

MASTER OF COMMERCE

M.Com

Programme Project Report (PPR)

Course Co-ordinator(s)
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Dept. of Commerce
S.V.U. College of Arts
Tirupati



CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)
SRI VENKATESWARA UNIVERSITY

Accredited by "NAAC" with A⁺ Grade


DIRECTOR
Centre for Distance and
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**PROGRAMME PROJECT REPORT (PPR)
MASTER OF Commerce (M.Com)**

Department Vision & Mission

“To promote accounting and finance professionals through a process of quality and value- based education, consultancy, counselling, persistent skill development and infusion of human values for vibrant future”.

Department Objectives

1. To adopt holistic approach to render quality and value-based education.
2. To groom competent, confident, creative and committed professionals in the field of accounting and finance.
3. To provide the students with inclusive facilities to cater to their industry learning, placement opportunities and social needs
4. To make the students to occupy positions in Academic and Research Institutions and Consultancy Organizations.

Programme Educational Objectives (PEO)

PSO 1: To interpret the areas for placing business entity in the right perspective in the areas of importance of cost accounting and management accounting, finance, marketing, organizational behavior, managerial economics, quantitative techniques for business decisions along with the concepts of accounting.

PSO 2: To know the ideology for the changing socio-economic and political conditions in business environment and marketing and HR to design constructive strategies for better prospects of business.

PSO 3: To critically observe an effective accounting and reporting system so as to evolve with the accounting standards and reporting.

PSO 4: To establish the importance of human and professional ethics in human life and corporate life as well in organizational settings and involve in groups and teams with enthusiasm and also

recognize the human behavior.

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PSO 5: To comprehend and learn how to prepare financial statements on accounting inventory bases through tally accounting software and also acquire skills in becoming good entrepreneurs by analysing the value of marketing, sales promotion techniques.

PSO 6: To make judgments for arriving at concrete decisions for prosperity of business in the field of tax planning and management, personality development, e-commerce, international financial management, e-banking operations and obtain skills in the field of cost and management accounting.

Programme Objectives

After successful completion of two year Post- Graduate Degree programme in Commerce, the student would be able to

PO1: (KB) Knowledge Based

Apply Knowledge in the functional areas of management and analyse the significance of commerce in modern times. To interpret the significance of Commerce in modern times and apply as acquired knowledge in the management functional areas.

PO2: (PA) Problem Analysis

Acquire knowledge about the concepts and postulates of accounting its branches, finance and HRM and trace out appropriate solutions to the compulsory problem. To be able to gain knowledge regarding the concepts of branches of accounting like HRM & Finance by finding out solutions to every problems.

PO3: (Inv) Investigation

Critically analyse the qualitative and quantitative data on contemporary issues in the field of accounting and finance. To study the contemporary issues in areas of Accounts and Finance based on qualitative and quantitative data.

PO4: (Des) Design

Obtain skills in designing and conducting survey during the course of Project work and impact knowledge by learning skills in project work through conduct of survey of

PO5: (Tools) Use of Tools

Learn about the application of different statistical tools and techniques so as to arrive at suitable decision in the business and its success. To take a decision by applying various statistical tools which is dependent on business success.

PO6: (Team) Individual team work

Discern knowledge about the group dynamics and team building so as to participate in community extension and outreach programmes. So as to gain and perceive knowledge

PO7: (Comm) Communication skills

Inculcate communication skills and learn interview participation techniques for acquire Proper placement. To develop skills required for placement like interview techniques and participation techniques.

PO8: (Prof) Professionalism

Demonstrate professionalism in undertaking independent research surveys and project works. To exhibit the professionalism in terms of project works and research surveys

PO9: (Impact) Impacts of course as society and environment

Understand the emerging trends in the field of Accounting, Finance, Marketing and HRM and their impact on society and demonstrate the knowledge required for sustainable development of industry and service sector. To make students able to showcase the knowledge required for the sustainable development of industry and service sector in the emerging fields of Accounting, Finance, Marketing and HRM.

PO10: (Social) Social responsibility

To understand and have continual knowledge to assess societal legal and cultural issues and the consequent responsibility relevant to the accounting, finance, marketing and tax planning practices by applying the reasoning provided by them.

PO11: (Ethics) Ethics and Equities

To explore the morals and ethical values in various walks of life and professions through axiomatic wisdom.


