

# KISHKINDA UNIVERSITY

## ಕಿಷ್ಕಿಂಢ ವಿಶ್ವವಿದ್ಯಾಲಯ

(A State Private University Established by the Karnataka Act No. 20 of 2023)



*Advancing Knowledge Transforming Lives*

**REGULATIONS GOVERNING  
THE DEGREE OF BACHELOR OF COMMERCE  
(B.Com-Strategic Finance/ Investment Banking)**

Under Outcome Based Education (OBE) & Choice-Based Credit System (CBCS)  
Scheme

**Effective from the academic year 2025 -26**

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## PREAMBLE

The programme B.COM is adapted to an outcome-based education system which would enable the students to acquire the capabilities to meet the demands of society and industry at regional, national and global level. The Programme Education Objectives (PEOs) of B.COM are consistent with the Vision and Mission of the Department as well as the University, and aim to produce globally successful Commerce Professionals who are empowered to contribute to nation building through sound knowledge, technical skills, and research aptitude. The POs and PSOs address the PEOs and aim to produce innovators, Commerce Professionals, entrepreneurs, and technocrats with high professional and social ethics.

The curriculum exhibits the requisite balance among the fundamental, core and elective subjects. This is to develop a talented pool of commerce graduates equipped to fulfill the financial, managerial, and technological requirements of national and global business and industry. Many courses are designed to meet the technological and business needs of commerce students, such as Financial Accounting, Cost Accounting, Business Economics, and Management Accounting, and Computers. Additionally, there are subjects which are likely to enhance the knowledge of Statistics, foundational quantitative and analytical skills essential for commerce professionals in today's data-driven environment

The curriculum includes courses focusing on employability, entrepreneurship and skill development which map strongly with the POs defining demonstration of technical knowledge and engagement in independent and life-long learning. Examples of such courses are Employability Augmentation, Employability Skills, Entrepreneurship Development, and various lab courses based on numerous dimensions of computer applications.

Certain courses are designed to create awareness about the environment and sustainability, and to instill professional ethics, such as Environmental Studies and Social Media Norms & Etiquette. Additionally, subjects like Health, Wellness, and Yoga are included to promote physical and mental well-being. Various activities are also organized to foster human values and respect for all genders.

Curriculum has been designed in accordance with the predetermined Programme Educational Objectives. The syllabus content of each course is meticulously created to develop thorough understanding and gain in-depth knowledge. Several theory courses are accompanied with Numericals. To ensure the effectiveness of teaching-learning process and true implementation of the curriculum, the course outcomes of each course are developed to meet the Programme Outcomes and Programme Specific Outcomes, which are also reflected in the Course Articulation Matrix. Course outcome and programme outcome attainment is measured through direct and indirect tools including internal assessments, assignments, semester end examinations, dissertations, and projects etc.

Although the curriculum has been designed after thorough deliberations involving experts from academia and industry and considering the feedbacks obtained from various stakeholders. There is always a scope of regular revision and updating of the syllabus keeping in view the changing needs of the industry and society. Thus, a well-articulated process is followed to revise the curriculum from time to time. The process begins with obtaining feedbacks from various stakeholders i.e. students, faculty, alumni, parents and industry experts. The feedbacks are analyzed and relevant suggestions are incorporated in the curriculum through a curriculum revision workshop under the supervision of Departmental Academic Committee (DAC). The revised curriculum is scrutinized by the Board of Studies (BOS) and suggestions of the BOS are also incorporated. The revised curriculum is then placed before the Board of Faculty for consideration which is further reviewed and approved by the Academic Council. Thus, the curriculum for the UG programme is carefully developed based on the principle of outcome-based education. In the upcoming

days, Teaching and Evaluation are going to be TECH digital. At Kishkinda University everything is integrated with the 'Digital Platform' aligning with NEP 2020.

