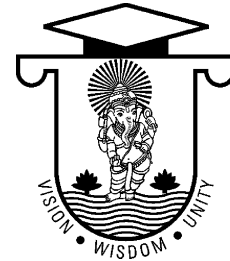


**VINAYAKA MISSION'S RESEARCH FOUNDATION
SALEM, INDIA
DEEMED TO BE UNIVERSITY
(Declared under Section 3 of the UGC Act 1956)**



**BACHELOR OF COMMERCE
B.Com (General and Corporate Secretaryship)
U.G DEGREE PROGRAMME**

**UNDER
FACULTY OF ARTS AND SCIENCE
CBCS
REGULATIONS 2019**

**VINAYAKA MISSION'S RESEARCH FOUNDATION, SALEM,
INDIA**

DEEMED TO BE UNIVERSITY

FULL TIME BACHELOR DEGREE PROGRAMME

UNDER FACULTY OF ARTS AND SCIENCE

REGULATIONS 2019

In exercise of the powers conferred by the Revised Guidelines of the Vinayaka Mission's Research Foundation Deemed to be University, Salem, the Board of Management of the University hereby issue the following modified regulations pertaining to the Undergraduate Programme and the award of the degree of Bachelor of Commerce (B.Com) (General) and B.Com (Corp.Sec) at this University.

1. TITLE AND COMMENCEMENT

These regulations shall be called "REGULATIONS FOR BACHELOR OF COMMERCE-2019".

These regulations come into force with effect from the Academic year 2019-20 and are subject to such modifications as may be approved by the apex bodies of the University from time to time.

2.GENERAL CONSIDERATIONS

2.1 METHODOLOGY

The tremendous growth of commerce has made changes in every sphere of human activity. It has created opportunities, Challenges and opened new horizon in the pursuit of knowledge, career and accomplishments. Aspirants are crossing oceans in the pursuit of knowledge and for successful career. The globalization and subsequent opening of our economy have provided ample opportunities in the quest of knowledge to the

students of our Nation. Hence a need has arisen to provide flexible, need based, versatile and learner oriented Education / Knowledge to our students and make them competitive. If the present rigid academic system and the Institution methodologies are continued to be imposed, the learners may not have the choice of courses of their liking and hence will not meet the requirements to strengthen their knowledge in specific areas needed for their career. In view of the above a move has to be initiated from Institution centric to learner oriented education system.

The Choice Based Credit System (CBCS) provides ample opportunity for multiple entries, large number of electives, flexible pace for earning credits, carryover of such credits, and choice of courses from other branches. Further it has the ability to accommodate diverse choices that the students may like to have. In view of the above advantages it has been decided to implement the CBCS from the academic year 2017-2018 onwards.

2.2. THE OBJECTIVES OF CBCS:

- The CBCS Provides an opportunity for the students to choose 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.

Advantages of the choice based credit system:

- Shift in focus from the teacher-centric to student-centric education.
- Student may undertake as many credits as they can cope with (without repeating all courses in a given semester if they fail in one/more courses).
- CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students).
- CBCS makes education broad – based and at par with global standards. One can take credits by combining unique combination. For example. Computer Science, Business Statistics. And etc.
- CBCS offers flexibility for students to study at different times and at different institutions to complete one course (ease mobility of students). Credits earned at one institution can be transferred.

2.3. PROGRAM OUTCOME

The Program outcome of the Undergraduate B.Com Programmes is given separately along with Curriculum and syllabus.

3. DEFINITIONS AND NOMENCLATURE

In the Regulations, unless the context otherwise requires, certain terms used and their meanings are as under.

3.1 "Academic Council or AC" means Academic Council the highest academic body of the University, chaired by the Vice Chancellor.

3.2 "Board of Management or BoM" means Board of the Management, the highest governing body of the University.

3.3 "Board of Studies or BoS" means Board of Studies of the University pertaining to the Commerce programmes and B.Com under the Faculty of Arts and Science.

3.4 "Branch" means specialization or discipline of UG Degree Programme, such as, Commerce(General), and(Corporate Secretaryship).

3.5"CoE" means Controller of Examinations of the University.

3.6"Curriculum and syllabus" mean the various components/subjects/papers studied in each programme that provides appropriate knowledge in the chosen specialization. The curriculum and syllabus as prescribed by the Board of Studies (BoS) with the approval of Academic Council (AC) based on the UGC regulations.

3.7"Course" means every paper/subject of study offered by various departments is called a course. (Accounting, Commerce, Marketing Economic,Laws and Finance)

3.8"Credit" means Course work is measured in units called credit hours or simply credits. The number of periods or hours of a course per week is the number of credits for that course.

3.9"Dean" means Heads of the Faculty of Arts and Science of the University.