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PO12: (LLL) Life Long Learning

To apply learning skills and techniques obtained through theoretical, conceptual framework, computer practical and project field experiences to resolve contemporary issues.

PROGRAMME OUTCOMES (POs)

After successful completion of two-year Post- Graduate Degree programme in Commerce, the student would be able to

PO1: (KB) Knowledge Based

Apply Knowledge in the functional areas of management and analyse the significance of commerce in modern times.

PO2: (PA) Problem Analysis

Acquire knowledge about the concepts and postulates of accounting its branches, finance and HRM and trace out appropriate solutions to the compulsory problem.

PO3: (Inv) Investigation

Critically analyse the qualitative and quantitative data on contemporary issues in the field of accounting and finance.

PO4: (Des) Design

Obtain skills in designing and conducting survey during the course of Project work and impact knowledge.

PO5: (Tools) Use of Tools

Learn about the application of different statistical tools and techniques so as to arrive at suitable decision in the business and its success.


PO6: (Team) Individual team work

Discern knowledge about the group dynamics and team building so as to participate in community extension and outreach programmes.

PO7: (Comm) Communication skills

Improve communication skills and learn interview participation techniques for acquire Proper placement.


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PO8: (Prof) Professionalism

Demonstrate professionalism in undertaking independent research surveys and project works.

PO9: (Impact) Impacts of course as society and environment

Understand the emerging trends in the field of Accounting, Finance, Marketing and HRM and their impact on society and demonstrate the knowledge required for sustainable development of industry and service sector.

PO10: (Social) Social responsibility

Apply reasoning provided by the continual knowledge to assess societal legal and cultural issues and the consequent responsibility relevant to the accounting, finance, marketing and tax planning practices.

PO11: (Ethics) Ethics and Equities

Explore the axiomatic wisdom an ethics and equities in various walks of life and professions and learn who to thrive in the society with moral and ethical values.

PO12: (LLL) Life Long Learning

Recognise the need for, and have the skills to engage in independent and life-long learning in the broadest context of changes and turbulent environment revolved around commerce, trade and industry. Also apply learning skills and techniques obtained through theoretical, conceptual framework, computer practical and project field experiences to resolve contemporary issues.

Relevance of the program with HEI'S Mission and Goals: The ODL programs are designed to equip students with the knowledge, skills, and competencies they need to be successful in their chosen areas. By providing opportunities for professional advancement, the courses assist the SVU in achieving its goal of producing graduates with a diverse set of abilities who are prepared for the demands of the workforce.

Nature of Target Group Learners: The target group of learners for this programme is Teachers with low qualifications and others who are not able to join the informal education system due to several reasons. Besides these fresh graduates are not able to join in regular mode due to various reasons.

Appropriateness of the Programme with Quality Assurance for Acquiring Specific Skills: The programme is designed by eminent experts in the subjects on par with formal education. The PPR is designed appropriately for the development of the professional and occupational standards of the

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teaching community and to develop skills and competencies among various field experts. The programme is prepared for changing needs of society with high quality and structure.

1. Preamble:

Master of Commerce - M.Com(P.G Degree) Programme is of two academic years with each academic year being divided into two consecutive (one odd + one even) semesters.

Choice-Based Credit System (CBCS) is a flexible system of learning and provides choice for students to select from the prescribed elective courses. A course defines learning objectives and learning outcomes and comprises of lectures/tutorials/laboratory work/field work/project work/viva/seminars/ assignments/ presentations/ self-study etc. or a combination of some of these.

Under the CBCS, the requirement for awarding a degree is prescribed in terms of number of credits to be completed by the students.

The CBCS permits students to:

- Choose electives from a wide range of courses offered by the Departments of the College/University.
- Opt for additional courses of interest
- adopt an inter-disciplinary approach in learning
- make the best use of expertise of the available faculty .
- Skill Oriented Course and Multidisciplinary Course / Project are introduced as per Action Plan of National Education Policy – NEP -2020.

2. Minimum Qualification:

Minimum qualification for seeking admission into a specialization of P.G Degree Programme is U.G Degree, with at least 40% marks for general and pass marks for SC/ST in aggregate, awarded by Sri Venkateswara University (SVU) in the appropriate Branch of learning or any other equivalent examination recognized by other Higher Education Institution and Universities.

3. Programme Duration:

3.1 Minimum duration of the full-time P.G Programme is two consecutive academic years i.e., four semesters and maximum period is four academic years.