**1. SHORT TITLE, APPLICATION AND COMMENCEMENT:**

- 1.1. These Regulations shall be called as B.COM regulations 2025 of the Kishkinda University.
- 1.2. These Regulations shall apply to all the B.COM Programme conducted at the Kishkinda University.
- 1.3. They shall come into force with effect from the academic year 2025-26.
- 1.4. These Regulations shall be applicable to the batch of students admitted from the academic year 2025-26 and later and will be in force until it is revised or withdrawn by a notification.

**2. DEFINITION OF KEY WORDS:**

**Academic Council:** Academic Council of the University

**Finance Committee:** Finance Committee of the University

**RE:** Registrar Evaluation

**BoS:** Board of Studies.

**BoE:** Board of Examination.

**Programme:** Higher education programme pursued for a degree awarded by the University as specified under Section-22(3) of the UGC Act.

**Regular Students:** Students who are admitted to the first year of the respective programme (Undergraduate Programme)

**Course:** One of the subjects either theory or practical, or integrated as identified by its title and Code number which comprises a programme of study.

- 2.1. **Academic Bank of Credits (ABC):** The Academic Bank of Credits (ABC), is a National-level facility that will promote the flexibility of the curriculum framework and interdisciplinary/multidisciplinary academic mobility of students across the Higher Educational Institutions in the country with an appropriate "credit transfer" mechanism.
- 2.2. **Academic Year:** Two consecutive semesters (odd followed by an even), including intervening periods constitute one Academic Year (July of current year to 30<sup>th</sup> June of the next year)
- 2.3. **Act:** The Kishkinda University Act. 20 of 2025 including the amendments thereon.
- 2.4. **Choice-Based Credit System (CBCS):** The CBCS provides students with choices from the prescribed set of courses viz. Professional core and electives, Professional and Open Electives, Non-Credit Mandatory Courses, Internships and Skill Courses. Under the CBCS, the requirement for awarding a degree or certificate is prescribed in terms of number of credits to be earned by the students.
- 2.5. **Faculty:** FACULTY OF COMMERCE AND MANAGEMENT of the Kishkinda University / Departments offering different programmes.
2. 6. **Course:** Usually referred to as 'subject'/ 'paper' and is a component of a Programme with defined learning objectives, course out comes and number of credits. The course credits vary depending on the required teaching-learning hours to accomplish the learning outcomes specified in the course syllabus. A Course may be designed to comprise lectures/ tutorials/laboratory work/ fieldwork/outreach activities/ project work/ vocational training/ viva-voce/seminars/ term papers/ assignments/ presentations/ self-study components etc., or

a combination of some of these.

2.7. **Course Code:** An alpha numeric code is used to uniquely identify a course in the programmes offered in the University. First two-digit number used, represents the year which has been course framed. Next three letters represent 'DCO', the department of Commerce and the next three numbers represent the Course Code.

2.8. **Credit:** A unit or weightage by which the Coursework is measured. It represents the number of hours of instructions prescribed per week. One credit is equivalent to one hour of lecture or two hours of laboratory/practical Courses/ tutorials/ fieldwork etc., per week. It is further expanded as L: T: P

2.9. **Credit Point:** This is the product of grade point and the number of credits for a Course.

2.10. **Credit Representation:** Refers to the Credit Values for different academic activities considered, as per Table 1. Credits for the project phases, project viva- voce and internship shall be as specified in the Scheme of Teaching and Examinations.

| Table 1: Credit Values     |                                            |                                   |                                                 |                 |               |
|----------------------------|--------------------------------------------|-----------------------------------|-------------------------------------------------|-----------------|---------------|
| Type of the Course         | Theory/ Lectures (L)<br>(hours/ week/ Sem) | Tutorials (T)<br>(hours/week/Sem) | Laboratory/ Practical (P)<br>(hours/ week/ Sem) | Credits (L:T:P) | Total Credits |
| Core Course                | 4                                          | 0                                 | 0                                               | 4:0:0           | 4             |
| Discipline Elective        | 3                                          | 0                                 | 2                                               | 3:0:2           | 4             |
| Skill Enhancement Course   | 2                                          | 2                                 | 2                                               | 2:1:1           | 4             |
| Open Elective              | 3                                          | 0                                 | 0                                               | 3:0:0           | 3             |
| Ability enhancement Course | 2                                          | 2                                 | 0                                               | 2:1:0           | 3             |
| Language Course            | 2                                          | 0                                 | 2                                               | 2:0:1           | 3             |
| Laboratory/Practical       | 0                                          | 0                                 | 6                                               | 0:0:3           | 3             |
| Project/Internship         | 2                                          | 0                                 | 0                                               | 2:0:0           | 2             |

