

Academic Regulations

B. Com. (Hons) Programme



Faculty of Management & Commerce
M. S. Ramaiah University of Applied Sciences
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Academic Regulations for B. Com. (Hons) Programme

U.1 Short Title and Commencement

- a. The Regulations listed under this head are common for all discipline of Bachelor of Commerce (Hons) programmes offered by the University.
- b. The Regulations hereunder are subject to amendments by the Academic Council of the University, from time to time, after obtaining approval of the Board of Management. Such amendments will be effective from such date and apply to such batches of candidates, including those already undergoing the programme, as may be determined by the Academic Council.

U.2 Definitions

- a. "Branch" means a discipline of commerce under the B. Com. (hons) Degree Programme;
- b. "Programme" means a set of courses a student is required to successfully complete to become eligible for award of the B. Com.(Hons) degree;
- c. "Programme specifications" mean the document that describes the educational aims, programme objectives, learning outcomes and the detailed programme structure for each Programme;
- d. "Commission" means the University Grants Commission (UGC);
- e. "Department" means an academic unit, under a Faculty, responsible for delivering the programme (e.g. Department of Commerce);
- f. "Faculty" means the Academic Units of the University offering various academic programmes (e.g. Faculty of Management & Commerce);
- g. "Course" means a subject, either theory or practical or both, listed under a programme;
- h. "Course Specifications" mean the document that describes the title, the learning outcomes, syllabus, teaching and learning methods and assessment methodology for each course;
- i. "Statutes" mean the MSRUAS Statutes;
- j. "University" means the M. S. Ramaiah University of Applied Sciences (MSRUAS);
- k. "Answer scripts" means test, assignment or examination answer sheet or booklet.

U.3 Academic Programme

U.3.1 Nomenclature of the Programme

The nomenclature and the abbreviation given below shall be used for this Programme of the University:

(i) Bachelor of Commerce (Hons)

(B. Com. (Hons))

In addition, the branch or discipline of commerce, if any, shall be indicated in brackets after the abbreviation. For example, the commerce Degree in the programme will be abbreviated as “B. Com. (Hons) Accounting and Finance”.

U.3.2 Medium of Instruction

The medium of instruction for the Programme is English.

U.3.3 Programmes Offered

The University offers the Bachelor of Commerce (B. Com. (Hons)) Degree Programme in Accounting and Finance

U.3.4 Study Scheme

The University follows the semester scheme for the Programme.

U.3.5 Academic Calendar

The academic calendar will be synchronized with the admission notification in each academic year. The details of the academic calendar are given in **Annexure – 1**.

U.4 Programme Duration

U.4.1 Normal Duration

The normal duration of the Programme is three years.

U.4.2 Maximum Duration

The maximum duration a student can take to complete the Programme is double the normal duration. i.e., six years.

U.5 Admissions

U.5.1 Admission of Students

Admission of students to various programmes listed under Section U.3.3 shall be made by the University as explained in the Prospectus or Notification issued before the commencement of each academic year.

U.5.2 Eligibility

- a. Eligibility for Karnataka students seeking admission:

Candidates for admission to the Programme shall meet the eligibility criteria as described in Table-1.

Table – 1: Eligibility Criteria		
Sl. No	Programme / Branch	Eligibility
	Accounting and Finance	Candidates who have passed the two year Pre University Examination of Karnataka State or any 10+2 examination considered as equivalent thereto with Accountancy or Mathematics as compulsory subject, shall be eligible for admission to the B.Com (Hons) degree course.

- b. Eligibility for Indian students seeking admission:
 - i. A pass at Pre-University level or equivalent is required for admission
- c. Eligibility for foreign students seeking admission:
 - i. Foreign students should have a pass at pre University level or equivalent qualification approved by Association of Indian Universities
 - ii. Should have proof of proficiency in English

U.5.3 Selection of Students

Selection of other Indian students for admission is based on the admission policy of the University, notified from time to time.

Selection of foreign students for admission is based on the admission policy of the University notified from time to time.

U.5.4 Admission to Programme

The selected candidates shall complete the admission procedure within the prescribed date by paying the prescribed fees and completing all other admission formalities notified by the University. Failure to do so may lead to cancellation of the selection.

