

SRI SANKARA ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

REGULATIONS

**BACHELOR DEGREE COURSES - UNDER THE FACULTY OF COMMERCE
AND MANAGEMENT SCIENCES (B.COM)**

CHOICE BASED CREDIT SYSTEM REGULATIONS

1. ELIGIBILITY FOR ADMISSION :

Candidates for admission to the first year of the Degree of Bachelor of Commerce Courses, BBA and B.Sc. Information Systems Management shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras

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 three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and also fulfilled the such conditions as have been prescribed thereof.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working 'days for each semester.

4. COURSE OF STUDY:

The main subject of Study for Bachelor Degree shall consist of the following and shall be in accordance with

APPENDIX - A

PART -I

Tamil or Other Languages

PART-II

English

PART-III

CORE Subjects, ALLIED Subjects and PROJECT/ELECTIVE with three courses).

PART-IV

1. (a) Those who have not studied Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses (level will be at 6th standard)

(b) Those who have studies Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses.

(c) Other who do not come under a + b can choose non-major elective comprising of two courses.

2. Skill based subjects (Elective) (Soft Skills)

3. Environmental Studies

4. Value Education

PART-V

Extension Activities

5. EXTENSION SERVICE (Part-V)

A candidate shall be awarded a maximum of 1 credits for Extension Service.

All the students shall have to enroll for NSS / NCC / NSO (Sports & Games) Rotract / Youth Red Cross or any other service organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First Year, he/she shall have to compensate the same during the subsequent years.

Students those who complete minimum attendance of 40 hours in One Year will get HALF CREDIT and those who complete the attendance of 80 or more hours in Two Years will get ONE CREDIT.

Literacy and population Education Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION:

Scheme of Examination shall be as given in **APPENDIX - B**.

Model Scheme

Course Component Name of the course	Inst. Hour	Credits	Exam Hours	Max. Marks		
				Ext.mark	Int. mark	Total
PART-I Language				75	25	100
PART-II English				75	25	100
PART-III Core subject :				75	25	100
Core Subject				75	25	100
Allied Subject				75	25	100

<p>PART – IV</p> <p>1.(a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (level will be at 6th Standard).</p> <p>(b) Those who have studies Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Advanced Tamil comprising of two courses.</p> <p>(c) Others who do not come under a + b can choose non-major elective comprising of two courses.</p>						
2*Skill based subjects(Elective) – (Soft Skill)						

The following procedure be followed for Internal Marks:

Theory Papers: Internal Marks

Tests (2out of 3)	10 marks
Attendance*	5 marks
Seminars	5 marks
Assignment	5 marks

	25 marks

***Break-up Details for Attendance**

Below 60%	- No marks
60% to 75%	- 3 Marks
76% to 90%	- 4 Marks
91% to 100%	- 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

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

- (i) Candidates shall register their names for the First Semester Examination after the admission in the UG Courses.
- (ii) Candidates shall/be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) Semester subjects.
- (iii) Candidates shall be eligible to go to subsequent semester, only if they earn, sufficient attendance as prescribed therefor by the Syndicate from time to time, provided in case of a candidate earning less than 50% of attendance in anyone of the semesters 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 candidates 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.

8. PASSING MINIMUM:

A candidate shall be declared to have passed:

- a) There shall be no Passing Minimum for Internal.
- b) For External Examination, Passing Minimum shall be of 40%(Forty 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 40% .
- d) He/She shall be declared to have passed the whole examination, if he/she passes in all the papers and practicals wherever prescribed / as per the scheme of examinations by earning 140 CREDITS in Parts-I, II, III, IV & V. He/she shall also fulfill the extension activities prescribed earning a minimum of 1 Credit to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

PART – I TAMIL/OTHER LANGUAGES:

TAMIL/OTHER LANGUAGES OTIIER THAN ENGLISH: Successful candidates passing the examinations for the Language and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART – II ENGLISH:

ENGLISH: Successful candidates passing the examinations for English and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST arid SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART - III CORE SUBJECTS, ALLIED SUBJECTS, AND PROJECT/ELECTIVES :

Successful candidates passing the examinations for Part-III Courses together and securing the marks (i),60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Part-III Courses together shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examinations in the THIRD Class. .

PART-IV (consisting of sub items 1 (a), (b) & (c), 2, 3 and 4) as furnished in the Regulations 4 Part-IV supra.

PART -V EXTENSION ACTIVITIES:

Successful Candidates earning a minimum of Half Credit or a maximum of One Credit SHALL NOT BE taken into consideration for Classification / Ranking / Distinction.

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 7. (iii) supra are only eligible for Classification.

11. TRANSITORY PROVISION:

Candidates who have undergone the course of study prior to the academic year 2017 – 2018 will be permitted to appear for the examinations under those Regulations for a period of TWO years i.e. up to and inclusive of April/May 2020 Examinations. Thereafter, they will permitted to appear for the examination only under the Regulations then in force.

