

No. 79

Ordinance for

Governing the Award of the Degree of Master of Commerce (M.Com.)

(Section 28(l)(b) of The Central Universities Act, 2009,)

1. Title and Commencement

- 1.1. Ordinance governing the Award of the Degree of **Master of Commerce (M.Com.)** under the School of Studies of Commerce and Management or any other School as notified from time to time;
- 1.2 This Ordinance shall come into force from Academic Session 2021-22.

2. DEFINITION & KEY WORDS:

- 2.1. "**Vishwavidyalaya**" or "**University**" means Guru Ghasidas Vishwavidyalaya (A Central University established by the Central Universities Act, 2009 No. 25 of 2009) located at Koni, Bilaspur, Chhattisgarh;
- 2.2. "**Student**" means one who has been admitted in the two years **M.Com.** Programme of this University through Vishwavidyalaya Entrance Test (VET) or by any other procedure as notified by the regulatory bodies of Government of India and or the University from time to time.
- 2.3. "**Academic Year**" means two consecutive (one odd and one even) semesters.
- 2.4. "**Choice Based Credit System (CBCS)**" means a program that provides choice for students to select from the prescribed courses (Core papers in the discipline, Ability Enhancement Compulsory Courses (AECC), Generic Elective Courses (GE), Extra Curricular Activity courses(ECA), Skill Enhancement Courses (SEC), Discipline Specific Elective courses (DSE), MOOC's course as per the guidelines issued by UGC/regulatory bodies where ever applicable and as approved by the appropriate bodies of the University.
- 2.5. "**Course**" means "papers & field/laboratory training" through different modes of delivery and is a component of a programme as detailed out in the respective programme structure.
- 2.6. "**Credit Point**" means the product of grade point and number of credits for a course.
- 2.7. "**Credit**" means a unit by which the course work is measured. It determines the number of hours of teaching/instructions required per week. One credit is equivalent to one hour of teaching (lecture, seminar or tutorial) per week or two hours of practical work/field work/project etc. per week. The number of credits for each course shall be defined in the respective scheme of examination;
- 2.8. "**Cumulative Grade Point Average (CGPA)**" means a measure of overall cumulative performance of a student in all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and sum of the total credits of all courses in all semesters. It is expressed up to two decimal places;

2.9. "**Grade Point**" means a numerical weight allotted to each letter grade on a 10 point scale or as prescribed by the UGC/University from time to time;

2.10. "**Letter Grade**" means an index of the performance of students in a course. Grades are denoted by letters O, A+, A, B+, B, C, P, F and Ab;

2.11 "**Semester Grade Point Average (SGPA)**" means a measure of performance of a student in a semester. It is the ratio of total credit points secured by a student in various courses registered in a semester and the total credits of all courses during the semester. It shall be expressed up to two decimal places;

2.12 "**Semester**" means an academic session spread over 15-18 weeks of teaching work with minimum 90 teaching days. The odd semester may normally be scheduled from July to December and even semester from January to June;

2.13 "**Grade Card**" means a certificate based on the grades earned. Grade certificate shall be issued to all enrolled students after every semester. The grade certificate will contain the course details (code, title, grade point, credits, credit point, letter grade) along with SGPA of the semester and CGPA earned till that semester. However, the final result will be based on the grades/CGPA.

2.14 "**Transcript**" means a certificate issued to all enrolled students in a program after successful completion of the program. It contains the SGPA of all semesters and the CGPA.

2.15 "Ex-students" means

(i) A regular student (except first semester students) who has failed to pass $(n/2)+1$ or $((n+1)/2)+1$ courses or is unable to appear for the Examination of the University (except due to shortage of attendance) in any of its courses of study, may be allowed to appear at the same Examination next session as an Ex-Student.

(ii) An ex-student may only appear in the examination and will not be eligible for privileges of a regular student.

(ii) An ex-student will forfeit his right as an ex-student as soon as he/she takes an admission to a regular program of study.