U.5.5 Annual Programme Fee

Details of the fees payable for each Programme will be notified well in advance to the commencement of the Programme.

The fees, once paid, will not be refunded under any circumstances.

The continuation of a student's registration in subsequent academic years is subject to payment of the prescribed programme and registration fees for each of those years.

U.5.6 Free-ships and Scholarships

The Board of Management, in consultation with the Board of Governors, may consider offering free-ships / scholarships to deserving students who maintain a minimum level of academic performance on a yearly basis.

U.6 Credits

U.6.1 Credit Definition

- a. For theory classes: 1 credit is equivalent to 15 contact hours.
- b. For laboratory / field work / workshops / project work and allied activities: 1 credit is equivalent to 30 contact hours.

U.6.2 Typical Credit Structure

A typical Credit Structure for Programme work is given in Table-2.

Lectures (L)	Tutorials (T)	Practical (P)	Credits (L:T:P)	Total Credits	Total Contact Hours
4	2	0	4:1:0	5	6
3	2	0	3:1:0	4	5
3	0	2	3:0:1	4	5
2	2	2	2:1:1	4	6
0	0	6	0:0:3	3	6
4	0	0	4:0:0	4	4
2	0	0	2:0:0	2	2

U.6.3 Credit Requirements

- I. The total number of credits required to be earned by a Regular student to qualify for award of the B. Com.,(Hons) degree is shown in Table-3:

Programme	Normal duration		Total number of credits to be earned
	Years	Semester	
B. Com.(Hons)	3	6	148

II. Registration of Courses during a semester

Each academic year is divided into two Regular Semesters, Semester 1 and Semester 2, of 20 weeks' duration each and a Summer Semester of 10 weeks' duration.

A regular student is normally required to earn a total of 148 credits over 6 regular semesters spread over 3 years and averaging 24 credits in each semester such that the contact hours are around 30 hours per week.

The prescribed maximum and minimum number of credits for each semester is available in the **Programme Specification** document. A student has the option of registering either for the specified number of credits in each semester or a minimum number of credits.

III. Withdrawal in a semester

Registered students may, with the prior approval of the Proctor and within the first 5 weeks of the semester, can withdraw one or more courses in that Semester provided always that he/she is registered for the stipulated, minimum number of credits.

IV. Summer Semester

A student can Register/ Re- Register a maximum of 18 credits of Core Courses during “Summer Semester”. However there is no limit on credits for Re-Sit registrations. Students who have not met the attendance and CE requirements in certain courses during the Regular Semester(s) can register for a Summer Semester to make up for the credit deficiency. Students who had not registered for the prescribed number of credits in the Regular Semester(s) can also register in a Summer Semester to make up the shortfall in credits. All students registering for courses during a Summer Semester are required to pay the prescribed fees in addition to the annual fees.

U.7 Curriculum

The curriculum includes the

1. **Programme Specifications** document where the educational aims, programme objectives, learning outcomes of the programme and the detailed programme structure are described; and
2. **Course Specifications** document which contains the course title, learning outcomes, syllabus, teaching and learning methods and the assessment methodology for each of the courses.

U.7.1 Development of Programme Curriculum

The Dean of the Faculty is required to establish a Board of Studies in a Department that proposes to offer B. Com. (Hons) Degree programme. The Board of Studies (BoS) comprises a team of faculty members under the Chairmanship of a Faculty member. The Chair and the members of BoS are nominated by the Dean of the Faculty. The BoS is responsible for formulating the curriculum of various courses for each B. Com (Hons), Degree programme offered by that Department. The BoS is also required to seek and obtain the opinion of

external academic and industry experts on the curriculum so formulated. The curriculum is then presented to the Academic Council for its approval before the programme is offered by the University.

The curriculum for every programme is reviewed by the BoS once in every 3 years i.e. after one complete delivery cycle and seek the approval of the Academic Council. The BoS is also required to review the course notes prepared by the members of the Faculty for every course, in every Programme, before delivering the course. A member of the Faculty who formulates the curriculum of a course, delivers and assesses students undergoing that course is known as “**Course Leader**”.

