

MAR IVANIOS COLLEGE OF ARTS AND SCIENCE

REGULATIONS RELATING TO THE FIRST DEGREE PROGRAMMES (FDP)
FACULTY OF COMMERCE

Scheme and syllabus for the First Degree Programme in Commerce under the Choice Based Credit and Semester System (CBCS) (To be introduced from 2018admissions)

The First Degree Programme in Commerce is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world.

I. Eligibility for admission

Eligibility for admissions and reservation of seats for the First Degree Programme in Commerce shall be according to the rules framed by the University from time to time. No student shall be eligible for admission to the First degree Programme in Commerce unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

II. Registration

Each student shall register for the courses in the prescribed registration form in consultation with the Faculty Advisor within two weeks from the commencement of each semester.

III. Duration

The normal duration of the First Degree Programme in Commerce shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd Semester (June-October) commences in June and Even Semester (November – March) commences in November every Year.

IV Programme Structure

The First Degree Programme in Commerce shall include:

1. Language courses
2. Foundation courses
3. Core courses
4. Complementary courses
5. Open/ Elective courses
6. Project

Language courses include 4 common courses in English and 2 courses in an additional language chosen by the student. The student shall choose any one of the following additional languages offered in the college: Malayalam or Hindi

Foundation courses include 2 courses which are compulsory basic courses. Foundation course I aims at providing an awareness on the methodology of business education and foundation II aims at providing basic education on general informatics and cyber laws.

Core courses include 16 compulsory courses in the major subject and **complementary courses** include 4 courses in the allied subjects.

There shall be two open courses. The students attached to the Department of Commerce can opt one course from their Department and another from any one of the other Departments in the college. The open course (1) in the 5th semester is a non- major elective open to all students except to the students from the Department of Commerce and the open course (2) in the 6th semester is an elective course in the major subject offered to the students of the Department of Commerce.

In addition to the 2 open courses, the students shall choose any one of the additional elective streams with 4 courses in each stream, which is also compulsory as part of the First Degree Programme in Commerce.

Project Work:

Every student is required to undertake a project **either individually or in a group of not more than 5 under the supervision of a teacher** and a report of the same have to be submitted at least 15 days before the commencement of 6th end semester examination. The project work may commence in the 5th semester. The project can be done by using either primary data or secondary data. The topics shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.

The project work shall have the following stages:

- a. Project proposal presentation and preliminary study- **5th semester**
- b. Field work and data analysis –**6thSemester**
- c. Report writing, presentation and Final report Submission–**6th Semester**

The Report shall be printed and spiral bound with not less than 50 A4 size pages. The layout of the report is

Font : Times New Roman; Size : 12; Line Space : 1.5

Margin : Left – 1.25, Right – 1, Top – 1, Bottom – 1 (all in inches)

Structure of the Report

1. Title Pages

- 2. Certificate of Supervising Teacher with signature and counter signed by Head of the Department**
- 3. Contents**
- 4. List of Tables and Charts**
- 5. Chapter I – Introduction, Review of Literature, Statement of the Problem, Need and Significance of the study, Objectives, Methodology and Chapterisation scheme (5-8 pages)**
- 6. Chapter II - Theoretical Background and Secondary data (10-15 pages)**
- 7. Chapter III – Data analysis and Interpretation**
- 8. Chapter IV – Summary of Findings, Suggestions and Conclusion**
- 9. Appendix – Questionnaire, Specimen copy of forms, other exhibits etc.**
- 10. Bibliography – Source of secondary data – Books, Journals, Websites etc.**

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn a minimum of 120 credits including credits for language courses, foundation courses, core courses, complementary courses (as the case may be), project and open/ elective courses within a minimum period of six semesters for the award of the Degree excluding credits required for social service/ extension activities. The minimum credits required for different courses are given below:

Courses Credits

Language courses-	22
Foundation courses-	5
Core courses including project	-61
Complementary courses	-12
Open/ elective courses	-20
Total	- 120
Social Service/ Extension activities	-1

Notes:

1. Each candidate has to choose an elective stream which contains four courses, one each in the third, fourth, fifth and sixth semesters.
2. The open course offered in the fifth semester is an elective course for students from the Disciplines other than Commerce. He/ She can choose any one among the courses offered in that group as part of his/ her course of study.

3. The open course offered in the sixth semester is an elective course for students from the Department of Commerce and each student has to choose any one among the courses offered in that group as part of his/ her course of study.