3. Duration and Structure

The duration of **M.Com.** programmes shall be normally of two years (four semesters) and the maximum duration (including readmission, gap, detention, rustication, suspension etc.) shall be four years (eight semesters) from the session of initial admission for the degree.

4. Academic Calendar

Academic Calendar will be as approved by the Academic Council of the University and as notified from time to time.

5. Semester System

The academic session shall begin normally in July every year and end by the second week of May of the following year. Each academic session shall be divided into 2 semesters - Odd Semester and Even Semester with winter break and summer vacation. The Odd Semester shall be during July/August to November/December and Even Semester during December/January to April/May every year. There shall normally be a minimum of 90 teaching days in a semester.

6. Programme Structure

The Scheme of Examination of **M.Com.** Programme shall be as per Choice Based Credit System (CBCS) Scheme as adopted by the University and approved by the respective Board of Studies, School Board and the Academic Council and shall have the flexibility of revision or modification.

While preparing the Scheme of Examination, the respective Board of Studies shall follow the points given below-

1. The minimum credits for the award of **M.Com.** degree shall be 76 and maximum credit shall be 104.
2. The Courses shall be divided in the following categories as shown in the table given below-

Courses	Credits (Minimum-Maximum)	Number of Courses	Semesters*
CORE	30 - 40	6 - 12	I, II
Discipline Specific Elective (DSE)	20-30	3 - 6	II, III, IV
Research Methodology	2 - 4	1 - 2	II, III
Open Elective	8-12	1-2	III, IV
Dissertation/Field Work/Internship/Project/Industry Visit	6 - 24	1	III, IV

* This is suggestive in nature. BoS may plan the allotment of courses in semesters as per nature of programme.

7. Admission

7.1 Admission to the **M.Com.** Programmes shall be made through Vishwavidyalaya Entrance Test (VET) or any other mode as notified by the University from time to time.

7.2 *The minimum qualification for admission in M.Com. programme will be 50% aggregate at graduation level from any recognized university or equivalent grade thereto in the concerned subject or as prescribed by the University from time to time.*

7.3 Reservation and relaxation norms for EWS/OBC/SC/ST/PWD candidates, as specified by the Government of India/ UGC shall be followed for admission in all **M.Com.** Programmes.

7.4 Foreign nationals either residing in India or abroad or Indian nationals residing abroad may be admitted to **M.Com.** Programme according to the policy guidelines laid down by the Government of India and/or the Executive Council from time to time.

8. Number of Seats in the Programme:

8.1 The number of seats in each of the **M.Com.** Programme, shall be as notified by the University at the time of admission for the Academic Session.

8.2 Supernumerary seats for wards of employees of Guru Ghasidas Vishwavidyalaya and other categories shall be as decided by Competent Authority from time to time.

9. Programme Fee

The fee payable by a student shall be such as may be fixed by the University from time to time.

10. Enrolment in the University

Every student admitted to the programmes shall apply on a prescribed form through his/her respective Head of the Department to the **Controller of Examinations** for enrolment together with all necessary documents such as Migration Certificate (in original) /Transfer Certificate (in original), as the case may be, and copies of other required academic certificates. The Controller of Examinations will provide

him/her an Enrolment Number after completing all necessary formalities. The Enrolment Number will be the permanent reference number in all records of the University pertaining to the concerned student.

11. Attendance, Absence and Leave

Students admitted in a semester shall pursue the regular course of studies as per the scheme of examination of respective programme as well as satisfy all other relevant conditions laid down in this Ordinance in order to be eligible to appear in the tests/examinations on such dates as may be specified by the Department/University.

11.1 All the students enrolled in a Programme are expected to maintain regularity in classes and should have a minimum 75% attendance in aggregate to appear in the End Semester Examination be scheduled for them.

11.2 Dean of the School may condone shortage of percentage in attendance not exceeding 15% due to one or more of the following reasons, involving absence from the classes:-

(a) Participation in NCC/NSS Camps, duly supported by a certificate issued from the OC, NCC/In charge, NSS.

