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**PERIYAR  
MANIAMMAI**

**INSTITUTE OF SCIENCE & TECHNOLOGY**  
(Deemed to be University)

Established Under Sec. 3 of UGC Act, 1956 • NAAC Accredited

think • innovate • transform

NAAC ACCREDITED

**B.Com**

**Regulation 2020**

**(REGULAR - THREE YEARS)**

## CONTENTS

1.	Eligibility for Admission	2
2.	Duration	2
3.	Programmes offered	2
4.	Definitions	2
5.	Pre-requisite	2
6.	Medium of instruction	3
7.	Outcome Based Education	3
8.	Programme Structure	3
9.	Choice Based Credit System	3
10.	Examination and Assessment	4-7
11.	Calculation of grade points	7-8
12.	Revaluation	8
13.	Supplementary Examinations	9
14.	Rules for withdrawal from course	9
15.	Rules for changing branches	9
16.	Eligibility for the degree and classification of classes	9
17.	Identification and support for slow, medium and advanced learners	9
18.	Minor courses	10
19.	Publication of research article	10

## 1. Eligibility for Admission

- A pass in the Higher Secondary Examination (Academic / Vocations Stream) conducted by the Government of Tamil Nadu; or equivalent from any recognized central / State Board of Secondary School Examination such as Central Board of Secondary Education (CBSE), New Delhi and Council for Indian School Certificate Examination, New Delhi.
  - Provided that the candidates who have passed the qualifying examination with Commerce/Accountancy/Mathematics/Computer Science as one of the subjects of study shall be given preference in admission to B.Com Programme.
- i. **Lateral entry:** A pass in Diploma in Modern Office Practice candidates are admitted directly in the II year of the B.Com programme.
- ii. **Transfer from other University:** A candidate can join from any other Universities in the beginning of any semester subject to the recommendations of Equivalence Committee and approval of Competent Authority of the University.

## 2. Duration

The duration of the programme shall be three years. (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 as the fifth and sixth semesters

(b) The odd semesters shall consist of the period usually from June to November of each year and the even semesters usually from December to April of each year. There shall be not less than 90 working days for each semester. The maximum number of years to complete the course is 5 (+1 year in exceptional cases) years.

## 3. Programmes offered

*a. B.Com*

*B.Com (Hons)*

*B.Com(CS)*

## 4. Definitions

*Programme* refers to B.Com., B.Com(Hons) and B.Com(CS) *Course* refers to Subject in a Programme. *University* means Periyar Maniammai Institute of Science and Technology (PMIST) popularly known as Periyar Maniammai University (PMU).

## 5. Pre-requisite

Where a prerequisite is specified for a subject, the student has to get a minimum of pass in the pre-requisite subject to register for that subject.

## 6. Medium of Instruction

Medium of instruction is English.

## 7. Outcome Based Education

The present curriculum of all the under graduate programmes are finalized based on the Outcome Based Education (OBE) in which the teaching, learning and evaluation process are focused towards the skills and ability acquired by the students during the course of their study. One credit stands for one lecture hour or one tutorial/two lab hours.

## 8. Programme Structure

The programme structure consisting of courses drawn from Ability Enhancement Compulsory Course (AECC), Core Course (CC), Core practical, Project Work in industry or elsewhere, relevant to the chosen specialization/branch; Discipline Specific Elective (DSE), relevant to the chosen specialization/ branch; Minor Courses (MC); Skill Enhancement Course (SEC), relevant to the chosen specialization/ branch; Open Elective Courses / Generic Elective (GE) from other technical/humanities/management and/or emerging course areas; University Mandatory courses Foundation Course (4 weeks) – Each subject covers one credit (which is not considered for grading purpose)

- a. English
- b. Fundamental Accounts
- c. Business Organization and Management
- d. General Economics

B.Com programme has 60 credits for foundation course.

## 9. Choice Based Credit System

Choice based credit system is incorporated in this regulation. The core subjects, elective subjects and open electives are offered. By the Open Elective concept the student can move horizontally between different branches to some extent. Registering for fewer subjects than prescribed in the curriculum is not allowed. However a student can take non-credit self learning subjects offered in her/his department or any other department which is not considered for grading purpose but appear in grade sheet.

