Non-Credit Compulsory Course	HVE-01	Human Values & Professional Ethics

Non-Credit Compulsory Course to be completed B.Com Ist Year
Human Values and Professional Ethics (HVE-01)

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 B.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 of:

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, Case Study 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 SUMMER TRAINING PROJECT REPORT (B. COM-551)

1. After the fourth semester examination, every student during the summer vacation will undergo an on-the-job practical training in a manufacturing, service or financial organization. The training will be for 6 to 8 weeks.
2. During the training, the student is expected to learn about the organization and analyze and suggest solutions of a live problem. The objective is to equip the student with the knowledge of

actual functioning of the organization and problems faced by it with a view to exploring feasible solutions and suggestions.

3. During the training, the organization (where the student is undergoing training) will assign a problem/project to the student.
4. The student, after completion of the training will submit a report that will form part of the fifth semester examination.
5. The report (based on the training and the problem/project studied) prepared by the student will be known as Summer Training Project Report. The report should ordinarily be based on primary data. It should reflect in-depth study of a micro problem, ordinarily assigned by the organization where student undergoes training. Relevant tables and bibliography should support it.
6. The report should have a comprehensive chapter about the organization where the student has undergone training. This should deal with brief history of the organization, its structure, performance, products/services and problems faced. This chapter will form part I of the report. Part II of the report will contain the study of the micro research problem. The size of the report ordinarily will be 80 to 120 typed pages in standard font size (12) and double spacing. Three neatly typed and hard bound (paperback) copies of the report will be submitted to the Department. The report will be typed in A-4 size paper.
7. The report will have two certificates. One by the Head of the Department and the other by the Reporting Officer of the organization where the student has undergone training. These two certificates should be attached in the beginning of the report.
8. The report will be evaluated by one external examiner. He/She shall award marks on the Summer Training Report out of maximum of 100 marks (25 marks shall be for presentation and comprehensive viva voce and 75 marks for the report).
9. The student will make presentation in the presence of teachers and students. The student is expected to answer the queries and questions raised during the presentation.
10. The report will only be admissible for examination if it clears the rules for plagiarism set by the university.
11. The summer training project report along with comprehensive viva voce is equal to 6 credits.

4.2.4 DISSERTATION (B.Com-651)

1. In the sixth semester, student has to undergo Dissertation on a problem/topic (from the Discipline Electives) to be assigned by the Head of the Department under the supervision of a core Faculty member of the Department.

2. The Dissertation will carry 100 marks. It will consist of (i) Evaluation of Dissertation (75 Marks) and (ii) Viva on Dissertation (25 Marks).
3. The Head of the Institution will constitute a Dissertation committee each year consisting of Head of Department & Senior faculty members. The proposed Supervisor of the student undertaking the dissertation work will also be present during the presentation of the work.
4. The Student will submit a synopsis of the proposed work. He/she will give a presentation before the Dissertation Committee. A revised synopsis would have to be presented in 7 working days before the committee again.
5. The dissertation would have to be completed within 90 days from the date of approval of the synopsis. After which the student will present the finished work before the dissertation committee on a predefined date. Changes suggested must be incorporated by the student in the final submission. If the student fails to appear for the presentation, he/she will be given a second chance only on medical grounds.
6. The External examination will be conducted by External Examiner appointed by the University. Examiner will award marks out of 100 (75 for report and 25 for viva-voce).
7. 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 Department 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 100 or more. The report should be typed in A-4 size paper.
8. The report will only be admissible for examination if it clears the rules for plagiarism set by the university.

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.

- (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 mark sheet.

* 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.

6.1 CALCULATION CRITERIA:-

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

Marks (%)	Letter Grades	Grade Points (G)
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

6.2 COMPUTATION OF SGPA AND CGPA

(Si)= $\frac{\sum (C_i \times G_i)}{\sum C_i}$, 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.