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3.2 Semester:

Generally, each semester shall consist of 90 actual instruction days including the sessional test days. However, instructional days may be reduced up to 72, when necessary, with increased instructional hours per course per week.

4. Credits:

Credit defines the quantum of contents/syllabus prescribed for a course and determines the number of instruction hours per week. The norms for assigning credits to a course for a duration of one semester shall be as follows:

- One credit for every one hour of lecture/tutorial per week
- One credit for every two hours of practical work/seminar per week
- 4 credits in a semester for project work.

5. Classification of Courses:

The courses of each specialization of study are classified into Core Courses and Elective Courses and Foundation courses. It is mandatory for a student to complete successfully all the Core and Elective courses pertaining to his/her of specialization of study.

Semester-I

| Sl.no | Components of Study | Title of the Course | Credit Hrs / Week | No. of Credit | IA Marks | Sem End Exam Marks | Total | |
|--------------|-----------------------|---------------------|-------------------|---------------|------------|--------------------|------------|-----|
| 1. | Core | 1 | Mandatory | 6 | 4 | 20 | 80 | 100 |
| 2. | | 2 | | 6 | 4 | 20 | 80 | 100 |
| 3. | | 3 | | 6 | 4 | 20 | 80 | 100 |
| 4. | | 4 | | 6 | 4 | 20 | 80 | 100 |
| 5. | Compulsory Foundation | 5a | Opt- 1 | 6 | 4 | 20 | 80 | 100 |
| | | 5b | | | | | | |
| | | 5c | | | | | | |
| 6. | Elective Foundation | 6a | Opt- 1 | 6 | 4 | 20 | 80 | 100 |
| | | 6b | | | | | | |
| Total | | | 36 | 24 | 120 | 480 | 600 | |
| 7. | Audit Course | | 0 | 0 | 100 | -- | -- | |

*All CORE Papers are Mandatory

- Compulsory Foundation - Choose one paper
- Elective Foundation - Choose one paper.
- Audit Course - 100 Marks (Internal) – Zero Credits under Self Study
- Interested students may register for MOOC with the approval of the concerned DDC but it will not be considered for the award of the grade as open elective only giving extra credits.


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Semester-II

| Sl.no | Components of Study | Title of the Course | | Credit Hrs / Week | No. of Credit | IA Marks | Sem End Exam Marks | Total |
|--------------|-----------------------|---------------------|-----------|-------------------|---------------|------------|--------------------|------------|
| 1. | Core | 1 | Mandatory | 6 | 4 | 20 | 80 | 100 |
| 2. | | 2 | | 6 | 4 | 20 | 80 | 100 |
| 3. | | 3 | | 6 | 4 | 20 | 80 | 100 |
| 4. | | 4 | | 6 | 4 | 20 | 80 | 100 |
| 5. | Compulsory Foundation | 5a | Opt-1 | 6 | 4 | 20 | 80 | 100 |
| | | 5b | | | | | | |
| | | 5c | | | | | | |
| 6. | Elective Foundation | 6a | Opt-1 | 6 | 4 | 20 | 80 | 100 |
| | | 6b | | | | | | |
| Total | | | | 36 | 24 | 120 | 480 | 600 |
| 7. | Audit Course | | | 0 | 0 | 100 | -- | -- |

*All CORE Papers are Mandatory

- Compulsory Foundation – Choose one paper
- Elective Foundation – Choose one paper.
- Audit Course – 100 Marks (Internal) – Zero Credits under self Study
- Interested students may register for MOOC with the approval of the concerned DDC but it will be considered for the award of the grade as open elective only giving extra credits.

Semester-III

| Sl.no | Components of Study | Title of the Course | | Credit Hrs / Week | No. of Credit | IA Marks | Sem End Exam Marks | Total |
|--------------|-----------------------|---------------------|-----------|-------------------|---------------|------------|--------------------|------------|
| 1. | Core | 1 | Mandatory | 6 | 4 | 20 | 80 | 100 |
| 2. | | 2 | | 6 | 4 | 20 | 80 | 100 |
| 4. | Generic Elective | 4a | Opt-2 | 6 | 4 | 20 | 80 | 100 |
| | | 4b | | | | | | |
| | | 4c | | | | | | |
| | | 4d | | | | | | |
| 5. | Skill Oriented Course | 5 | Mandatory | 6 | 4 | 20 | 80 | 100 |
| 6. | Open Elective | 6a | Opt- 1 | 6 | 4 | 20 | 80 | 100 |
| | | 6b | | | | | | |
| Total | | | | 36 | 24 | 120 | 480 | 600 |

* All CORE Papers are Mandatory

- Generic Elective - Choose two
- Skill Oriented Course is Mandatory
- Open Electives are for the Students of other Departments. Minimum One Paper should be opted. Extra credits may be earned by opting for more number of open electives depending on the interest of the student
- Interested students may register for MOOC with the approval of the concerned DDC.