3.10"Head of Institution or HOI" means Principal/Director of the constituent Arts and Science College/School of the University

3.11"HOD" means Head of the Department for the Faculty of concerned departments such as Commerce, Business Administration and Tamil., etc in Arts and Science Faculty of the College/School

3.12"Institution " means Arts and Science College/School constituted under University approved by the MHRD/UGC/University.

3.13"MHRD" means Ministry of Human Resources Development.

3.14 "Programme" means Under Graduate Programme leading to the award of UG Degree approved by the UGC and University.

3.15 "Registrar" means Registrar of the Vinayaka Mission's Research Foundation (Deemed to be University)

3.16 "Teaching Staff or Teacher" means The Dean of the Faculty, Professors, Associate Professors, and Assistant Professors like persons engaged in coaching the students and assisting the student in the faculty of the institute.

3.17"UGC" means The University Grants Commission

3.18"University" means Vinayaka Mission's Research Foundation (Deemed to be University) approved by the both MHRD and UGC.

3.19"Vice Chancellor or VC" means Vice Chancellor of the University.

4. REGISTRATION

4.1. A candidate admitted in the Under Graduate Programme in the constituent college/school of the University shall register with the University by remitting the prescribed fee along with the application form for registration dully filled in and forwarded to the Registrar of this University through the Head of the Institutions within the stipulated date.

4.2. The name of the candidate must be registered in the University within three months from the date of admission.

4.3. If the candidate fails to satisfy the above clause 4.2, the admission of the candidate stands cancelled and the permission for readmission for such candidate will not be issued.

5. ELIGIBILITY FOR ENROLLMENT

5.1 Candidates who have passed +2 examinations in any subjects with the age limit upto 21 years are eligible for B.Com programme admission as mentioned below. A relaxation of 3 years shall be granted for women candidates and candidates

belonging to SC/ST/OBC

S.No.	Degree	Eligibility
1	B.Com (General)	+2 pass with Commerce, Accountancy, or Commerce with Maths/ Statistics/ Computer Science
2	B.Com (Corporate .Secretaryship)	any Vocational Subjects.

5.2. Qualifying Examination

Candidate seeking admission to the first semester of the programme has to pass in higher secondary examination or its equivalent from a recognized board.

The candidate who has passed any qualifying Examination other than the Higher Secondary course examination conducted by the Government of Tamil Nadu or any of the State boards in India or CBSE shall obtain an Eligibility Certificate from the University by remitting the prescribed fee along with the application before seeking admission to the University / Constituent College.

5.3. Physical Fitness Certificate

5.3.1. Every candidate before admission to the programme shall submit to the Head of the Institution a Certificate of Medical Fitness from an authorized Medical Officer that the candidate is physically fit to undergo the programme and does not suffer from any contagious disease.

5.3.2. The candidates with disability should produce the Disability Certificate issued by the duly constituted District Medical Board to consider during examination or for any facility provisions.

6. ADMISSION

6.1. Students applying for admission to Bachelor Degree programme of this University shall be selected on the basis of merit.

6.2. The minimum pass percentage of marks obtained from Higher

Secondary Course Examination for +1 and +2 conducted by the Government of Tamil Nadu or pass in any of the State Boards in India is eligible for admission to this Programme.

7. DURATION OF THE PROGRAMME

The Duration of certified study of this programme shall extend over the period of 3 years to a maximum of 6 years from the date of admission, failing which the candidate's admission stands cancelled.

8. COMMENCEMENT OF THE PROGRAMME

The academic year for the programme shall commence in the month of June every year.

9. WORKING DAYS

Each Academic year shall consist of two semesters of not less than 90 working days of each semester.

10. MIGRATION

10.1. Migration of students from other Universities may be granted on any genuine ground subject to the availability of vacancy in the concerned Discipline of this University and fulfilling the other requirements laid down in the UGC/University Regulations and Guidelines of this University.

10.2. The applicant candidate shall be eligible to apply for migration only after qualifying in the end of the first to fourth semester of UG examination.

10.3. The provision of combination of attendance shall be granted to a transferee for admission to the Examinations of this University on satisfactory fulfillment of the regulations of the University.

10.4. All Migrations/Transfer are subject to the approval of the Academic Council based on the recommendation of the committee constituted for this purpose by the Vice-Chancellor.

11. BREAK OF STUDY

11.1. Break of study may be permitted for genuine reasons like serious health problems, calamitous and family situations. The Vice-Chancellor is vested with the power to permit the break for which the candidate must apply in the prescribed form enclosing necessary supporting documents and fees through his/her HoI, sufficiently ahead of the proposed period of break. A break of study may last for a period of 6 to 12 months.

11.2. The period of break of study of the candidate for rejoining the course shall be calculated from the date of commencement of the discontinuance of the course.

11.3. A maximum of one year (two spells having six months duration each) of break of study for UG degree courses will be allowed for the entire duration of the course. With any further break of study, admission stand cancelled.

11.4. A candidate having a break of more than 12 months for UG Degree course, the course of study shall be extended by that period and the candidate is permitted to appear for the examination only after completing this extension period. The candidate shall apply to the University through the HoI for the extension using the prescribed form and fees.

