

**SRI SANKARA ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
UNIVERSITY OF MADRAS
MASTER OF COMMERCE**

CHOICE BASED CREDIT SYSTEM

REGULATIONS

1. CONDITIONS FOR ADMISSION

Vide Appendix-A

2. ELIGIBILITY FOR THE AWARD OF DEGREE

A candidate shall be eligible for the award of the degree only if he/she has undergone the prescribed course of study in a college affiliated to the University for a period of not less than two academic years, passed the examination of all the four semesters prescribed earning 90/91 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION OF THE COURSE

The duration of the course is for two academic years consisting of four semesters.]

4 EXAMINATION

There shall be four semester examinations: first semester examinations at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

5. COURSE OF STUDY AND SCHEME OF EXAMINATIONS

NAME OF THE COURSE

1. M.Com. MASTER OF COMMERCE

The scheme of examinations for different semesters shall be as follows:

Vide **APPENDIX - B**

The following procedure be be followed for Internal Marks:

Theory Papers:	Internal Marks	25
	Best Two tests out of 3	15 marks
	Attendance	5 marks
	Assignment/Seminar	5 marks
Practical:	Internal Marks	40
	Attendance	5 marks
	Practical Test best 2 out of 3	30 marks
	Record	5 marks

Project:

Internal Marks	best 2 out of 3 presentations	20 marks
Viva		20 marks
Project Report		60 marks

6. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

(i) Candidates shall register their names for the First semester examination after the admission in the PG courses.

(ii) Candidates shall be permitted to proceed from the First Semester upto the Final Semester irrespective of their failure in any of the Semester Examination subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subject) Semester subjects.

(iii) Candidates shall be eligible to proceed to the subsequent semester, only if they earn, sufficient attendance as prescribed therefore by the Syndicate from time to time. Provided in case of candidate earning less than 50% of attendance in any one of the semester due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorised Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidate shall have to repeat the missed semester by rejoining after completion of final semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

7. PASSING MINIMUM:

- a) There shall be no Passing Minimum for Internal.
- b) For External Examination, Passing Minimum shall be of 50%(Fifty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.
- c) In the aggregate (External + Internal) the passing minimum shall be of 50% .
- d) Grading shall be based on overall marks obtained (internal + external).

8. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secured not less than 60% of aggregate marks (Internal + External) in the whole examination shall be declared to have passed the examination in the First Class.

All other successful candidates shall be declared to have passed in Second Class.

Candidates who obtain 75% of the marks in the aggregate (Internal + External) shall be deemed to have passed the examination in First Class with Distinction, provided they pass all the examinations (theory papers, practicals, project and viva-voce) prescribed for the course in the First appearance.

9. GRADING SYSTEM:

The term grading system indicates a Seven (7) Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade.

SEVEN POINT SCALE (As per UGC notification 1998)

GRADE	GRADE POINT	PERCENTAGE EQUIVALENT
`O' = Outstanding	5.50 – 6.00	75 – 100
`A' = Very Good	4.50 – 5.49	65 – 74
`B' = Good	3.50 – 4.49	55 – 64
`C' = Average	3.00 – 3.49	50 – 54
`D' = Below Average	1.50 – 2.99	35 – 49
`E' = Poor	0.50 – 1.49	25 – 34
`F' = Fail	0.00 – 0.49	0 - 24

10. RANKING:

Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking / Distinction.

Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to the reasons as furnished in the Regulations under “Requirements for Proceeding to subsequent Semester” are only eligible for Classification.

11. PATTERN OF QUESTION PAPER:

PART –A (50 words): Answer 10 out of 12 Questions 10 x 1 = 10 marks

PART –B (200 words): Answer 5 out of 7 Questions 5 x 5 = 25 marks

PART –C (500 words): Answer 4 out of 6 Questions 4 x 10 = 40 marks

12. APPEARANCE FOR IMPROVEMENT:

Candidates who have passed in a theory paper / papers are allowed to appear again for theory paper / papers only once in order to improve his/her marks, by paying the fee prescribed from time to time. Such candidates are allowed to improve within a maximum period of 10 semesters counting from his/her first semester of his/her admission. If candidate improve his marks, then his improved marks will be taken into consideration for the award of Classification only. Such improved marks will not be counted for the award of Prizes / Medals, Rank and Distinction. If the candidate does not show improvement in the marks, his previous marks will be taken into consideration.

No candidate will be allowed to improve marks in the Practicals, Project, Viva-voce, Field work.

13. TRANSITORY PROVISION:

Candidates who have undergone the course of study prior to the academic year 2008-2009 will be permitted to appear for the examinations under those Regulations for a period of three years i.e., upto and inclusive of April/May 2012 Examinations. Thereafter, they will be permitted to appear the examination only under the Regulations then in force.