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Semester-IV

| Sl.no | Components of Study | Title of the Course | Credit Hrs / Week | No. of Credit | IA Marks | Sem End Exam Marks | Total | |
|--------------|---|---------------------|-------------------|---------------|-----------|--------------------|------------|------------|
| 1. | Core | 1 | Mandatory | 6 | 4 | 20 | 80 | 100 |
| 2. | | 2 | | 6 | 4 | 20 | 80 | 100 |
| 3. | Generic Elective | 3a | Opt-2 | 6 | 4 | 20 | 80 | 100 |
| | | 3b | | | | | | |
| | | 3c | | | | | | |
| | | 3d | | | | | | |
| 4. | Multidisciplinary Course / Project Work | 4 | Mandatory | 6 | 4 | 20 | 80 | 100 |
| 5. | Open Elective | 5a | Opt- 1 | 6 | 4 | 20 | 80 | 100 |
| | | 5b | | | | | | |
| Total | | | | 36 | 24 | 120 | 480 | 600 |

* All CORE Papers are Mandatory

- Generic Elective - Choose two
- Multidisciplinary Course / Project work is Mandatory.
- Open Electives are for the Students of other Departments. Minimum One Paper should be opted. Extra credits may be earned by opting for more number of open electives depending on the interest of the student through self study.
- Interested students may register for MOOC with the approval of the concerned DDC.

5.1 Core Course

There may be a core course in every semester. This is the course which is to be compulsorily studied by a student as a core requirement to complete the requirement of a programme in a said discipline of study.

5.2 Elective Course

Elective course is a course which can be chosen from a pool of papers. It may be :

- Supportive to the discipline of study
- Provide a expanded scope
- Enable an exposure to some other discipline/domain
- Nurture student's proficiency/skill.

5.2.1. An elective may be "Generic Elective" focusing on those courses which add generic proficiency to the students. These electives shall be "Discipline centric". Three or Four papers may be offered out of which two may be chosen.

5.2.2 Skill Oriented Course and Multidisciplinary Course / Project are introduced as per Action Plan of National Education Policy – NEP -2020.

5.2.3 An elective may be “Open Elective” and shall be offered for other Disciplines only. Atleast one paper must be chosen for study as mandatory. More than one paper may be studied through self study.

5.3 Foundation Course:

The Foundation Courses may be of two kinds: Compulsory Foundation and Elective foundation, “Compulsory Foundation” courses are the courses based upon the content that leads to Knowledge enhancement. They are mandatory for all discipline. Elective Foundation courses are value-based and are aimed at man-making education.

5.4 Audit Courses: (100 Marks (Internal) – Zero Credits)

The main aim of the Audit Courses is to the aware of the contemporary societal issues. This course is under Self Study.

5.5 MOOCS and e-Learning:

Discipline centric elective course through MOOCS (Massive Open Online Course) platform. Students of I, II and/or III semesters can register for the courses/offered by authorized Institutions/Agencies through online with the approval of the DDC concerned. The certificate issued by the Institutions/Agencies after successful completion of the course will be considered for the award of the Grade to that course in open electives category only.


Further, 30-40% of the syllabus of any one course in I, II and III semesters may be taught through e-Learning.

6 Course Registration:

Every student has to register for the set of Courses offered by the Department in that Semester including those of Open Elective course of the other Departments and MOOCS courses with the total number of their Credits being limited by considering the permissible weekly contact hours.

7 Credits Required for Award of Degree:

A student shall become eligible for the award of P.G degree, if he/she earns a minimum of 96 credits by passing all the core and electives along with practicals, seminars, comprehensive viva-voce prescribed for the programme.


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7.1 It is mandatory for a student to complete successfully all the core courses pertaining to his/her specialization of study.