## 10. Examination and Assessment

### *Theory subjects*

Sl.No	Assessment	Duration	Weightage	Remarks
1.	CA-1	2 Hours	15	1&2 Units of syllabus
2.	CA-2	2Hours	15	3&4 Units of Syllabus
3.	CA-3	-	20	Seminar, Assignment, Quiz, Test, Case study, Debate etc..
4.	CA-4 End Semester Examination	3 Hours	50	100% Syllabus
	Total		100	

**Laboratory L: T: P 0:0:1 and 0:0:2 F: S = 70:30 (Formative versus summative)**

S.No.	Task	Notes	%	Duration	Venue	Time Tabling and supervision	Authority
1	CIA -1 (Based on observation Note and rubrics designed by lab teacher)	Assessment in every 15 days	30	-	-	Lab course Teacher	HoD
2	CIA-2 (Lab Mid Exam)	After 45 – 50 Days	30	2 Hours	Respective labs	Class Advisor	HoD
3 a.	CIA -3 or EA-1-Product/Simulation /Design/Programme /Process	After 45 Days (Formative)	10	-	Respective labs/in-Situ/etc.,	Lab instructor/ Lab Course teacher	HoD
3b.		After 90 days (Summative)	10				
4	EA-2 End semester exam (External Assessment)	After 90 Days	20	3 Hours	University Labs	Time tabling by HoD and Assessment by Internal and External	CoE

**Project:**

R-0	R-I	R-II	Final R-III
15 days	40 days	60days	<b>90 Days</b>
CA	CA	CA	<b>EA</b>
0%	30%	30%	40%

**Attendance requirement**

1. The minimum attendance required for appearing in the formative assessment CA1 and CA2 is 65%.
2. Maximum of five marks is allotted for attendance as one of the component in CA3

Percentage of Attendance	76-81	82-87	88-93	94-99	100
Marks	1	2	3	4	5

3. The minimum percentage of attendance required to appear for the end semester examinations is 75% (course wise).

4. If the percentage of attendance is between 65% and below 75% for the individual courses due to medical reasons; then the student is eligible to apply for condonation with a prescribed fee of Rs. 300/ per course and also to produce a medical certificate from a registered medical practitioner not below the rank of a Civil Assistant Surgeon

5. If the percentage of attendance is less than 75% and above 65% (overall attendance), she /he has to appear for the exam as supplementary after gaining the required attendance.

6. If the percentage of attendance is less than 65% (all courses put together) then the student will be categorized under “Redo candidate”.

7. For calculating the percentage of attendance; following norms are framed: For CA1 – From the reopening date to the day before CA1 examination For CA2 – From starting date of CA1 – the day before the CA2 examination For End semester – From starting date to last working day.

8. If a student falls under Redo category, while rejoining he/she has to again pay the prescribed semester fees along with re-registration fees (Rs.500/-).

### **Passing Minimum**

a. There is no passing minimum for FA. However, a student must secure:

I. Minimum 40% in SA (includes Theory cum Lab) and 50% in total (overall) for all UG Programmes in Engineering, Architecture, and all PG Programmes

II. Minimum 35% in SA (includes Theory cum Lab) and 40% in total (overall) for all UG Arts, Science and Humanities and Education programmes

2. Students are permitted to appear for the supplementary examinations both during odd and even semester.

### **Formative assessment: provision for improvement**

All components pertaining to formative assessment will be offered. A student can take all or a few assessments. The assessment will take place from 4th week of the semester by paying Rs.100 as exam fee along with the consent of respective HoD. The reassessment will be conducted at the Department level, wherein HoD will act as the Chairperson. This improvement provision is not applicable for the current semester courses.

## **11. Calculation of grade points**

University uses Grade Point Average (GPA), an internationally recognized calculation which is used to find the average result of all grades achieved.

The GPA for each semester is calculated by taking the sum of the products of grade points with the corresponding credits earned by the student divided by sum of credits in that semester. The formula for calculating GPA is given in equation (1).

$$GPA = \frac{\sum_i C_{ni} G_{ni}}{\sum_i C_{ni}} \quad (1)$$

Cumulative Grade Point Average (CGPA) is the sum of the products of credits with grade points of all semesters divided by the sum of all credits of all semesters. The formula for calculating CGPA is given in equation (2).

$$CGPA = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}} \quad (2)$$

Where  $C$  denotes subject  $G$  denotes grade point  $n$  denotes semester number and  $i$  denotes subject number.

The University follows absolute grading system.