12. PATTERN OF QUESTION PAPER

	Part - A (30 words)		
10 out of 12 questions	10 x 2 marks =	20 marks	
	Part – B (200 words)		
5 out of 7 questions	5 x 5 marks =	25 marks	
	Part - C (500 words)		
3 out of 5 questions	3 x 10 marks =	30 marks	

	Total	75 marks	

APPENDIX - A

UG DEGREE COURSES UNDER VARUOUS FACULTIES

Sl.No.	Degree	Name of the Course	Name of the Faculty
1.	B.Com.	Bachelor of Commerce	Commerce
2.	B.Com. (AF)	Bachelor of Commerce (Accounting & Finance)	Commerce
3.	B.Com. (BM)	Bachelor of Commerce (Bank Management)	Commerce
4.	B.Com. (MM)	Bachelor of Commerce (Marketing Management)	Commerce
5.	B.B.A	Bachelor of Business Administration	Management Sciences
6.	B.Sc. (ISM)	Bachelor of Science (Information System Management)	Management Sciences
7.	B.Com.(CS)	Bachelor of Commerce (Corporate Secretaryship)	Commerce
8.	B.Com. (Co-operation)	Bachelor of Commerce (Co-operation)	Commerce

1. BACHELOR OF COMMERCE

B.Com

I SEMESTER	CREDITS	HOURS
Language	3	6
English	3	6
Core Subject – Financial Accounting	4	5
Core Subject – Business Communication	4	5
Allied – I – Paper – I Any one of the following a) Business Economics b) Business Mathematics - I	5	6
Skill based subject	2	-
Non-Tamil Students : Tamil (VI Std) Tamil Students : Non – Major Elective*	2	2
	23	30

II SEMESTER	CREDITS	HOURS
Language	3	6
English	3	6
Core Subject – Adv. Financial Accounting	4	5
Core Subject – Principles of Mgt.	4	5
Allied – I Paper – II - Any one of the following a) Indian Economy b) Business Mathematics - II	5	6
Skill based subject	2	-
Non-Tamil Students : Tamil (VI Std) Tamil Students : Non – Major Elective*	2	2
	23	30

* Non-Major Elective – Any one of the following (Semester-wise)

I Semester

1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO
4. Basics of Health care Mgt.

II Semester

1. Basics of cyber law
2. Basics of Business Insurance
3. Fundamentals of Disaster Mgt.
4. Concept of Self Help Group

APPENDIX- B**6. SCHEME OF EXAMINATIONS : SECOND AND THIRD YEAR**

(i.e. III,IV,V & VI Semester)

1. BACHALOR OF COMMERCE (B.COM.)**THIRD SEMESTER**

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Marks		
					CIA	Ext. Exam	Total
III	Core -V	Corporate Accounting	4	6	25	75	100
	Core -VI	Business Laws	4	5	25	75	100
	Core- VII	Banking Theory Law & Practice	4	5	25	75	100
	Core- VIII	Marketing	4	5	25	75	100
	Allied - III	(1) Business Statistics & O.R- I OR (2) Rural Economics	5	6	25 25	75 75	100
IV 2	Soft skill		3	2	40	60	100
IV 3	Environmental Studies	<i>(Examination will be held in Semester IV)</i>		1			
			24	30			

FOURTH SEMESTER

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Marks		
					CIA	Ext. Exam	Total
III	Core –IX	Advanced Corporate Accounting	4	6	25	75	100
	Core –X	Company Law	4	5	25	75	100
	Core –XI	Financial Services	4	5	25	75	100
	Core –XII	Business Taxation	4	5	25	75	100
	Allied –IV	(1) Business Statistics & O.R - II OR (2) International Economics	5	6	25 25	75 75	100
IV2	Soft Skill		3	2	40	60	100
IV3	Environmental Studies		2	1	25	75	100
			26	30			

FIFTH SEMESTER

PART	COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/Week	MARKS		
					CIA	Ext. Exam	Total
	<i>SEMESTER – V</i>						
I	Core – XIII	Cost Accounting	4	6	25	75	100
	Core –XIV	Practical Auditing	4	5	25	75	100
	Core – XV	Entrepreneurial Development	4	6	25	75	100
	Core – XVI	Financial Management	4	6	25	75	100
III	Elective – I :	(1) Income Tax Law & Practices – I	5	6	25	75	100
		OR (2) Visual Basic Programming			25	75	100
IV 4	Value Education		1	1			
			22	30			

SIXTH SEMESTER

PART	COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/Week	Marks		
					CIA	Ext. Exam	Total
I	Core – XVII	Advanced Cost Accounting	4	6	25	75	100
	Core –XVIII	Management Accounting	4	6	25	75	100
	Core - XIX	Business Environment	4	6	25	75	100
II	Elective – II	(1) Income Tax Law & Practice – II	5	6	25	75	100
		Or (2) Visual Basic Practical			40	60	100

	Elective – III	(1) Human Resources Management OR (2) Portfolio Management	5	6	25	75	100
					25	75	100
V	Extension activities		1				
			23	30			