U.7.2 Curriculum Framework

The curriculum framework for the Programme is given in **Annexure - 2**.

U.8 Programme Delivery

The courses under each programme are delivered in accordance with the time table provided at the beginning of the semester. The delivery of a theory course may include but is not limited to:

1. Face-to-Face Lectures using Audio-Visuals
2. Workshops
3. Demonstrations
4. Guest Lectures
5. Industry Visit

Typically, a laboratory practice session is scheduled based on the number of credits it carries. Normally one credit over the semester is equal to 30 hours. Laboratory work is normally delivered through a combination of instructions and demonstrations and is followed by student work.

Students are also required to carry out project work which forms part of the curriculum. The details of student project execution and assessment are available in the **Course Specifications**.

U.8.1 Attendance Requirement

Considering the programme work load, students are advised to attend all classes conducted during a semester. The student is expected to attend at least 80 % of the classes in each of the courses in a given semester. A shortfall in attendance, up to a maximum of 10%, may be condoned by the Dean of the Faculty under ***special circumstances like**

medical emergencies, participation in sports, cultural activities, seminars, workshops and paper presentation etc. at the State, National or International level representing the University and with the prior permission of the concerned HOD and intimation to his/her Proctor.

The basis for calculation of attendance shall be the period prescribed by the University in its annual calendar of events. For first semester students attendance is computed from the date of registration to the programme.

If a student does not fulfil the attendance requirements in any course he/she is not permitted to attend the Semester End Examination (SEE) in that course and is deemed to have failed in that course.

U.9 Assessment

U.9.1 Achievement Testing

During each semester students' performance is assessed through Continuous Evaluation (CE) and a Semester End Examination (SEE). Both CE and SEE carry equal weight.

1. Continuous Evaluation (CE):

This includes term tests, assignments, viva-voce, quiz, seminars, mini projects and other such evaluation methods designed for specific courses and conducted as per the norms of the University for Assessment.

2. Semester End Examination (SEE):

This includes a written / laboratory examination conducted as per the norms of the University for Assessment.

3. Students registering for courses during **Summer Semester** are also assessed through CE and SEE.

U.9.2 Examiners

The Faculty Dean constitutes a **Board of Examiners (BoE)** for the purpose of assessment of students' performance. The BoE, comprising Internal and External examiners, is headed by a Chairman. Normally, the Head of the Department offering the programme is the Chairman of BoE or any Professor of the Department nominated by the Dean. The Board of Examiners (BoE) is responsible for:

- Setting and review of CE / SEE question papers and evaluation of answer scripts

- Setting and review of Assignments and evaluation
- Laboratory/Workshop/Project/Internship assessment
- Supervision of Written Examinations and Conducting Laboratory Examinations

U.9.2.1 Internal Examiner

The course leader sets the question paper for both CE and SEE, supervises the examinations and valuation of the answer scripts as described in the Programme Specifications as well as Course Specifications. The course leader becomes the internal examiner for that course. The question papers and assignments, set for each course, are reviewed and approved by the BoE.

U.9.2.2 Second Examiner

All answer scripts are reviewed by a Second examiner. (As per the details available in Programme Operations Manual)

U.9.2.3 External Examiner

It is mandatory to have at least 1 examiner per programme, per semester who is external to the University i.e. an External examiner. The External examiner is required to review at least 10% of the evaluated answer scripts of all the courses offered in a semester to confirm adherence to the prescribed academic standards. External Examiners also act as members of SAB and PAB. An External examiner will have a tenure of 3 years which can be renewed for a further period of 3 years.

U.9.2.4 Marking System

The University follows the absolute marking system

U.9.3 Pass Criterion and Earning of Credits

U.9.3.1 Pass Criterion

A student is required to score a minimum of 40% marks in each course, with an individual minimum of 40% in both CE and SEE.

U.9.3.2 Earning of Credits

A student shall be considered to have successfully completed a course and earned the credit(s) if he/she has passed the course.