11.5. The duration specified for passing all the UG courses for the purpose of awarding degree is 3 years and maximum of 6 years from the date of admission during which the break of study is permitted.

12. REJOINING/DISCONTINUING AFTER THE BREAK

12.1. For UG degree courses the Candidate having availed a break of study between 6 and 12 months shall apply for rejoining the course in the prescribed form as in **Annexure I** by remitting the stipulated fee for condonation of break of study to the CoE of this University through the HoI of the concerned institute for issue of necessary permission to rejoin the course. The concerned HoI of the institute shall not permit any candidate with a Break of study as stipulated

above to rejoin the course without obtaining the prior permission from the authorities of the University.

12.2. All the undergraduate students have to execute a declaration at the time of registration with this university in this regard in the prescribed form as in **Annexure -II**

12.3. Any break of study beyond one year is considered only after the approval from the Vice-Chancellor of the University provided the duration of the candidate should not exceed the maximum duration of the programme

12.4. The break of study is six months in one spell, however the Vice-Chancellor/Management, may on recommendation of the HoI permit the candidate to rejoin the course from the beginning of the year. The Candidate shall be permitted to rejoin at the beginning of the first year of the course (i.e.) the candidate has to re-do the course from the beginning and shall after fulfillment of the Regulations this University to the course concerned be admitted to the examinations. The candidate shall not be exempted in the subjects already passed.

13. READMISSION AFTER EXTENSION

If the candidates name is not registered with the University within three months from the cutoff date prescribed for the respective courses for admission without any valid reasons / ground for such non-registration, permission for re-admission for such candidates will not be issued by the University.

14. PROGRAM STRUCTURE

14.1. Programme Period and Time Distribution

14.1.1. Every student shall undergo a period of course study extending over 3 academic years allocated into 6 semesters for UG Programmes with the duration of six months period from

the date of commencement of his/her study for the subjects comprising the Commerce curriculum to the date of completion of the examination.

14.1.2. Each semester shall consist of not less than 90 teaching days of 6 hours in a 5 working day week or 5 hours in a 6 day week.

14.2. Curriculum

14.2.1. The curriculum and the syllabus for the course pertaining to the B.Com. Programme are given separately.

14.2.2. The curriculum and the syllabus for the course shall be prescribed by the Academic Council based on the recommendation of Academic Council and Board of Studies.

14.3. Structure of the Programme.

The Structure of the Science Programmes is as follows

I) B.Com (General)						
Semester	Compulsory Course (CC) each with total no. of papers 12) core course compulsory to be selected from each subject DSC1, DSC2, DSC3	Discipline Specific Elective (DSE) select any 02 from the each subject DSE1,DSE2 AND DSE3 and DSE3 having compulsory project	Ability Enhancement Compulsory Course (AEC) Select any 02 from course	Skill Enhancement Course (SEC) Select any 04 course from the SEC	Value Added Courses (VAC) Select any 01 course from the VAC	Total Credits
I	DSC-3A1 DSC-3B1 DSC-1A	DSE-1	AEC - I			28
II	DSC-3A2 DSC-3B2 DSC-1B			SEC - 1		22
III	DSC-1C DSC-1D	DSE-2	AEC - II			22
IV	DSC-2A	DSE-3		SEC - 2	VAC	18
V	DSC-2B DSC-2C	DSE-4		SEC - 3		22
VI	DSC-2D	DSE - 5 DSE - 6		SEC - 4		22
Total Credits	72	36	8	16	2	134

SWAYAM * NSS Activity *

* Non-CGPA Courses

* SWAYAM / NSS / RRC /Rotaract / Sports activity based on performance and attendance, which will not be calculated for CGPA

I) B.Com (Corporate Secretaryship)						
Semester	Compulsory Course (CC) each with total no .of papers 12) core course compulsory to be selected from each subject DSC1, DSC2, DSC3	Discipline Specific Elective (DSE) select any 02 from the each subject DSE1,DSE2 AND DSE3 and DSE3 having compulsory project	Ability Enhancement Compulsory Course (AEC) Select any 02 from course	Skill Enhancement Course (SEC) Select any 04 course from the SEC	Value Added Courses (VAC) Select any 01 course from the VAC	Total Credits
I	DSC-3A1 DSC-3B1 DSC-1A	DSE-1	AEC - I			22
II	DSC-3A2 DSC-3B2 DSC-1B	DSE-2		SEC – 1		22
III	DSC-3A3 DSC-3B3 DSC-1C DSC-2A		AEC - II			22
IV	DSC-3A4 DSC-3B4 DSC-1D	DSE-3		SEC -2	VAC	24
V	DSC-2B DSC-2C	DSE-4		SEC – 3		22
VI	DSC-2D	DSE – 5 DSE - 6		SEC – 4		22
Total Credits	72	36	8	16	2	134

SWAYAM *
NSS Activity *

*** Non-CGPA Courses**

*** SWAYAM / NSS / RRC /Rotaract / Sports activity based on performance and attendance, which will not be calculated for CGPA**

Under these categories, theory and practical courses are offered. In the final year, the student should undertake and complete a project work. The curriculum also includes bridge course, induction programme, seminar, assignments, group discussion, Industrial visit, and Internship for internal assessment.