4. Of the five instructional hours per week allotted to the elective stream Computer Application, 1 hour per week shall be for theory and 4 hours per week shall be for practical. The practical records shall be prepared, duly certified by the teacher concerned and Counter signed by the Head of the Department shall be produced at the time of practical examination and viva -voce.

Of the 4 credits given to each of the Computer Application courses in the third, fourth, fifth and sixth semesters, 2 credits shall be for theory and 2 credits shall be for practical. The maximum marks for evaluation of the practical examination shall be 80 marks, distributed among the following components of evaluation:

(i) Output of the Practical - 50

(ii) Practical Record - 15

(iii) Viva-voce - 15

All courses included under Foundation Courses, Core Courses, Complementary Courses, Open and Elective Courses shall be handled by teachers in Commerce.

V. Practical Sessions

Practical sessions are included for all Core and Elective Courses of B. Com Programme. This shall be on a module basis and needs to be included for at least one module where learning through experiencing has maximum relevance. Evaluation will be done internally.

Objectives

1. To impart knowledge and skills on the applications of the concepts learnt in a given context.
2. To learn by experiencing and observing
3. To document and reflect upon learnings
4. To develop exhibits of case studies undertaken, analysis made, exercises done and fact finding missions.

Process

1. Identify concepts in the module
 2. Identify real life cases/ situations/ illustrations where they find application
 3. Ascertain steps to link 1 to 2
- Collection of instruments/Vouchers/ Documents/ Annual reports/ Products/ Advertisements/ Pictures/ Charts.
 - Identify Parties involved with their functions and processes.

· Record learning with supportive collections in a Commerce Lab Record

4. Presentations of Findings

The findings will be recorded in the Commerce Lab Record (CLR) along with the learning as the final outcomes. Based on this further assessment may be made in the form of supportive assignments, seminars, group discussions, quizzes etc. This would hammer the learning and strengthen the presentation skills of the learner.

VI. Industrial Visit - cum Study Tour

Study tour to be mandatory for the B.Com Programme. It should cover an organization where functional applications of concepts/ theories covered in the Programme are being practiced.

The visit should be pre- planned with an objective to learn identified applications like:-

- Accounting processes (Computerized, Digitalized operations)
- Capital Market Operations
- Auditing Practices
- Integrated Financial Services
- Payroll Management
- Production/ Marketing/ Distribution/ Logistic Management

*The total time to be devoted in the organization is one day out of **five days** set aside for the tour. The outcome of the visit to be documented in a report with the following form*

Student Tour Dairy

1. Name of the College
2. Name of the Student
3. B.Com ProgrammeSemester
4. Name of the Organisation
5. Date of Visit
6. Learning Objectives
 - To observe applications of
.....
.....
 - To understand processes
.....
.....
7. Interactions held
.....
8. Outcome in the form of learnings

.....
9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD

Social Service/ Extension activities

Students have to participate in Extension/ NSS/ NCC or other specified social service, sports, literary and cultural activities during 3rd/ 4th semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

Audit courses (zero credit)

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as zero credit courses.

Attendance

The minimum number of hours of lectures, tutorials, seminars or practical which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than **75 per cent** of the total number of lectures, tutorials, seminars or practical sessions.

Evaluation

There shall be Continuous Evaluation (CE) and End Semester Evaluation (ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be:

Attendance – 5,

Assignment / Seminar –5

Test Papers -10.

The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission.

Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance

less than 51% - 0 mark

51% - 60% - 1 mark

61 % - 70% - 2 marks

71 % - 80% - 3 marks

81% - 90% - 4 marks

91% and above 5 marks

Assignments/ Seminars

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher / teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher / teachers in charge of that course.

Test Papers

For each course there shall be at least one class test during a semester. Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test paper.

End Semester Evaluation (ESE)

End Semester Examination of all the Courses in all semesters shall be conducted by the University.

The duration of examination of all courses shall be 3 hours. In the case of the course in Computer Application, the duration of the examination shall be 3 hours for theory and 90 minutes for practical examination

Evaluation of Project

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva – voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

i Statement of the problem and significance of the study - 10

ii Objectives of the study - 5

iii Review of literature - 5

iv Methodology - 15

v Analysis and interpretation - 15

vi Presentation of the report - 10

vii Findings and suggestions - 10

viii Bibliography - 5

ix Viva-voce - 25

Total -100

Promotion to Higher Semesters

Students who complete the semester by securing the minimum required attendance of 75% and by registering for the End Semester Examination of each semester conducted by the University shall be promoted to the next higher semester.