U.9.4 Failure and Opportunities for Make-up

A student will be declared “Failed” in a course under the following circumstances:

1. Not scoring a minimum of 40 % in SEE although he/she has satisfied attendance and CE requirements;
2. Is absent for SEE but has satisfied attendance and CE requirements;
3. Has not satisfied the attendance requirement (not eligible for SEE);
4. Has not scored a minimum of 40 % in CE but has satisfied the attendance requirement (not eligible for SEE);
5. Has scored at least 40 % in CE but has not satisfied the attendance requirement at the end of the semester (Note: Such a student is not eligible to appear for SEE and the student’s CE score will be made null and void).

Students are given the following opportunities for passing a ‘Failed’ course:

1. Students in categories 1 and 2 above (Section U.9.4) shall appear for the SEE alone in the next opportunity (regular or summer semester) provided – declared as **RS (Re-Sit)** category.

Note: Students appearing for Re-sit examination are required to pay the prescribed examination fees.

2. Students in categories 3, 4 and 5 above will register for the failed course during any future offerings (regular or summer semester) and satisfy the attendance, CE and SEE requirements for passing a course.
3. If a student re-registers for any course, the earlier results in that course will be treated as null and void and the course will be considered as withdrawn.

U.9.5 Promotion Criterion

1. A student is permitted to carry-over all the courses from a given regular, odd semester to the next regular even semester.
2. A student can carry a maximum of 16 credits from all previous academic years for promotion to next academic year of study. The 16 credits exclude credits of “Consideration Courses”.

Considerations:

List of Courses as mentioned below are required to be successfully completed by earning credits for award of the Degree. However, these courses will not be considered for calculation of CGPA

and credits of these courses will not be taken into account for promotion from one semester to another semester.

Sl. No	Course Code	Course Title	Credits
1	HSS106A	Communication Skills	3
2	HSS107A	Communication Skills-2	3
3	HSS206 A	Sociology and Ethics	2
4	HSS207A	Environmental Science	2
5	HSS208A	Constitution, Human Rights and Law	2
Total Credits			12

The above courses needs to be successfully completed:

1. While pursuing a given semester during which the course appears in the list of courses offered during the semester
2. Register during a Summer Semester
3. Re-Sit for Examination with other batches or during Summer Semester provided attendance criterion is met

In the above courses, a student is required to score a minimum of 40% for pass combining the marks of Continuous Evaluation (Term Tests and Assignments) and Semester End Examination (SEE).

U.9.6 Programme Quality Monitoring

U.9.6.1 Staff Student Consultative Committee

The Staff-Student Consultative Committee looks into the quality of the programmes delivered by each Faculty. The committee comprises of the Dean, Academic Registrar (Faculty), Administrative Registrar (Faculty), HODs, Class Representatives and other member(s) invited by the Dean. Committee meetings are scheduled during the middle of each semester.

During the committee meetings the following issues are discussed and suitable action plans are initiated:

- a. Student Academic issues
 - I. Curriculum
 - II. Programme Delivery
 - III. Test and Assignment and their Assessment

- b. Student Teaching and Learning Support
 - I. Programme Operations
 - II. Test and Assignment and their Assessment
 - III. Library
 - IV. ICT
 - V. Laboratories & Workshops
- c. Student Amenities
 - I. Hostel & Cafeteria
 - II. Sports & Recreation
- d. Any other matter with the permission of the Chair

U.9.6.2 Subject Assessment Board (SAB)

SAB meetings are chaired by the Dean of the concerned Faculty. The Heads of Departments, Internal and External Examiners and an Observer nominated by the Vice Chancellor are the other members of SAB. The Subject Assessment Board meets at the end of each semester to review the assessed work for each course. The Board objectively examines the course delivery, examination and evaluation processes to ensure that academic standards are met, based on the data compiled for the Semester. The most important task is to review the standard of assessment and its comparability across courses. The Subject Assessment Board will confirm course marks after completing its review. Once the marks have been confirmed by SAB they must not subsequently be altered by any other Board, unless an error in transcription or an omission is discovered.