7.2 A student may choose Generic Electives from the list of elective courses offered from his/her specialization of study.

7.3 Further, a student may select from a list of Elective courses from other Departments as Open Electives to “suit the required” number of credits, such that the total credits is atleast 96.

7.4 There should be a register maintained by the Head of the Department indicating for each student, the course (s) registered by the student within the department, so that “Generic Electives” opted by the student are indicated.

7.5 In the case of Open Elective, the Head of the Department should prepare a statement /register indicating the courses choosen/ opted by the students of the department in other departments.

7.6 The Head of the Department should send the list of registered papers (opted by the students) to the principal with a copy to the controller of examinations immediately with in a week of commencement of each semester.

7.7 A copy of the courses registered by the students in each semester approved by the Principal shall be sent to the Academic Branch as well as Examination Branch.

7.8 The list of students registered for Mooc’s shall be furnished giving details of the programme with a copy to the Principle and Controller of Examinations.

7.9 A model of Registers to be maintained by the Head of the Department is given in the Annexure. It is mandatory on the part of the Head of the Department to maintain Register for each UG/PG Course separately.

8. Scheme of Instruction :

The Board of Studies (BOS) of each specialization shall formulate the scheme of instruction and detailed syllabi. For every course learning objectives and learning outcomes should be defined. While formulating the scheme of instruction, the BOS shall facilitate to offer the minimum number of credits for the entire Programme. The syllabi of theory courses shall be organized into four / five units of equal weight. The question paper for the Semester end University Examination in theory course shall consist of four / five units, two questions from each unit of syllabus carrying a total of 60 marks. There shall be short answer questions for a total of 20 marks.

8.1 Part A contains of 20 marks with two short question from each unit out of which the student has to answer five questions with each question carrying 4 marks with a total of 20marks.

Examination in theory shall consist of five units in each paper, two questions from each unit of syllabus out of which a student shall answer one question carrying 12 marks for each question with a total of 60 marks.

In case of any course / programme having practicals out of the total 80 marks, the theory shall consist of 50 marks and practicals 30 marks. Out of the total theory marks of 50, section A carries 10 marks and Section B 40 marks. Section A contains 8 short questions out of which 5 should be answered, each question carrying 2 marks.

In Section B, out of 10 questions 5 are to be answered with internal choice each question carrying 8 marks.

10. Evaluation

10.1 Evaluation shall be done on a continuous basis i.e. through Continuous Internal Evaluation (CIE) in the Semester and Semester End Examination (SEE). For each theory course, there shall be two internal tests of two hours duration carrying 20 marks each and one Semester end Examination of 3 hours duration carrying 80 marks. Internal marks for a maximum of 20 shall be awarded based on the average performance of the two internal tests.

10.2 The first internal test shall be held immediately after the completion of 50% of the instruction days covering 50% of the syllabus. The second internal test shall be held immediately after the completion of 90 instruction days covering the remaining 50% of the syllabus.

10.3 It is mandatory for a student to attend both the internal tests in each theory course. The weighted average of the marks secured in two tests is awarded as sessional marks. However, 0.8 shall be assigned as weight for the best performance of the two tests whereas for the other test it shall be 0.2. If a student is absent for any of the internal test for whatsoever reason, the marks for that test shall be zero.

10.4 The students shall verify the valuation of answer scripts of sessional tests and sign on the same after verification.

10.5 The valuation and verification of answer scripts of Sessional Tests shall be completed within a week after the conduct of the internal tests. The answer scripts shall be maintained until the semester end results are announced.


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10.6 The valuation of Semester end Examination answer scripts shall be arranged by the Controller of Examinations as per the University procedures in vogue.

10.7 Evaluation of Practicals:

For each practical course, the sessional marks for a maximum of 100 shall be awarded by the teacher based on continuous assessment of practical work. The Semester end University practical Examinations carrying 100 marks shall be conducted by i) Internal examiners and ii) external examiner permitted by the BoS of the Department a panel submitted to the Controller of Examinations.

11. Project Work :

11.1 The work shall be carried out in the concerned department of the student or in any recognized Educational Institutions of Higher learning / Universities / Industry / Organization as approved by the DDC. The student shall submit the outcome of the project work in the form of a report.

11.2 The project work shall be evaluated at the end of the IV semester with 70 marks for the report and 30 marks for the Viva Voice with a maximum of a 100 marks.

