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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

M.Com

Regulations 2020

(REGULAR – TWO YEARS)

CONTENT

1. ADMISSION AND ELIGIBILITY

i. Graduates who have completed Bachelor's degree (of minimum 3 years) in Commerce, Accounting and Finance, Corporate Secretary ship, Computer Application, Bank Management, Financial Management, Business Administration and Banking with a minimum of 45% marks.

ii. Transfer from other University
A candidate can join from any other University/Institution in the beginning of any semester subject to the recommendations of Equivalence Committee and approval of competent authority of the Institution.

2. DURATION OF THE PROGRAMME
The duration of M.Com Programme will be two years, divided into four semesters. The duration of each semester will be 90 teaching days. The maximum number of years to complete the programme is 3(+1 in exceptional cases) years.

3. DEFINITIONS
Programme refers to Master of Commerce. *Course* refers to a Theory or Practical Subject. *Institute* means Periyar Maniammai Institute of Science and Technology (PMIST).

4. PRE-REQUISITE
Where a prerequisite is specified for a course, the student should have taken that prerequisite course.

5. MEDIUM OF INSTRUCTION
Medium of instruction is English.

6. PROGRAMMES OFFERED
a. M.Com

7. CURRICULUM AND CREDIT SYSTEM
The institute has adopted the Outcome Based Education (OBE) which the teaching, learning and evaluation process are focused towards the employability, entrepreneur skills for the student. One credit stands for 1 lecture hour, or tutorial and One credit for two practical/lab hours. Credits can be obtained only after successful completion of the assessments.

8. PROGRAMME STRUCTURE

8.1. Curriculum Structure
The M.com Programme has a total of 90 credits. The programme structure consisting of courses drawn from Core Course (CC), Project Work relevant to the chosen specialization/branch; Discipline Specific Elective (DSE), relevant to the chosen specialization/ branch.

8.2. Number of Courses per Semester
Curriculum of a semester shall normally have 4 or 5 lecture courses.

8.3. Industrial Visit

Every student is required to go for at least one Industrial Visit during the programme starting from the second semester of the programme. The Head of Department shall ensure that necessary arrangements are made in this regard.

9. REQUIREMENT FOR END SEMESTER EXAMINATIONS
9.1. Overall Attendance Requirement
9.1.1. Eligibility constraints

1. 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

2. The minimum percentage of attendance required to appear for the end semester examinations is 75% (course wise).
3. 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
4. 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.
5. If the percentage of attendance is less than 65% (all courses put together) then the student will be categorized under "Redo candidate".
6. 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/-).

9.1.2 The following letter grade will appear in the mark sheet for every course for the attendance gained in that course.

Performance	Letter Grade	% of Attendance
Outstanding	O	>=95%
Medium	M	>=85% and <95%
Satisfactory	S	>=80% and <85%

10. STUDENT COUNSELORS

Each faculty member of the department will be attached with certain number of students as student counselor, appointed by the respective head of the department, to help the students in planning their courses of study and for general advice on the academic programme throughout their period of study. The student counselor also discuss with or inform the parents about the progress/performance of the students concerned and also monitor the academic/general performance of the students including attendance.

11. EXAMINATION AND ASSESSMENT
11.1. Question Paper Pattern

End Semester (CA3) Time : 3 Hours	No. of Questions	Marks per Question	Total Marks	Type
MCQ- 10	10	1	10	Compulsory
2 marks – 5	2	2	10	Compulsory
15 marks – 4	4	15	60	Either Or
20 marks – 1	1	20	20	Compulsory
		Total	100	

* Continuous Assessment - CA

11.2. Theory Courses F:S = 50:50 (Formative versus Summative)
(Theory - L: T :P 4:0:0 & 4:0:0)

Sl.No.	Assessment	Duration	Weightage	Remarks
1.	CA1 – Real Time Evaluation	3 Hours	20%	Will be conducted between 45th to 80th working day by the course teacher -Internal Evaluation
2.	CA2- seminar, assignment, quiz, case study, critique, debate, demonstration, drawing, sketch, essay, exhibition, interview, journal / literature review, model, oral examination, presentation, portfolio, practicum, problem solving, projects, reflection, reports, self assessment, etc.	-	30%	0 to 75 Days (Number of assessment tools decided by the course teacher)
4.	CA3 – Written Examination – End Semester	3 Hours	50%	After 90 Days (Equal weightage to all portions)
	Total		100	