U.9.6.3 Programme Assessment Board (PAB)

PAB meetings are chaired by the Dean of the concerned Faculty. The Heads of Departments, Internal and External Examiners and an Observer nominated by the Vice Chancellor are the other members of PAB. The Programme Assessment Board meets at the end of each semester. The purpose of the Programme Assessment Board is to make decisions on progression and Degree award for all students registered for the named Programme for which the Board is responsible. In reaching a decision on progression or an award, the Board must consider the overall performance of the student. The overall performance of the student is made up of the course marks which have been confirmed by the Subject Assessment Board.

U.9.7 Academic Awards

U.9.7.1 Award of Class – Semester Basis

Students will be awarded Grades based on marks scored. The basis for awarding Grades is shown in Table – 6.

Sl. No.	Marks Scored	Grading	GPA Grade Points
1.	90.1 – 100	O (Outstanding)	10
2.	80.1 – 90	A+ (Excellent)	9
3.	70.1 – 80	A (Very Good)	8
4.	60.1 – 70	B+ (Good)	7
5.	55.1 – 60	B (Above Average)	6
6.	50.1 – 55	C (Average)	5
7.	40 – 50	P (Pass)	4
8.	Below 40	F/Ab (Fail/Absent)	0

Computation of CGPA:

$$\sum_{1}^n \frac{\text{Grade Points scored in a given course} \times \text{Number of Credits of that Course}}{\text{Total Number of Credits}}$$

(n– total number of courses registered in a given semester)

U.9.7.2 Announcement of Results

The office of the Academic Registrar (Faculty) will announce the results of the students during a given semester on the Faculty notice board as well as on the University website.

U.9.7.3 Re-evaluation of SEE

Students can apply for re-evaluation of SEE answer scripts on paying the fees prescribed within six working days after the announcement of results.

Re-evaluation is not applicable for laboratory examination.

The marks obtained after re-evaluation is the final marks scored by the student in that course in that attempt. Under no circumstances the re-evaluation fees is refunded to the student.

U.9.7.4 Withholding of Results

Students' results may be withheld, if the student:

1. Has been subjected to disciplinary action and a decision is pending;
2. Is in debt to the University;
3. Has failed to meet the academic requirements

All pending results will be announced as soon as the issue in question is resolved to the satisfaction of the University.

U.9.7.5 Transcript of Learning and Achievement

Every student will be issued a Transcript of Learning and Achievement at the end of each semester containing the course code, course title, grade awarded, credits earned.

The Transcript of Learning and Achievement will bear the signature (facsimile) of the Academic Registrar (Faculty).

The final Grade Card will consist of SGPA of each semester and CGPA along with course code, course title, grade awarded for each course and credits earned with the signature of Academic Registrar (University).

Marks card will be issued on requests by the students.

U.9.7.6 Degree Certificate

The Degree Certificate, issued under the University Seal, will have the student's name, University roll number, name of the degree awarded.

The Degree Certificate will bear the signature (facsimile) of the Vice-Chancellor.

U.9.7.7 Convocation

A Convocation ceremony will be held once every year. Students will be conferred their Degree by the Vice-Chancellor or his / her nominee (normally the Dean of the concerned Faculty) during the convocation ceremony. The degree will be awarded in the presence of the University's Mace.

Graduating students who are unable to attend the convocation, in person, can apply for award of the degree *in absentia* after paying the prescribed fee.

U.10 Other Academic Matters

U.10.1 Student Transfers / Migration

Students can seek a transfer from one branch to another branch (Excluding B.Des. Fashion Design) of the same Faculty in the University at the beginning of the second year (i.e. third

semester) after obtaining the necessary approvals in this regard. Such transfers will be considered subject to vacancies being available in the desired branch.

Migration of students from another Institution/University to the University may be accepted if there are vacancies available in the requested programme and subject to the submission of a **No Objection Certificate** from the Institution/University the student is presently studying in and meeting the programme requirements.

Students who would like to migrate to another University/Institution will be required to obtain a **No Objection Certificate** from the University

U.10.2 University Awards

The University may recognize meritorious performance of students by conferring various awards. These awards will be presented to students during the convocation.

U.10.3 Donor Awards

For the award of prizes and medals instituted by donors the conditions stipulated by the donors will be considered by the Board of Management.