14.3.1. Semester Curriculum

The curriculum of each semester shall normally be a combination of theory, Tutorial and Laboratory (Skilled Enhancement Courses) courses. The total number of courses per semester shall not exceed 8 including Practical / Tutorial Component of each course.

14.3.2. Medium of Instruction

The medium of instruction for lectures, examinations and project work is English, except for part I language paper.

14.4. Course Evaluation

Course work is measured in units called credit hours or simply credits. The number of periods or hours of a course per week is the number of credits for that course. The details of credit allocation are follows:

S.No	Nature of the Course	Hours / wk	Credits
1	Discipline Specific Core Course(Theory & Practical	6	6

	/ Tutorial)		
2	Discipline Specific Elective / Inter Disciplinary Elective (Theory & Practical / Tutorial)	6	6
3	Ability Enhancement Compulsory Courses (Theory)	4	4
4	Skill Enhancement Course (Practical)	4	4
5	Value Added Course	2	2
6	Foundation Course for below mentioned programme <ul style="list-style-type: none"> • B.Com (general) • B.Com (Corp.Sec) 	6 3	6 3
7	SWAYAM Course*	2	2
8	NCC/NSS/RRC/Rotract /Sports*	2	2

***Non-CGPA Courses**

*** SWAYAM / NSS / RRC /Rotaract / Sports activity based on performance and attendance, which will not be calculated for CGPA**

Technical Seminars and Training in various aspects shall be offered depending on the amount of time allotted based on the specific requirement of the Specialization concerned.

As per the UGC guidelines two extra credits up to 2 for Extracurricular activities/General Interest and Hobby courses/ SWAYAM / NSS / RRC /Rotaract / Sports /Vocational courses/other related courses are provided. However the credit will not be included in CGPA Calculation but complete

evaluation report of student performance will be submitted to CoEduring end of the Semester.

14.5. Mentor-Mentee

To help the students in planning their courses and for general guidance on the academic programme, the Head of the Department will allot a certain number of students to a teacher of the department who shall function as Mentor throughout their period of study. The Mentor shall advise the students and monitor the courses undergone by the students, check attendance and progress of the students and counsel them periodically. The Mentor may also discuss with the HoD and parents about the progress of the students.

The mentor- mentee program will be implemented, under which each faculty will be allotted students as per the 1:20 faculty student ratio. Each week one hour will be allotted for Mentor-Mentee meet.

14.6. Class Committee

14.6.1. Every class will have a class committee constituted and chaired by the HoD. The members of the Class committee will consist of class incharge as the convenor of the committee, all teachers handling courses for the class, Students (a minimum of 4 consisting of 2 boys and 2 girls on pro-rata basis).

14.6.2. Functions of the Class Committee

The functions of the class committee shall include the following:

1. Clarify the regulations of the programme and the details of rules therein.
2. Inform the student representatives, the academic schedule including the dates of assessments and the syllabus coverage for each assessment.
3. Inform the student representatives the details of Regulations regarding weightage used for each assessment. In the case of

practical courses (laboratory / drawing / project work / seminar etc.) the breakup of marks for each experiment / exercise / module of work, should be clearly discussed in the class committee meeting and informed to the students.

4. Analyze the performance of the students of the class after each test and initiate steps for improvement.
5. Identify slow learners, if any, and request the teachers concerned to provide additional help / guidance / coaching to such students.
6. Discuss and sort out problems experienced by students in the class room.
7. The class committee shall be constituted within the first week of commencement of any semester.
8. The chairperson of the class committee may invite the Mentor to the meeting of the class committee.
9. The Principal/Director may participate in any class committee meeting of the College/School.
10. The Convener is required to prepare the minutes of every meeting, submit the same through the Head of the Department to the Principal within two days of the meeting and arrange to circulate the same among the students and teachers concerned. Points requiring action by the University shall be brought to the notice of the University by the HoI.
11. The first meeting of the class committee shall be held within one week from the date of commencement of the semester, in order to inform the students about the nature and weightage of assessments as per the framework of the Regulations. Two or three subsequent meetings may be held in a semester at suitable intervals. During these meetings the student representatives shall meaningfully interact and express opinions and suggestions of the students of the class to improve the effectiveness of the teaching learning process.