(b) Participation in University Team(s)/Games or Inter-state or Inter-University tournament(s) duly supported by a certificate from appropriate authority of the University.

(c) Participation in Educational Excursions conducted on working days certified by the Dean or the Head of the Department/Coordinator of the School. These excursions shall not include those organized for the class as a whole.

(d) Participation in any of the co-curricular activities organized by the Institute/Department/ School, duly certified by the competent authority;

(e) Deputed/nominated by the University for Youth Festival certified by the Dean.

(f) Prolonged illness duly certified by a Registered Medical Practitioner.

(g) Any other cogent reason up to the satisfaction of the Head of the Department/Coordinator of Schools/ Dean.

12. EXAMINATION AND EVALUATION

12.1. The academic performance of a candidate shall be evaluated in respect of the courses of study prescribed for each semester. The evaluation of students admitted in any of these Programs shall be based on:

(a) End Semester Examinations, and (b) Continuous Internal Assessment.

12.2. Out of the total marks, 70% shall be allotted for the end semester examinations and 30% shall be allotted to continuous internal assessments during the semester. The scheme of internal assessment shall be as notified from time to time by the Department/University.

12.3. The end semester examinations will be held on such dates as may be notified by the appropriate authority of the University.

12.4. The minimum percentage of marks to pass the courses in each semester shall be 40% in each course.

12.5. The Program shall have a specified number of credits in each semester. The number of credits along with grade points that the student has satisfactorily cleared shall measure the performance of the student. Satisfactory progress of a student is subject to his/ her maintaining a minimum Cumulative Grade Point Average (CGPA), as well as minimum grades in different courses of the program as given in table which a student, if obtains is, eligible for the award of degree.

Calculation of Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

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

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.

ii. 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 program, i.e.

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

where, S_i is the SGPA of the i^{th} semester and C_i is the total number of credits in that semester.

iii. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Grading system: The grading system, as detailed here under in Table shall be applicable for each course:

Range of % of marks	Grade points	Letter Grade	GRADE
>90 - ≤100	10	O	Outstanding
>80 - ≤90	9	A+	Excellent
>70 – ≤80	8	A	Very Good
>60 – ≤70	7	B+	Good
>50 – ≤60	6	B	Above Average
>40 - ≤50	5	C	Average
= 40	4	P	Pass

0 - <40	0	F	Fail
Absent	0	Ab	Fail

Description

- (i) Letter grades **O, A+, A, B+, B, C,** and **P** in a course mean that the student has passed that course.
- (ii) The grade **F** denote **FAIL**; if a student fails in the course due to poor performance or non-appearance/incomplete appearance in the examination of the course. A student has to appear at subsequent examination(s), if provided under the ordinances in all such courses, until a passing grade is obtained. **Ab** denotes absence or non-appearance of the student in the examination.

13. PROMOTION RULES AND EXAMINATION

(A) First Semester Examination:

A candidate admitted in the 1st Semester of a 2-year **M.Com.** programme can be put in the following two categories on the basis of their attendance in the Semester:

- I. (i) One who has put in the required minimum percentage of attendance for appearing in the End Semester Examination and filled up the examination form in time for appearing at the 1st Semester Examination.
- (ii) One who did not put in the required minimum percentage of attendance for appearing at the 1st Semester Examination or did not fill up examination form in time for appearing at the 1st Semester Examination.

Candidates under Category I (i) are eligible for appearing at the examination of 1st Semester, while candidates under Category I (ii) shall be not allowed to appear at the examination of the Semester however he/she shall be eligible for readmission after submission of requisite fee effective at the time of admission and will study the course applicable from that session.