* Continuous Assessment - CA

11.3 Project

Review	%	Schedule
0	0	First Day of the commencement of the semester
I	10	After 15 days
II	10	After 45 days
III (Paper / Patent Submission)	30	After 75 days
IV	50	After 90 days
Total	100	

11.4. Minimum Requirements of marks for passing a course

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

Minimum 40% in SA (includes Theory cum Lab) and 50% in total (overall)

12. AWARDING GRADES
The Institute follows absolute grading system

Grade versus Marks distribution

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

Note: The Overall Passing Minimum is 50% marks and marks less than 50% is considered as U Grade. CGPA to % conversion is the multiplication of CGPA with 10.

13. CALCULATION OF GRADE POINTS

Institute 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 grade points with the corresponding credits 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 course, G denotes grade point, n denotes semester number and i denotes course number.

14. REVALUATION

14.1. 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 Rs. 400/- (Rupees Four Hundred only) per script within 10 days after the result is declared.

14.2. After receiving the photocopy, the student can verify the copy for any discrepancy like total mistake and omission in the valuation.

14.3. If any discrepancy is noticed the same may be brought to the notice of the Controller of Examinations for remedial action.

14.4. 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.

14.5. The student can apply for revaluation in the prescribed form by paying Rs.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.

15. SUPPLEMENTARY EXAMINATIONS

15.1. The students who have not passed the course have to reappear for the supplementary exams in the subsequent semester. Institute offers fast track supplementary exams programme in 4th semester where a student can take supplementary exams for the courses of 4th semester in a month's time provided she/he does not have any standing arrears.

15.2. Students who have low formative assessment marks can retake those assessments by paying Rs.100 as exam fees. This improvement scheme is not applicable for the current semester and will be conducted at the department level with HOD as the chairperson. All components pertaining to formative assessment, for example CA1 and CA2 will be offered. A student can take all or few assessments. The assessment will take place from week 4 of the semester.

16. RULES FOR WITHDRAWAL FROM THE PROGRAMME

A student can withdraw from a programme temporarily or permanently due to whatsoever reasons. In that case she/he can rejoin the programme if she/he has temporarily withdrawn from a programme. However, the maximum number of years to complete the programme is 3. In addition, a student can withdraw maximum of three courses in any semester and write the exam as supplementary. This course withdrawal will not affect their degree classification. Only one time this withdrawal is permitted during her/his programme.

17. RULES FOR CHANGING PROGRAMME OF STUDY

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

18. ELIGIBILITY FOR THE DEGREE AND CLASSIFICATION OF CLASSES

18.1. The student is eligible for award of degree in M.Com Programme if she/he earns total number of credits prescribed by the programme curriculum within permitted duration of the programme.

18.2 Classification of Degree

CGPA	7.50 and above and passed in first attempt (Maximum number of courses which can be withdrawn is three and withdrawal considered for only one semester of the programme.)	First Class with Distinction
CGPA	6.00 (in any attempt) and above in $n + 1$ consecutive years where n is the number of years for a programme	First Class
CGPA	Less than 6.00	Second class

18.3. In order to motivate the students towards research, it is mandatory for the award of the degree that each student should make presentation and publish research articles (2 Papers [1-National/International Journal and 1-National/International conference]) during their study period.

19. IDENTIFICATION AND SUPPORT FOR SLOW, MEDIUM AND ADVANCED LEARNERS

19.1. 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

19.2. The advanced learners are asked to learn NTPL, MOOC, Swayam platform courses. These skills are taught by the senior teachers of the department and also by external experts.

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

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

20. PRESENTATION AND PUBLISHING OF RESEARCH ARTICLES

In order to motivate the students towards research, it is proposed that students should make presentation and publish research articles during their study period. It is made mandatory for the award of the degree and is applicable for students admitted from the academic year 2017-18 onwards.

20.1. M.Com –- 2 papers (1-National/International Journal and 1-National/International conference)