14.7. Course Committee for Common Courses

Each common theory course offered to more than one class / branch by more than one teacher shall have a Course Committee comprising all the teachers teaching the common course with one of them nominated as Course Coordinator. The HoD will nominate the course committee for common course / courses handled in their department. The HoI will nominate the course committee for common courses handled in more than one department. This course committee will ensure that a common question paper is prepared for the tests / exams and uniform evaluation is carried out. The Course committee will meet a minimum of 3 times in each semester.

15. METHODS OF EVALUATION

Evaluation may be achieved by two processes.

15.1. Formative or Continuous Internal assessment (CIA) is done through a series of seminars, discipline of students, assignments, tests and examinations conducted by the institution.

Some of the methods suggested for Theory Component with regard to Formative

Assessment are

- i) Regular Tutorial assignments
- ii) Seminar presentations
- iii). Performance in group discussions
- iv) Problem based longer assignments (other than tutorials)
- v) True/False Tests
- vi) Multiple Choice Tests
- vii) Short Answer Tests
- viii) viva-voce Examination.
- ix) Any other innovative tests in the context of the course.

15.2. Summative or University examinations are done by the university through examination conducted at the end of the specified course in every semester.

15.3. Continuous Internal Assessment

15.3.1. The CIA shall be based on day to day assessment, evaluation of student assignment, preparation for seminar,

Internal/model etc.

15.3.2. Continuous Internal assessment shall relate to different ways in which student's participation in learning process during semesters is evaluated.

15.3.3. The continuing assessment examinations for theory may be held frequently at least three (Two Internal tests and one model test) times in a given semester and the marks of that examination shall be taken into consideration for the award of sessional marks.

15.3.4 In view of conducting two internal tests, retests should be permitted only very rarely for genuine reasons

15.3.5. With the approval of HoD and HoI. Such tests will be conducted before the last day of instruction of the concerned semester. Retest is not permitted for model examination. Retest is not permitted for improvement.

15.3.6. Weightage for the Continuous internal assessment shall be 25% of the total marks in each course.

15.3.7. The continuous internal assessment marks should be submitted to the University endorsed by the HoI 15 days prior to the commencement of the theory examinations.

15.4. Internal Marks Distribution

15.4.1. Attendance and Assessment Record

Every teacher is required to maintain an attendance and assessment record for each course handled, which consists of students attendance in each lecture Tutorial/Seminar class, the test marks and the record of class work (topics covered).

This should be submitted to the Head of the Department monthly for checking the syllabus coverage and the records of test marks and attendance. The HOD after due verification will sign the above record. At the end of semester, the Record should be verified by the HoI. These records will be kept in safe custody by respective HOD for five years. The marks

allocated for Continuous Internal Assessment is as follows:

15.4.2. System of evaluation

The total marks for each course (Theory) are given below:

Theory Paper

- ❖ Continuous Internal Assessment Marks (CIA) 25
- ❖ End Semester University Examination Marks 75

During evaluation attempts will not be considered for awarding the total marks.

The criteria for awarding the marks for Internal Assessment are given below:

Items	Marks (Maximum)	For 2 credit courses
Attendance & Discipline	5	5
Assignment	5	5
Seminar / Symposium	5	5
Test (Best 2 of 3)	10	10
Total	25	25

15.4.3. Technical Seminar

These courses will be evaluated internally.

Seminar: A staff can be allocated for the seminar. Seminars carrying marks shall be conducted by staff concerned.

16. University Examinations:

16.1 The University Examinations will be conducted twice in an academic year, the odd semester examination should commence from November first week and the even semester examination should commence from April first week. The CoE would notify the dates of examinations to the candidates through University

website/HoI.

16.2 Requirements for Admission to Examinations

16.2.1. Attendance Requirements

16.2.1.1. The students are expected to produce 100% of attendance, if not minimum of 75% attendance in individual course(s) including laboratory course(s) are eligible to appear for University examinations.

16.2.1.2. The HoI shall furnish to the CoE of this University, the attendance particulars specifying the number of working days attended by the candidate every 90 days both by soft copy and hard copy.

16.2.1.3. Before commencement of examination of the Semester the HoI has to furnish the consolidated attendance particulars of the candidates for all subjects enrolled by him/her, specifying the number of days of attendance in each month for a period of one semester to this University, in the prescribed format.

16.2.1.4. The attendance particulars for the Examination session for the respective study period are to be submitted two weeks prior to the commencement of the Examination. As the candidate would have paid the fee for the particular Examination, it could be presumed that he/she would attend the rest of the classes in the remaining two weeks after submission of attendance particulars to the University and appear for the Examination.

16.2.1.5. The days of suspension of a student on disciplinary grounds will be considered as days of absence for calculating the percentage of attendance, for individual courses.

16.2.2. Condonation of Lack of Attendance

16.2.2.1. Condonation of shortage of attendance up to a maximum of 10% may be sanctioned by the Vice-Chancellor in deserving cases.

16.2.2.2. A candidate lacking attendance shall submit an application in the prescribed form and remit the stipulated fee 15 days prior to the commencement of the examination.