12. Grading and Grade Points:

Grade Point: It is a numerical weight allotted to each letter grade on a 10-point scale

Letter Grade: It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.

Semester Grade Point Average (SGPA): It is a measure of performance of work done in a semester. It is the ratio of total credit points secured by a student in the courses registered in a semester and a total course credits taken during that semester. It shall be given up to two decimal places.

$$SGPA (S_i) = \Sigma(C_i \times G_i) / \Sigma C_i$$

Where C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the student in the i^{th} course.

The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.,

Cumulative Grade Point Average (CGPA): It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in the


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courses in all semesters and the sum of the total credits of all courses in all the semesters. It is given up to two decimal places.

$$CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$$

Where S_i is the SGPA of the i_{th} semester and C_i is the total number of credits in that semester.

The SGPA and CGPA shall be rounded off to two decimal points and reported in the transcripts.

Letter Grades and Grade Points:

A 10-point grading system with the following letter grades is to be followed.

| Marks | Grade Point | Letter Grade |
|--------|-------------|-----------------|
| 75-100 | 7.5-10 | O (Outstanding) |
| 65-74 | 6.5-7.4 | A+ (First) |
| 60-64 | 6.0-6.4 | A (First) |
| 55-59 | 5.5-5.9 | B+ (Second) |
| 50-54 | 5.0-5.4 | B (Second) |
| 40-49 | 4.0-4.9 | C (Third) |
| 00-39 | 0.0-3.9 | F (Fail) |

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination

12.1 In each Semester, every student who satisfies the attendance requirements should register for examination, failing which he/she shall not be promoted to the next semester. Any such student who has not registered for examination in a semester shall repeat that semester in the next academic year after obtaining the proceedings of the Principal.

12.2 To pass a course in PG Programme, a student has to secure the minimum grade of (P) in the PG Semester end Examination. A student obtaining Grade F shall be considered failed and will be required to reappear in the examination as supplementary candidate.

12.3 A student is eligible to improve the marks in a paper in which he has already passed, in with 4 years from the year of admission as and when it is conducted for the subsequent year. This provision shall not be provided once the candidate is awarded Degree.

12.4 A student who has failed in a course can reappear for the Semester end Examination as and when it is held in the normal course. The Sessional Marks obtained by the student will be carried over for declaring the result.

12.5 Whenever the syllabus is revised for a course, the semester Examination shall be held in old syllabus three times. Thereafter, the students who failed in that course shall take the semester end Examination in the revised syllabus.

13. Award of Degree

A student who has earned a minimum of 96 credits by passing in all the core courses and the minimum number of electives prescribed shall be declared to have passed the course work and shall become eligible for the award of degree.

13.1 A student who has earned extra credits shall be issued a separate certificate to that effect mentioning the subject and grade.

14. Attendance Requirements

Attendance not compulsory **M.Com** however interested students can join offline classes for a limited period and online classes and interact with the teachers or in synchronous real time webinar can access course content and complete assignment own pace in asynchronous methods.

14.1 Attendance not compulsory **M.Com** however interested students can join offline classes for a limited period and online classes and interact with the teachers or in synchronous real time webinar can access course content and complete assignment own pace in asynchronous methods.

14.2 A student shall repeat the semester if he/she fails to satisfy the attendance requirements given below:

14.2.1 A student shall attend at least 60 percent of the maximum hours of instruction taken by the teacher for each course.

14.2.2 A student shall attend at least 75 percent of the maximum hours of instruction taken for all the courses put together in that semester.

14.3 The Director CDOE shall condone the shortage of attendance of a student provided; the student satisfies the clause 14.2 and obtain at least 60% of overall attendance in a semester on

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15. Conditions of Promotion

A student shall be eligible for promotion to the next semester provided, if he/she satisfies the attendance requirements in the immediately preceding semester as specified in clause 15. The Principle of the concerned college will furnish the promotion list to the HOD at the beginning of II, III & IV Semesters.

16. Transitory Regulations:

16.1 A student who has been repeated in the previous regulations for not satisfying the attendance requirements shall be permitted to join in these regulations provided the clauses 14.1 and 14.4 hold good.

16.2 Semester end University Examinations under the regulations that immediately precede these regulations shall be conducted two times after the conduct of last regular examination under those regulations.

