

(Affiliated to Mangalore University)

## **B.COM (G) REGULATIONS -2020-21**

The Bachelor of Commerce (B.Com.) (G) Degree Programme is a 3 years Choice Based Credit System (CBCS) comprising of six semesters. This programme shall carry certain number of Credits, Credits normally represent the weightage of a course and are a function of teaching, learning and evaluation strategies. In this programme, one credit is equivalent to 50 marks in a semester. On this base, a three years degree programme will have a maximum of 104 credits. The duration of a semester is ordinarily 16 weeks of instructions followed by university examinations, at the end of each semester.

### 1. CURSES/SUBJECTS FOR STUDY:

I SEMESTER					II SEMESTER				
Course	IA	U. Exam	Total	Credit	Course	IA	U. Exam	Total	Credit
Quantitative Techniques-I	20	80	100	2	Quantitative Techniques-II	20	80	100	2
Financial A/Cg-I	30	120	150	3	Financial A/Cg-II	30	120	150	3
Strategic Mgmt & Orgn. Behaviour	30	120	150	3	Human Resource Mgmt.	30	120	150	3
Business Economics	20	80	100	2	Money & Public Finance	20	80	100	2
Principles & Practice of Tourism/E-Commerce	10	40	50	1	Retail Mgmt/Logistic Mgmt.	10	40	50	1
English	20	80	100	2	English	20	80	100	2
Kannada/Hindi	20	80	100	2	Kannada/Hindi	20	80	100	2
Indian Constitution	10	40	50	1	Human Rights	10	40	50	1
EC&CC	50	-	50	1	EC&CC	50	-	50	1
<b>TOTAL</b>	<b>210</b>	<b>640</b>	<b>850</b>	<b>17</b>	<b>TOTAL</b>	<b>210</b>	<b>640</b>	<b>850</b>	<b>17</b>

III SEMESTER					IV SEMESTER				
Course	IA	U. Exam	Total	Credit	Course	IA	U. Exam	Total	Credit
Direct Tax-I	20	80	100	2	Direct Tax-II	20	80	100	2
Financial A/Cg-III	30	120	150	3	Financial A/Cg-IV	30	120	150	3
Modern Bank Mgmt.	20	80	100	2	International Trade	20	80	100	2
Cost & Mgmt. A/Cg-I	30	120	150	3	Cost & Mgmt. A/Cg-	30	120	150	3

					II				
Tax Procedure & Planning/Personal Investment Mgmt.	10	40	50	1	Open Elective from other Programmeed	10	40	50	1
English	20	80	100	2	English	20	80	100	2
Kannada/Hindi	20	80	100	2	Kannada/Hindi	20	80	100	2
Gender Equity	10	40	50	1	Environmental Studies	10	40	50	1
EC&CC	50	-	50	1	EC&CC	50	-	50	1
<b>TOTAL</b>	<b>210</b>	<b>640</b>	<b>850</b>	<b>17</b>	<b>TOTAL</b>	<b>210</b>	<b>640</b>	<b>850</b>	<b>17</b>

V SEMESTER					VI SEMESTER				
Course	IA	U. Exam	Total	Credit	Course	IA	U. Exam	Total	Credit
Direct Tax-III	30	120	150	3	GST & Customs Duty	30	120	150	3
Corporate A/Cg-I	30	120	150	3	Corporate A/Cg-II	30	120	150	3
Financial Mgmt.-I	30	120	150	3	Financial Mgmt-II	30	120	150	3
Cost & Mgmt. A/Cg-III	30	120	150	3	Cost & Mgmt. A/Cg-IV	30	120	150	3
Business Law	30	120	150	3	Indian Corporate Law	30	120	150	3
Modern Marketing	30	120	150	3	Auditing	30	120	150	3
<b>TOTAL</b>	<b>180</b>	<b>720</b>	<b>900</b>	<b>18</b>	<b>TOTAL</b>	<b>180</b>	<b>720</b>	<b>900</b>	<b>18</b>

○ **CC& EC Activities:**

A student is compulsorily required to take part in Extracurricular and Co- Curricular for 50 marks in the I, II, III and IV semesters. A student shall opt for any one of the following activities in the first four semesters offered in the college (a) N.S.S. (b) Sports & Games (c) Commerce Association (d) Fine Arts Association (e) Literary & Wall Magazine Association (f) Debating & Quiz Association (g) Youth Red Cross. There is no examination for CC & EC Activities. Mark is allocated based on attendance in programmes conducted, participation and prizes won in the inter-class and inter-collegiate or University/State/National Level competitions.

**2. ATTENDANCE:**

a. **For Internal Examination**

A student is required to have a minimum of 75% attendance in each subject/Course to answer the internal examination. Those who have below 75% attendance in any subject are not permitted to write the examination in that particular subject/Course.

b. **For External (University) Examination:**

A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes actually held up to the end of the semester in each of the courses.

There shall be a minimum of 50% attendance requirement for the Extra- and Co-Curricular Activities opted by the candidate.

**A candidate who does not satisfy the requirement of attendance even in one course shall not be eligible to take the whole University examination of that semester and he/she shall seek re-admission to that Semester of that programme in a subsequent year.**

If a candidate represents his/her institution/University/ Karnataka State/ Nation in Sports/ NCC/ NSS/ Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated including the travel period, based on the recommendation of the Head of the Institution concerned. If a candidate participates in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days participated including the travel period based on the necessary certificates and recommendation of the head of the Institution concerned.

**3. MINIMUM MARKS FOR A PASS:**

For a 100 marks subject a student is required to get a minimum of 35 marks to pass in each subject. Out of which at least 28 marks should be from the university exams. There is no minimum for internal assessment.

For a 150 marks subject a student is required to get a minimum of 53 marks to pass in each subject. Out of which at least 42 marks should be from the University exams. There is no minimum for internal assessment.

**4. INTERNAL ASSESSMENT:**

The internal assessment marks for a course shall be based on two tests or one test and one assignment. The test shall be of at least one hour duration to be held during the semester. The average marks of the two tests or one test and one assignment shall be taken as the internal assessment marks.

**5. REJECTION OF RESULT:**

A student has the option of rejecting the result of the entire semester provided it is done within the time stipulated by the University. Option once exercised cannot be revoked. Only once such an option can be exercised on a particular semester's result. A student exercising this option is eligible only for the award of class and not for ranking. The result of individual subject cannot be rejected.

**6. CLASSIFICATION OF RESULTS:**

Class is declared at the end of each semester. However, for award of degree, the marks in all Course/subjects of all semesters including CC & EC Activities are considered together.

<b>Grade</b>	<b>Limits (%)</b>	<b>Grade Point</b>	<b>Class</b>
OO+	95-100	10	First Class with Distinction
OO	90-94	9.5	
OA+	85-89	9	
OA	80-84	8.5	
AA+	75-79	8	
AA	70-74	7.5	
AB+	65-69	7	First Class
AB	60-64	6.5	High Second Class
BB+	55-59	6	
BB	50-54	5.5	Second Class
BC	45-49	5	Pass Class
CC	40-44	4.5	
PP	35-39	4	
FF	0-34	0	Fail

**7. CARRY OVER:**

A candidate who fails in a lower semester examination may go to the higher semester and take examination.

**8. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMME:**

The candidate shall complete the programme within the six years from the date of admission to the programme. No candidate shall be permitted to appear for the examinations after the prescribed maximum period for completing the programme.