16.2.2.3. The HoD and HoI should forward the candidate's request application with their endorsements to the CoE who would put it up for the Vice-Chancellor's approval.

16.2.2.4. Application not forwarded through proper channel will not be entertained.

16.2.2.5. Condonation of lack of attendance shall be taken up for consideration under the following circumstances:

- Any illness affecting the candidate (The candidate should submit Medical Certificate from a registered Medical Practitioner to the Director/Principal of the School/College immediately after returning to institution after treatment)
- Any unforeseen tragedy in the family. (The parent / guardian should give in writing the reason for the ward's absence to the Principal/Director).
- Participation in NCC / NSS / YRC / SPORTS and other co-curricular activities representing the college or University. (The HoI should permit the candidate to participate and instruct the concerned officers in -charge of the student's activities in their college to endorse the leave.)
- Any other leave, the HoI deems reasonable for Condonation.

16.2.3. Other requirements for Admission to the University Examinations

16.2.3.1. Registration for all Eligible courses in the current semester and arrear examination where ever applicable.

16.3. Scheme of Examination

16.4.1. Each theory paper shall be of three hours duration.

16.3.4. Theory Courses

Theory papers will be prepared by the examiners as prescribed. Nature of questions for UG Programme will be Ten questions each carrying two marks in Part A, five questions Either - Or type each carrying 5 marks in Part B and three questions (out of 5) each carrying 10 marks in Part C. The evaluation will be for 75 marks and the duration of the Examination is 3 hours. Question paper template is given in **Annexure-IV**.

16.3.2 Practical or Tutorial Courses

Regular practical classes will be conducted in the laboratories of the concerned Departments. The objective will be of data and logical conclusion. End semester examination for practical or tutorial courses will be conducted jointly by an internal examiner of the Institution (generally the HoD) and the external examiner duly appointed by the Controller of Examination of this University. All practical courses require external examiners.

16.3.3 Project / Dissertation: A maximum of 5 students may work on a single project. Candidates opting for Dissertation / Project shall be evaluated for a maximum of 100 marks with the distribution of 25 marks for dissertation, 25 marks for project reviews and attendance, 25 marks for presentation and 25 marks for Viva-Voce.

16.3.4 The approval of the Appointment of examiners for theory evaluation by the academic council of the university shall be based on recommendation of the concerned BoS.

16.3.5 The internal examiner in consultation with the external examiner should conduct the viva-voce for project.

16.4 Malpractice

If a student indulges in malpractice in any end semester examination, he / she shall be liable for punitive action as prescribed.

16.5 Examination / Evaluation

A student who has failed in any of the theory examinations shall be permitted to reappear in the same course in the subsequent semesters.

16.5.1 A student who has appeared and passed any course is not permitted to re-enroll / reappear in the course / exam for the purpose of improvement of the grades.

16.5.2 The examinations are to be designed with a view to ascertain whether the candidate has acquired the necessary for knowledge, minimum skills along with clear concepts of the fundamentals which are necessary for him/her to carry out his/her professional day to day work competently. Evaluation will be carried out on an objective basis.

16.5.3. Supplementary Examination

Special supplementary Examinations shall be offered in the end of the programme (sixth semester) for the students who carry one or two arrears.

The board also suggested to conduct supplementary examination for the final semester students who carries maximum of two arrear papers within 30 days after publication of the results.

The final year student who carries two arrears in his/her course of learning may be permitted to write supplementary examination within period of 1 month to avail his/her degree for whom the result may be published maximum of 15 days of examinations.

16.5.4. Passing Requirements

- A candidate who secures 40% of marks in Continuous Internal Assessment and 40 % of marks End Semester Examination with an aggregate of greater than or equal to 40 % of marks in the prescribed course shall be declared to have passed that particular

course and the corresponding letter grade shall be indicated against that particular theory course.

- A candidate who secures greater than or equal to 40% of marks in Practical or Tutorial Courses/ Dissertation component shall be declared to have passed in that particular practical / dissertation course and the corresponding letter grade shall be indicated against that particular practical / dissertation course.
- For candidates scoring less than C grade in the end semester examinations, the term "RA" against the concerned course will be indicated in the grade sheet. The student has to reappear in the subsequent end semester examinations for the concerned course as arrears in case of a student having shortage of attendance the student shall redo in the regular semester only.
- In case of a student having shortage of attendance the student shall redo in the regular semester only.
- For a student who is absent for theory courses the term "AB" will be indicated against the corresponding course. The student should reappear for the end semester examination of that course as arrear in the subsequent semester.
- If a candidate fails to secure a pass in a particular course, it is mandatory that he/she shall register and reappear for the examination in that course during the subsequent semester when examination is conducted in that course; he/she should continue to register and reappear for the examinations in the failed subjects till he / she secures a pass.
- The continuous internal assessment marks obtained by the candidate in the first appearance shall be retained and considered valid for all subsequent attempts till the candidate secures a pass.