U.10.4 Corrections in Statement of Learning and Achievement and Certificates

Students can apply for corrections in any transcript/marks card and degree certificate issued by the University within six months from the date of issue.

U.10.5 Duplicate Transcripts and Degree Certificate

In the event of a student losing the original transcripts or degree certificate, he/she can apply for the issue of re-printed documents. Re-printed transcripts will be issued against payment of the prescribed fee. The reprints will carry the caption "Duplicate".

U.10.6 Termination from the Programme

A student will be required to withdraw from the Programme and leave the University on the following grounds:

1. Failure to earn the required number of credits within the prescribed maximum number of attempts;
2. Absence for two or more semesters, in succession, during any part of the programme without prior approval;
3. Failure to meet the standards of discipline prescribed by the University from time to time;

4. Failure to complete the Programme within the prescribed maximum duration permitted by the University's Regulations.

U.10.7 Conduct and Discipline

The provision relating to discipline and code of conduct that applies to every member of the University is as described in Chapter 8 of the MSRUAS Statutes.

U.10.8 Intellectual Property

The provision governing Intellectual Property that is generated by a member of the University is as described in Chapter 9 of the MSRUAS Statutes.



Any other issues not covered in this document will be referred to Academic Council. The decision of the Academic Council in such matters shall be final.

These Regulations may be amended from time to time by the Academic Council and approved by Board of Management.

Failure to read and understand the regulations is not an excuse.



Annexure - 1

The details of the academic year are given in Table – 7.

Table – 7 Academic Year																				
Sl. No	Description	Remarks																		
1	Number of semesters in a year	Three semesters (Two regular and one Summer semester)																		
2	Semester duration in weeks	20 weeks each for regular semesters (Odd/Even) and 10 weeks in case of Summer Semester																		
3	Academic activities in weeks	Regular semester: <table border="1" style="margin-left: 20px;"> <tr> <td>Registration and Induction</td> <td>0.5 week</td> </tr> <tr> <td>Programme Work</td> <td>14.5 weeks</td> </tr> <tr> <td>Examination Preparation</td> <td>1 week</td> </tr> <tr> <td>Laboratory Examination</td> <td>1 week</td> </tr> <tr> <td>Theory Examination</td> <td>2 week</td> </tr> <tr> <td>Holidays</td> <td>1 week</td> </tr> </table> Summer semester: <table border="1" style="margin-left: 20px;"> <tr> <td>Programme Work</td> <td>8 weeks</td> </tr> <tr> <td>Examinations</td> <td>1 week</td> </tr> <tr> <td>Holidays</td> <td>1 week</td> </tr> </table>	Registration and Induction	0.5 week	Programme Work	14.5 weeks	Examination Preparation	1 week	Laboratory Examination	1 week	Theory Examination	2 week	Holidays	1 week	Programme Work	8 weeks	Examinations	1 week	Holidays	1 week
Registration and Induction	0.5 week																			
Programme Work	14.5 weeks																			
Examination Preparation	1 week																			
Laboratory Examination	1 week																			
Theory Examination	2 week																			
Holidays	1 week																			
Programme Work	8 weeks																			
Examinations	1 week																			
Holidays	1 week																			
4	Evaluation	Continuous Evaluation (CE) and Semester End Examination (SEE), and student's performance in course, laboratory and other activities																		
5	Other items	<ul style="list-style-type: none"> • The total number of working days in an academic year shall be > 180; • Academic schedules prescribed by the University shall be strictly adhered to by all the concerned; • Summer semester is conducted for the benefit of the students to clear their failed courses or complete the required credits for the academic year. 																		