Table 2: Program Details

| SN | Programmes                    | Duration (years) |      | Total No. of Credits |
|----|-------------------------------|------------------|------|----------------------|
|    |                               | Min.             | Max. |                      |
| 1  | Bachelor of Commerce (B.COM ) | 3                | 6    | 126                  |

2.11. **Continuous Internal Evaluation (CIE) (also known as Formative Assessment):** Refers to the evaluation of student's performance in the course during the teaching-learning process. CIE shall be done by the faculty teaching the course and evaluation components may include tests, assignments, group discussion, quiz, course-specific projects, field surveys, seminars, etc., conducted during the semester tenure with a weightage for different activities as specified by the University.

2.12. **Course Registration:** It is a formal registration to the Courses of study for every semester by every student under the supervision of a Mentor (also called Faculty Advisor, Counselors) in the University to maintain proper records. Registration on the University portal is mandatory.

**2.13. Cumulative Grade Point Average (CGPA):** This is a measure of the cumulative performance of a student of all semesters and is computed from the 2<sup>nd</sup> semester onwards. It is a measure of the overall cumulative academic performance of a student over the entire span of the academic program. CGPA is not an arithmetic mean but weighted mean. It is also a number that lies between 0 and 10.

**2.14. Dean:** Dean- Faculty of Commerce and Management

**2.15. First Attempt:** A student who has studied in a semester and attended any one of the University examinations of that semester after satisfying attendance and CIE requirements of all the prescribed courses of that semester and has registered for SEE. Such an attempt shall be considered as the first attempt. Even if the student is absent for all the semester exams after registering for SEE, such an attempt shall also be considered the first attempt.

**2.16. Grade Card:** Refers to the certificate showing the grades earned by a student. A grade card shall be issued to all the registered students after every semester-end examination. The grade card shall have the Program details (Course code, title, number of credits, grades secured, along with the SGPA of that semester and CGPA (except for the first semester) earned till that semester.

**2.17. Grade Point (GP):** Refers to a numerical weightage allotted to each letter grade on a 10 point scale against a range of percentage of marks secured by students in a course. The University adapts absolute grading.

**Table 3: Letter Grade**

| Sl. No.                                                          | Grade Letter | Meaning                                                                                                                              |
|------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                                | O            | Outstanding                                                                                                                          |
| 2                                                                | A+           | Excellent                                                                                                                            |
| 3                                                                | A            | Very Good                                                                                                                            |
| 4                                                                | B+           | Good                                                                                                                                 |
| 5                                                                | B            | Above Average                                                                                                                        |
| 6                                                                | C            | Average                                                                                                                              |
| 7                                                                | P            | Pass                                                                                                                                 |
| 8                                                                | F            | Fail                                                                                                                                 |
| <b>Additional letter grades used under special circumstances</b> |              |                                                                                                                                      |
| 9                                                                | DX           | Attendance below 85%                                                                                                                 |
| 10                                                               | AU           | Satisfactory in an Audit course/ Skill Enhancement Course                                                                            |
| 11                                                               | AB           | Absent for the Course                                                                                                                |
| 12                                                               | PP           | Passed in Non-Credit Course                                                                                                          |
| 13                                                               | NP           | Not passed in Non-Credit Course                                                                                                      |
| 14                                                               | W            | Dropped / Withdrawn                                                                                                                  |
| 15                                                               | I            | ≥85% Attendance & meeting the minimum requirement in CIE but remained absent for SEE for a valid reason acceptable by the University |
| 16                                                               | X            | ≥85% Attendance & in CIE > 90% in a course but has obtained less than 40% in SEE                                                     |

This constitutes Continuous Internal Evaluation [CIE]. At the end of the semester, Semester End Examination [SEE] shall be held.