#### Grade Versus Marks distribution

Grade Letter	Grade Point	Performance	Actual Marks
O	10	Outstanding	$A \geq 91$
A+	9	Excellent	$81 \leq A < 91$
A	8	Very Good	$71 \leq A < 81$
B+	7	Good	$61 \leq A < 71$
B	6	Above Average	$55 \leq A < 61$
C+	5	Average	$50 \leq A < 55$
C	4	Pass	$40 \leq A < 50$
U	0	Reappear/Absent	$A < 40$
W	0	Withdrawal	

Note: The Overall Passing Minimum is 40% marks and marks less than 40% is considered as U Grade. CGPA to percentage conversion is the multiplication of CGPA with 10.

## 12. Revaluation

- Candidates who wish to apply for revaluation should first apply for photocopy of her/his answer script in the prescribed format through the Head of the Department and Dean of School to the Controller of Examination by paying ₹ 400/- (Rupees Four Hundred only) per script within 10 days after the result is declared.

- After receiving the photocopy, the student can verify the copy for any discrepancy like total mistake and omission in the valuation.
- If any discrepancy is noticed the same may be brought to the notice of the Controller of Examinations for remedial action.
- The valuation in the photocopy of the answer script can also be verified by the subject expert and if the expert is convinced that the script deserves higher marks than awarded, she/he can recommend for applying revaluation.
- The student can apply for revaluation in the prescribed form by paying ₹ 300/-(Rupees Three hundred only) per script towards revaluation fee within 15 days after the result is declared by submitting revaluation form duly signed by Head of the department and Dean of school.

### **13. Supplementary examinations**

The students who have not secured minimum marks to pass the subject have to reappear for the supplementary exams in the subsequent semester.

### **14. Rules for withdrawal from programme**

A student can withdraw from a programme temporarily or permanently due to whatsoever reasons. In that case he can rejoin the course if he/she has temporarily withdrawn from a course. However the maximum number of years to complete the course is 5 (+1 year in exceptional cases). In addition a student can withdraw the courses in a semester for valid reason from getting approval from competent authority. The withdrawal will not affect the classification of degree. This provision can be used only once in her study period.

### **15. Rules for changing branches**

A student can change a branch of study with the due permission from Dean of the respected School and Dean (Academic) before completing 15 working days from the commencement of the programme.

### **16. Eligibility for the Degree and classification of classes**

The classification of degree for UG programme in Arts, Science and Humanities and Education as per the table given below.

<b>Sl.No</b>	<b>CGPA</b>	<b>CLASS</b>
	7.5 and above and passed n first attempt maximum number of courses which can be withdrawal considered for only one semester of the programme	First Class with Distinction



	6.0 (in any number of attempt) and above in $n + 1$ consecutive years where $n$ is number of years for a programme	First Class
	$6.0 < A \leq 5.0$	Second Class
	Less than 5.0	Third Class

Participation in NCC, YRC/NSS (or) two clubs (or) society of the university is mandatory for award of degree.

### **17. Identification and support for slow, medium and advanced learners**

Advanced learners, slow learners and medium learners are identified based on the CGPA.

Category	CGPA
Advanced learners	7.5 and above
Medium learners	Above 6 and below 7.5
Slow learners	Less than 6

The advanced learners of II and III year students are exposed to career based life sciences and soft skills. These skills are taught by the senior teachers of the department and also by external experts. Medium learners of III year can also join with the advanced learners during the special programs conducted by the department inviting external experts. On the other days they will be given special coaching on the courses which they are undergoing currently.

Medium learners of II year are given special coaching/tutorials classes for the courses which they are currently undergoing.

Slow learners are given remedial classes (coaching /tuition) for the courses which they have to reappear from previous semesters and in weak subjects during the current semester.

### **18. Minor Courses**

Three minor courses (amended from 2017-18 onwards), each of one credit, are offered in the curriculum for improving the employability skills of the students. The credits earned through these courses will not be taken for the calculation of CGPA or total credit required for completing a programme. However, a student has to pass all the three minor courses for the award of degree.

### **19. Publication of research article**

In order to motivate the students towards research, it is proposed that students should make presentation and publish research article (amended from 2017-18 onwards) during study period. It is Mandatory for the award of the degree and for UG B.Com (Hons) - one article (Journal or Conference). It is Mandatory for the award of the degree and for UG B.Com (CS) - one article (Journal or Conference).