Table: 8 B.Com. (Hons) in Accounting and Finance Credit Distribution				Total Credits : 148			Programme Duration: 3 years				Credits
Core Course (CE)	18BCC102A Business Economics Credits = 3	18BMC10 1A Principles of Managem ent Credits = 3	18BMC104 A Marketing Managemen t Credits=3	18BCC103A Business Mathematic s - 1 Credits=3	18BCC108 A Business Environm ent Credits=3	18BCC109 A Business Law Credits=3	18BCC11 0A Law and Practice of Banking Credits=3	18ML106 A Managem ent Activity Practice Credits = 1	18ML109 A Marketing Activity Practice Credits = 1	18BCL11 3A Business Law Tutorials Credits = 1	71
	18BCC201A Cost Accounting - I Credits =3	18BCC203 A Direct Taxation Credits = 3	18BCC204A Organizatio n Behaviour Credits = 3	18BCC205A Innovation and Entrepreneu rship Developme nt Credits = 3	18BCL206 A Cost Accountin g Tutorials - I Credits = 1	18BCL208 A Taxation Practice Tutorials Credits = 1	18BCC20 9A Cost Accounti ng - II Credits = 3	18BCC210 A Company Law and Secretarial Practice Credits = 3	18BCC211 A Indirect Taxation Credits = 3	18BCC21 3A Human Resourc e Managem ent Credits = 3	
	18BCLL215A Cost Account Tutorials - II Credits = 1	18BCL216 A Indirect Taxation Tutorials Credits = 1	18BCC302A Security Analysis and Portfolio Managemen t Credits = 3	18BCC303A Internationa l Financial Reporting Standards Credits = 4	18BCL305 A Security Analysis and Portfolio Managem ent Practice Credits = 1	18BCC306 A Seminar Credits = 2	18BCC30 7A Financial Statemen t Analysis Credits = 4	18BCC308 A Managem ent Accountin g Credits = 4	18BCL310A Financial Statement Analysis Tutorials Credits = 1		
Skill Enhanceme nt Courses (SE)	18BCL105A Computer Application s for Business Credits = 1	18BCC107 A Business Mathemat ics - II Credits = 3	18BCC112A Business Mathemati cs Laboratory Credits = 1	18BCC212A Auditing and Assurance Credits = 3	18BCL217 A Auditing Practice Tutorials Credits = 1	18BCIA34 A/18BCIA 35A Internship /Articleshi p Credits = 4	18BCI201 A Summer Internshi p Credits = 4	18BCI301A Summer Internship Credits = 4			21
Discipline Specific Courses (DSE)	18BCC101A Financial Accounting - I Credits=4	18BCL104 A Accountin g Tutorials - I Credits = 1	18BCC106A Financial Accounting - II Credits=4	18BCL111A Accounting Tutorials - II Credits = 1	18BCC202 A Financial Managem ent Credits = 4	18BCL207 A Financial Managem ent Tutorials Credits = 1	18BCC21 4A Financial Services and Markets Credits = 3	18BCC301 A Corporate Accountin g Credits = 4	18BCL304 A Corporate Accountin g Tutorials Credits = 1	18BCC30 9A Internati onal Financial Managem ent Credits = 4	38
	18BCL311A Internation al Financial Managemen t Tutorials Credits = 1	18BCP310 A Project Work Credits = 10									
Ability Enhanceme nt	18HST103A Communic ation Skills - I	18HST104 A Communic ation Skills	18HST101A Elements of Social Science	18CEN201A Environmen tal Studies Credits=2	18HST201 A Constituti on,						12

Compulsory Course (AECC)	Credits=3	- II Credits=3	and Ethics Credits=2		Human Rights and Law Credits=2						
Generic Elective (GE)	18OEE31X A Open Elective – 1 Credits=3	18OEE32X A Open Elective – 2 Credits=3									06
CE: 63 credits , SE: 18 credits , DSE: 33 credits, AECC: 12 credits, GE: 14 credits (63 + 18 + 33 + 12 + 14 = 140 credits)										Total Programme Credits	148

Table: 9 Credit Frame work as per UGC specifications

Sl.No.	Type of Course	Credits
1	Core Courses (CE): 48%	71
2	Skill Enhancement Courses (SE): 14%	21
3	Discipline Specific Elective (DSE): 25%	38
4	Ability Enhancement Compulsory Courses (AECC): 9%	12
5	Generic Elective (GE): 4%	06
	Total Credits	148

GRAPH: 1 B.COM. (HONS) IN ACCOUNTING AND FINANCE CREDIT DISTRIBUTION (TOTAL CREDITS=148)