16.5.5 Examiners

- 50% of the internal staff handling the course with a minimum of 5 years teaching experience shall be considered for university examination common valuation.
- External examiners shall not be from the same University and shall rotate at an interval of 3 years

17. RESULTS & READMISSION TO EXAMINATION

17.1. The results of the examinations to be published maximum of 1 month period from the Last date of examinations. The marksheets are to be given for the particular semester within 45 days after the publication of results. Consolidated mark statement and provisional certificate should be given within 2 months after the declaration of the results.

17.2. The student may carry over his/her subject(s) as Arrear(s) till his/her end of the course. But he/she should register for all the subjects in each and every semester.

17.3. If the University may under exceptional circumstances, partially or wholly cancel any examination conducted by it, shall intimate to the Academic Council of the University and arrange for conducting re-examination in those subjects within the period of 30 days from the date of such cancellation.

17.4. Passing board should be conducted with the concern of Vice Chancellor in order to equalize any dispute during examination as well as to consider the grade of the students.

17.5. Methods for Redressal of Grievances in Evaluation

17.5.1. Students who are not satisfied with the grades awarded can seek redressal by the methods given below:

S. No	Redressal Sought	Methodology
1.	Request for revaluation / Re – totaling / copy of the answer scripts.	To apply to CoE within 10 days of declaration of result along with the payment of the prescribed fee.

18. CLASSIFICATION OF PERFORMANCE

Classification of performance of students in the examinations pertaining to the courses in a programme is done on the basis of numerical value of Cumulative Grade Point Average (CGPA). The concept of CGPA is based on Marks, Credits, Grade and Grade points assigned for different range of marks. The following Table shows the relation between the range of marks, Grades and Grade points assigned:

18.1. Semester Grade Point Average (SGPA)

Range of Marks	Letter Grade	Grade Points
90 and above	O (Outstanding)	10
80 and above but below 90	A+(Excellent)	9
70 and above but below 80	A (Very Good)	8
60 and above but below 70	B+(Good)	7
50 and above but below 60	B (Above Average)	6
40 and above but below 50	C (Average)	5

Below 40	RA	0
---	AB (Absent)	0

On completion of a semester, each student is assigned a Semester Grade Point Average which is computed as below for all courses registered by the student during that semester.

$$\text{Semester Grade Point Average (SGPA)} = \frac{\sum(C_i \times G_i)}{\sum C_i}$$

Where C_i is the credit for a course in that semester and G_i is the Grade Point earned by the student for that course. The SGPA is rounded off to two decimals.

18.2. Cumulative Grade Point Average (CGPA)

The overall performance of a student at any stage of the Degree programme is evaluated by the Cumulative Grade Point Average.

(CGPA) up to that point of time.

$$\text{Cumulative Grade Point Average (CGPA)} = \sum_j \left\{ \frac{\sum_i (C_{ij} * G_{ij})}{\sum_i C_{ij}} \right\}$$

Where 'j' indicates the semester number, 'i' indicates the course number in the semester 'j', C the credit for a course in any semester and G is the grade point earned by the student for that course. The CGPA is rounded off to two decimals.

18.3. Issue of Grade sheets

18.3.1. Separate grade sheet for each semester shall be issued to the candidates by the COE after the publication of the results.

18.3.2. After the completion of the programme a consolidated grade sheet shall be issued to the student by the CoE on payment of prescribed fee.

19. CRITERIA FOR A PASS

A student shall be declared to be eligible for the award of the

B.Com Degree provided the student has successfully completed the course requirements and has passed all the prescribed examinations in all the Six semesters within a period of 3 years reckoned from the commencement of the first semester to which the candidate was admitted.

20. CLASSIFICATION OF SUCCESSFUL CANDIDATES

20.1. A successful candidate who secures CGPA not less than 8.0 in aggregate and passing all the subjects in his/ her first appearance will be declared to have passed in First class with Distinction.

20.1.1. Authorized break of study vide Clause 11 vide clause 15.3. are permissible

20.2. A successful candidate who does not fall under the clause 20.1 but secures CGPA not less than 7.0 in aggregate and passing all the subjects within maximum of sixth semester for regular students will be declared to have passed in First class.

20.2.1. Authorized break of study vide Clause 11 and vide clause 15.3. are permissible.

20.3. A successful candidate who secures CGPA not less than 5.5 in aggregate and not failing under the clauses 20.1 and 20.2 shall be declared to have passed in Second class.

21. RANKING

Students obtaining top 3 positions in each branch will be considered as a rank holder. They should have passed all the prescribed courses in the first appearance in regular examinations.

22. AWARD OF DEGREE

The award of Degree will be approved by the BoM of the University. The degree and consolidated Grade Sheet (if applied for) will be issued to the students by the CoE of the University.

23. MODIFICATIONS OF REGULATIONS

These regulations are subject to modifications from time to time as per the decisions of the apex body of the University.