16.3 The students who satisfy the attendance requirements under the regulations that immediately precede these regulations, but do not pass the courses shall appear for the Semester end University Examinations in equivalent courses under these regulations as specified by the BOS concerned.

17. Grievance Redressal Committee

The Vice -Chancellor and Registrar of the University shall constitute a Grievance Redressal Committee by nominating three Professors from among the faculty / programme co-ordinators of the CDOE with the Director of the CDOE as Convener for a period of two years. The Convener of the committee, one among the three, shall receive the complaints from the students regarding the valuation of sessional tests and place the same before the Committee for its consideration. The committee shall submit its recommendations to the Director for consideration.

18. Amendment to the Regulations

Sri Venkateswara University reserves the right to amend these regulations at any time in future without any notice. Further, the interpretation any of the clauses of these regulations entirely rest with the University.

19. Library Resources

The institution has a sizable collection of Commerce books in the Main library and also in the CDOE Building own library. The students make use of both the libraries.

20. Cost Estimates for the Development of the Programme


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The Programme fee for 1 year is Rs. 4,000/- and in 2 years 3,000/-. The university will pay the remuneration to course writers and counsellors as per university norms. Processing, Print Materials(SLM) and Examination fees as prescribed by the University. It will be revised periodically to attract the counsellors. This institution is providing high-quality programs at minimum cost.

21. Appropriateness of the Programme with Quality Assurance for Acquiring Specific Skills:

The program is designed by eminent subject experts on par with formal education. The PPR is designed appropriately for the development of the professional and occupational standards of the teaching community and to develop skills and competencies among various field experts. The program is prepared for the changing needs of society with high quality and structure.


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| | Course Code | Title of the Course | No. of Credits | Internal Assessment | Semester End Exams | Total Marks |
|--------------------|-------------|--|----------------|---------------------|--------------------|-------------|
| Semester - 1 | M.Com 101 | Organizational Behaviour | 4 | 20 | 80 | 100 |
| | M.Com 102 | Managerial Economics | 4 | 20 | 80 | 100 |
| | M.Com 103 | Business Environment and Policy | 4 | 20 | 80 | 100 |
| | M.Com 104 | Business Ethics | 4 | 20 | 80 | 100 |
| | M.Com 105 | Corporate Financial Accounting | 4 | 20 | 80 | 100 |
| Total | | | 20 | 100 | 400 | 500 |
| Semester - 2 | M.Com 201 | Techniques of Cost Accounting | 4 | 20 | 80 | 100 |
| | M.Com 202 | Human Resource Management | 4 | 20 | 80 | 100 |
| | M.Com 203 | Marketing Management | 4 | 20 | 80 | 100 |
| | M.Com 204 | Quantitative Methods | 4 | 20 | 80 | 100 |
| | M.Com 205 | Accounting for Managers | 4 | 20 | 80 | 100 |
| Total | | | 20 | 100 | 400 | 500 |
| Semester - 3 | M.Com 301 | Financial Management | 4 | 20 | 80 | 100 |
| | M.Com 302 | Security Analysis and Portfolio Management | 4 | 20 | 80 | 100 |
| | M.Com 303 | Corporate Tax and GST | 4 | 20 | 80 | 100 |
| | M.Com 304 | Rural and Agricultural Marketing | 4 | 20 | 80 | 100 |
| | M.Com 305 | Financial Institutions, Markets and Services | 4 | 20 | 80 | 100 |
| | M.Com 306 | Services Marketing | 4 | 20 | 80 | 100 |
| | M.Com 307 | Direct tax | 4 | 20 | 80 | 100 |
| Total | | | 28 | 140 | 560 | 700 |
| Semester - 4 | M.Com 401 | Entrepreneurship and Innovation | 4 | 20 | 80 | 100 |
| | M.Com 402 | Legal Aspects of Business | 4 | 20 | 80 | 100 |
| | M.Com 403 | International Business | 4 | 20 | 80 | 100 |
| | M.Com 404 | Financial Derivatives | 4 | 20 | 80 | 100 |
| | M.Com 405 | International Financial Management | 4 | 20 | 80 | 100 |
| | M.Com 406 | Modern Banking | 4 | 20 | 80 | 100 |
| | M.Com 407 | Project Report & Viva-Voce | 4 | - | 100 | 100 |
| Sub Total | | | 28 | 120 | 580 | 700 |
| Grand Total | | | 96 | 575 | 1875 | 2400 |

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