II. Declaration of results after 1st Semester

After appearing at the Examination of 1st Semester the candidates can be put in the following categories in the context of declaration of the results of the 1st Semester Examination:

- (i). Passed, i.e., those who have passed in examinations of all courses of the Semester.
- (ii). Promoted, i.e., those who have not passed in examinations of all the courses of the Semester, but have passed $n/2$ where n is even or $(n-1)/2$ where n is odd, courses prescribed for the semester, where n is the total number of courses in the semester
- (iii). Detained, i.e., those students who were not found to eligible to appear in the End Semester Examination as per the above provisions. Such students have to rejoin the course of study in regular mode in the same semester in next session subject to not crossing maximum duration of the program as defined in the ordinance

- (iv). Failed: All those students who have not passed minimum $(n/2)+1$ courses if n is even and $((n+1)/2)+1$ courses if n is odd, where n stands for the total number of courses in that semester shall be categorized as Failed.
- (v). Minimum passing grade – Grade 'P' for each course.

Promotion to 2nd Semester:

All students who have passed or promoted as per the provisions prescribed in para 14 A (ii) shall be promoted to the 2nd Semester. Detained and Failed candidates shall not be promoted to the 2nd Semester. However, they shall be promoted to the 2nd semester when they become eligible to come under the category of either 'Passed' or 'Promoted' as explained above after passing the failed courses in the subsequent available examination(s) as ex- students.

(B) Second Semester Examination:

As in the 1st Semester, all the candidates who have put in the minimum percentage of attendance and have filled in the examination form in time for appearing at the End Semester Examination of 2nd Semester shall be allowed to appear at the respective examinations. However, students who have not put in the minimum percentage of attendance or did not fill up the Examination form in time in Semester shall be allowed to take re-admission in that Semester on the subsequent session only.

(C) Declaration of results after 2nd Semester:

After declaration of results of the 2nd Semesters, a candidate can be put in the following categories:

- (i). Passed, i.e., those who have passed in examinations of all courses of the Semester.
- (ii). Promoted, i.e., those who have not passed in examinations of all the courses of the Semester, but have passed $n/2$ where n is even or $(n-1)/2$ where n is odd, courses prescribed for the semester, where n is the total number of courses in the semester
- (iii). Detained, i.e., those students who were not found to eligible to appear in the End Semester Examination as per the above provisions. Such students have to rejoin the course of study in regular mode in the same semester in next session subject to not crossing maximum duration of the program as defined in the ordinance
- (iv). Failed: All those students who have not passed minimum $(n/2)+1$ courses if n is even and $((n+1)/2)+1$ courses if n is odd, where n stands for the total number of courses in that semester shall be categorized as Failed.

Minimum passing grade – Grade 'P' for each course.

(D) Promotion to the Third Semester:

- (i) A candidate who comes under the category 'Passed or Promoted' in 2nd Semester is eligible to be promoted to the third Semester, if otherwise eligible.
- (ii) Detained and Failed candidates shall not be promoted to the 3rd Semester. However, they shall be promoted to the third semester when they become eligible to come under the category of either

'Passed' or 'Promoted' as explained above after passing the failed courses in the subsequent available examination(s) as ex- students.

Declaration of results after 3rd Semester:

After declaration of results of the 3rd Semesters, a candidate can be put in the following categories:

- (i). Passed, i.e., those who have passed in examinations of all courses of the Semester.
- (ii). Promoted, i.e., those who have not passed in examinations of all the courses of the Semester, but have passed $n/2$ where n is even or $(n-1)/2$ where n is odd, courses prescribed for the semester, where n is the total number of courses in the semester
- (iii). Detained, i.e., those students who were not found to eligible to appear in the End Semester Examination as per the above provisions. Such students have to rejoin the course of study in regular mode in the same semester in next session subject to not crossing maximum duration of the program as defined in the ordinance
- (iv). Failed: All those students who have not passed minimum $(n/2)+1$ courses if n is even and $((n+1)/2)+1$ courses if n is odd, where n stands for the total number of courses in that semester shall be categorized as Failed.

Minimum passing grade – Grade 'P' for each course.