ANNEXURE-I

PROFORMA FOR RE-ADMISSION

1. Name of the student with Register No. :
2. Name of the course and period of study :
3. Name of the Faculty / College :
4. Date of joining the course :
5. Duration of break of study :
6. Details of examinations appeared & Subjects passed :
7. Reasons for the break of study of the course (Evidence should be produced) :
8. The details of previous break of study (Enclose Xerox copy of the condonation order) :
9. Whether his / her own vacancy is available for rejoining the course :
10. Whether any disciplinary action taken or under investigation :
11. Whether the candidate has paid the prescribed fee for readmission sought for (furnish the details)
Processing Fee: Rs.500/- Condonation
Fee:Rs.1000/-Per year of part thereof (or) as revised by the University from time to time).
12. Previous correspondence if any (Furnish copies of relevant record) :
13. Recommendation of the Dean/Principal

/Director concerned :

This is to certify that the details furnished above in respect of the candidate are verified and found to be correct.

Signature of Dean / Principal / Director
(With Seal)

Format for furnishing details of candidates in whose cases condonation of shortage of attendance has been granted for appearing for THEORY EXAMINATIONS.

Name of the College :

Academic year for which condonation has been granted for :

Sl. No.	Name of the Candidate (s)	Name of the Course and Branch (if applicable)	Total No. of working days/ hours for the year /	Minimum No. of days required for attendance certificate	No. of days attended by the candidate	Actual shortage of attendance
1	2	3	4	5	6	7
1						
2						
3						

1. Requested condonation of attendance in respect of the above candidate/s as the shortage of attendance is within prescribed condonation limit.

2. The Demand Draft(s) for Rs..... Being the fee for condonation of shortage of attendance, drawn in favor of **The Registrar, Vinayaka Mission's Research Foundation – Deemed University, Salem** is / are enclosed.

Date :

Place :

Recommended by

Approved by

(Head of the Institution)
(Signature with college seal)

VICE CHANCELLOR
(Signature with seal)

Date:

Signature of the Candidate

Note :

1. The fee prescribed for condonation of shortage of attendance as specified by the university shall be paid by the student.
2. The forms should reach the University at least 15 days before the commencement of respective University Examinations.
3. A separate list (Three copies, Degree wise) showing candidates who have not earned the required attendance and are not eligible for condonation should also be sent at least 15 days before the commencement of Examination.

/Counter signed/

S. No .	Name of the Degree	Name of the Branch	Total Credits
1.	B.Com (General)	Commerce	134
2.	B.Com (Corporate Secretaryship)	Commerce	134

Dean/Principal/Director

ANNEXURE – II

DECLARATION

(Office date seal)

I Son / Daughter of
.....

Residing at and
admitted in I year of (Name of the
college) do hereby solemnly affirm and sincerely state as follows.

I declare that I shall abide by the Rules and Regulations
prescribed by the Vinayaka Missions Research Foundation, Salem
for the
(Course) including regulation for re-admission after the break of the
study.

ANNEXURE – III

**UG DEGREE PROGRAMMES OFFERED AND ITS
MINIMUM PRESCRIBED TOTAL CREDITS
FOR THE AWARD OF B.Com (General and Corporate
Secretaryship) DEGREE**

S. No.	Name of the Degree	Name of the Specialization	Total Credits
1.	B.Com (General)	Commerce – (General)	134
	B.Com (Corp.Sec)	Commerce – (Corporate Secretaryship)	

ANNEXURE – IV

**B.Com – General & Corporate Secretaryship DEGREE
QUESTION PAPER TEMPLATE –THEORY / PROBLEM
SUBJECTS**

PART – A (2X 10 = 20 Marks) (Answer All Questions)

Two Questions from Each Unit

Unit – I Two Questions
Unit – II Two Questions
Unit – III Two Questions
Unit – IV Two Questions
Unit – V Two Questions

Total: 10 Questions

PART – B (Either Or) (5X5 = 25 Marks)

Unit	Theory Subjects	Problem Subjects
Unit – I	Two Questions Another should be Theory Question	One Problem Question,
Unit – II	Two Questions Question	One Problem Question, another should be Theory
Unit – III	Two Questions Question	One Problem Question, another should be Theory
Unit – IV & Unit – V	One Question	One Problem One Theory should be taken

Total : 4 Questions (Either or Type)

PART – C (3X10 = 30 Marks) (Answer Any Three)

A choice of 5 Questions with One Question from Each Unit.

Unit	Theory Subjects	Problem Subjects
Unit – I	One Question	One Question from Each Unit. Out of 5 Questions, 3 Questions should be Problem Questions and another 2 Questions should be Theory Questions.
Unit – II	One Question	
Unit – III	One Question	
Unit – IV	One Question	
Unit – V	One Question	
Total : 5 Questions		

NOTE:

For Problem Orientation Question Papers.

Question Paper shall cover 40% Theory and 60% Problems.