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APPENDIX-A

CONDITIONS FOR ADMISSIONS

1. MASTER OF COMMERCE

(M.Com.)

A candidate who has passed the B.Com. B.Com/B.A (Corporate Secretaryship), B.Com (Accounting & Finance) B.C.S., B.B.A., B.Com (Bank Management), B.Com. (Computer Applications), B.Com./B.A.(Co- operation), B.A. (Industrial Organization) and B.Sc.(Mathematics)/ B.Sc (Statistics) or B.Sc. (Computer Science) or B.C.A. or any other UG degree with at least any two core/main papers offered at the B.Com shall be eligible for admission to M.Com Degree Program.

14. Revised Scheme of Examinations

FIRST SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	External	Total
Core Paper - I	Com 201	Advanced Corporate Accounting and#		4	3	25	75	100
Core Paper - II	Com 203	Financial Management [#]		4	3	25	75	100
Core Paper - III	Com 205	Organizational Behaviour		4	3	25	75	100
Core Paper – IV	Com 207	Managerial Economics [#]		4	3	25	75	100
Elective ^ϕ		Accounting for specialized institution		3	3	25	75	100
Soft Skill - I				2	-	40	60	100
				21				

Composition of marks: 80 % problems and 20 % theory

\$ Electives are to be chosen from the Groups of Electives listed at the end

SECOND SEMESTER

Course Components	Code	Subjects	Instruc tional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	Extern al	Total
Core Paper – V	Com 202	Advanced Cost and Management		4	3	25	75	100
Core Paper – VI	Com 204	Quantitative Techniques for Business Decisions #		4	3	25	75	100
Core Paper - VII	Com 206	Marketing of Services		4	3	25	75	100
Elective		Income tax law & practices		3	3	25	75	100
Extra Disciplinary Elective \$		Paper – I Total Quality Management		3	3	25	75	100
Internship				2	-	-	-	100
Soft Skill - II				2	-	4 0	60	100
				22				

Composition of marks: 80 % problems and 20 % theory

To be offered to other Departments

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the Internship. The Internship report shall be evaluated by the two examiners within the Department of the College. The marks shall be sent to the University by the College and the same will be included in the Third Semester Statement of Mark.

THIRD SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam Hours	Max. Marks		
						CIA	External	Total
Core Paper -	Com 209	Research Methodology		4	3	25	75	100
Core Paper – IX	Com 211	Knowledge Management		4	3	25	75	100
Core Paper – X	Com 213	Fundamentals of Information Technology		4	3	40 (Practical)	60 (Theory)	100
Elective		CRM-Relationship marketing		3	3	25	75	100
Elective		Business Taxation		3	3	25	75	100
Extra Disciplinary Elective		Paper – II Business Ethics, Corporate Governance & Social Responsibility		3	3	25	75	100
Soft Skill - III				2	-	40	60	100
				23				

FOURTH SEMESTER

Course Components	Code	Subjects	Instructional Hours	Credits	Exam. Hours	Max. Marks		
						CIA	External	Total
Core Paper – XI	Com 208	Management Information Systems		4	3	25	75	100
Core Paper – XII	Com 210	Investment Analysis and Portfolio Theory		4	3	25	75	100
Core Paper – XIII	Com 212	Merchant Banking and Financial Services		4	3	25	75	100
Core Paper – IV and XV	Com 214	Project Plus Viva-voce *		8		40	160 @	200
Elective		Computerized Accounting		3	3	40 (Practical)	60 (Theory)	100
Soft Skill - IV				2	-	40	60	100
				25				

@ Viva-voce examination carries 40 Marks and Project Report carries 120 Marks

* Project Viva-voce is considered equivalent to two core papers. Hence, a College may choose to offer the following two core papers in lieu of the Project Viva-voce

Core Paper – XVI	Com 216	Financial Derivatives		4	3	25	75	100
Core Paper – XVII	Com 218	Financial Markets and Institutions		4	3	25	75	100

Revised List of Electives

(Students can choose any five electives from the following list)

- a) Accounting for Specialized Institutions
- b) Income Tax Law and Practice
- c) Accounting for Decision Making
- d) Indirect Taxes
- e) Computerized Accounting
- f) Strategic Human Resource Management and Development
- g) Industrial relations and Labor Welfare
- h) Change Management
- i) Managerial Behavior and Effectiveness
- j) Human Resources Accounting and Audit
- k) CRM and Relationship Marketing
- l) Consumer Behavior
- m) Consumer Rights and Education
- n) Advertising and Salesmanship
- o) International Marketing