(E) Promotion to the Fourth Semester:

All passed or promoted students who have put in the minimum percentage of attendance in 3rd Semester and filled in the examination form in time shall be promoted to the 4th Semester.

Detained and Failed candidates shall not be promoted to the 4th Semester. However, they shall be promoted to the 4th semester when they become eligible to come under the category of 'passed' or 'promoted' as explained above.

(F) Declaration of Results after Fourth Semester :

After declaration of results of 4th Semesters, a candidate can be put in the following two categories:

Declaration of results after 4th Semester:

After declaration of results of the 4th Semesters, a candidate can be put in the following categories:

- (i). Passed, i.e., those who have passed in examinations of all courses of the Semester.
- (ii). Detained, i.e., those students who were not found to eligible to appear in the End Semester Examination as per the above provisions. Such students have to rejoin the course of study in regular mode in the same semester in next session subject to not crossing maximum duration of the program as defined in the ordinance
- (iii). Failed: All those students who have not passed minimum $(n/2)+1$ courses if n is even and $((n+1)/2)+1$ courses if n is odd, where n stands for the total number of courses in that semester shall be categorized as Failed.

Minimum passing grade – Grade 'P' for each course.

Such failed students may clear their failed courses in subsequent examinations as ex-students. Students failing in courses of 1st, 2nd 3rd & 4th Semesters may appear in the subsequent main examination(s) to clear their courses. The 4th Semester results of such students who would have not cleared any course in any semester shall not be declared and will be marked as **Withheld** till the clearance of the course(s). The candidate shall be awarded the **M.Com.** degree from the date/year of declaration of the withheld results subject to maximum duration of the programme.

For Ex-Students, the record of continuous internal assessment will be carried over and considered in subsequent term as and when he/she appears in the end semester examination.

Minimum attendance requirement is not mandatory for Ex-students.

14. Rustication/ Suspension / Withdrawal from a Semester/Part

A student suspended or debarred from attending the classes due to any reason, whatsoever, or having withdrawn from a semester/year on medical grounds or for any other cogent reason, shall have to seek re-admission in the appropriate semester in the next academic session as a regular student. Such students shall have to meet the requirement of 75% attendance in each course in a semester.

15. Termination of Enrolment

15.1 The enrolment of a student may be terminated on disciplinary grounds, in accordance with the provisions laid down in the University Act/Statute/Ordinances/Regulations as applicable from time to time.

15.2 A student whose enrolment has been terminated may appeal to the Competent Authority for reconsideration within fifteen days from the date of issuance of the communication of termination and the appeal will be disposed off within fifteen days. If the appeal is allowed, his/her admission and enrolment shall be restored.

16. DECLARATION OF DIVISION:

A student who has passed in all the courses of each I, II, III and IV Semesters and obtained at least CGPA of 4.00 shall be declared as 'Passed'. The division will be awarded after successful completion of fourth semester according to the following criteria:

First Division with Distinction or Honours	:	$7.5 \leq \text{CGPA} \leq 10.0$
First Division	:	$6.5 \leq \text{CGPA} < 7.5$
Second Division	:	$4.5 \leq \text{CGPA} < 6.5$

17. MARKSHEET / TRANSCRIPT:

Based on the above Letter grades, grade points and SGPA and CGPA, the Vishwavidyalaya shall issue the Mark-sheet/Grade-Card for each semester indicating the performance in respective semesters. Transcript shall be issued to the students on his/her request after successful completion of the Programme.

18. CONVERSION TO PERCENTAGE:

The conversion formula for converting CGPA to the corresponding Percentage (P) of Marks will be as follows:

$$P = 10 \times \text{CGPA}$$

19. RANKING

Only such candidates who complete successfully all courses in the program in single attempt shall be considered for declaration of ranks, medals etc. declared and notified by the university, if any.

20. Interpretation of Ordinance

In case of any dispute, difference of opinion in interpretation of this ordinance or any other matter not covered in this ordinance, the decision of the Chairperson, Academic Council/Executive Council shall be final and binding.