**2.18. Faculty:** The Faculty of the University who are engaged in teaching and research at the Under Graduate, Post-Graduate or higher levels.

**2.19. Letter Grade:** Course Letter Grade (or simply letter grade or grade) is an index of performance of a student in a said course and refers to a qualitative measure of achievement of a student in each course, based on the percentage range of marks secured in CIE and SEE put together or CIE alone. Grades are denoted by letters: O, A+, A, B+, B, C, P and F. The rubrics attached to letter grades are shown in the below table:

**2.20. Mandatory Non-Credit Courses (MNC):** In the case of non-credit mandatory courses, students shall attend the classes during the respective semesters to satisfy the attendance requirements as well as CIE requirements. In case, any student fails to register for the said course/fails to secure the minimum 40% of the prescribed CIE marks, he/she shall be deemed to have not completed the course. In such a case, the student has to fulfill the requirements during subsequent semester/s to appear for CIE. These Courses shall not be considered for CGPA calculation and vertical progression, but completion of the courses shall be mandatory for the award of a degree.

**2.21 Mentor:** A Faculty Advisor allotted by the DEAN to guide about 15-20 students about their registration to the courses and progression in the Programme .

**2.22 Notification:** A notification issued by the concerned Statutory Officer of the University.

**2.23. Multiple Entry and Multiple Exit (MEME):** The multiple entries and exit points in the academic programmes would remove rigid boundaries and create new possibilities for students. To facilitate flexible learning within the stipulated period (six years for regular students), multiple entry and multiple-exit options are offered to needy students.

**2.24. Passing Standards:** Refers to passing a course only when GP is greater than or equal to 04.

**2.25. Programme:** A planned series of events/activities comprising of a combination of courses leading to the award of degree.

**2.26. Semester:** One of the two sessions of an Academic Year, each session being of sixteen weeks duration (with not less than 90 working days). The odd and even semesters shall be as per the University academic calendar.

**2.27. Semester End Examinations (SEE) (also called Summative Assessment):** Summative assessment, which refers to the examinations conducted by the University covering the entire course syllabus. For this purpose, syllabi shall be modularized, and SEE questions shall be set from each module as specified by the University.

**2.30. Semester Grade Point Average (SGPA):** It is a measure of academic performance of a student in a semester. It is the weighted average or weighted mean of the grade points obtained by a student in the various courses of any semester. It results in a number that lies between 0 and 10. It shall be expressed up to two decimal places.

- 2.31. Teaching Faculty:** A member of the regular teaching faculty at the levels of Professor, or Associate Professor or Assistant Professor, and includes adjunct faculty, Professor of Practice and faculty on a long term contract of not less than one year.
- 2.32. Transcript, Grade Certificate and Grade Card:** Grade card shall be issued to candidates indicating the programme details (Course code, title, number of credits, grade secured and grade points) for all the registered courses after every semester. On successful completion of all courses/earning credits, specified in a semester, the grade certificate is issued indicating the programme details along with SGPA of that semester and CGPA earned till that semester. Transcripts to the successful candidates shall be issued after completion of the programme.
- 2.33. University:** Kishkinda University (KU), Ballari, established under the Karnataka State Act 20 of 2025 as defined in the University Grants Commission Act, 1956.

## REGULATIONS

### **23OB 1.0. TITLE AND DURATION OF THE PROGRAMME**

**23OB 1.1:** The Programme of study, which is an undergraduate Programme, shall be called the degree of Bachelor of Commerce, abbreviated as B.COM.

**23OB 1.2:** The duration of the Programme for B.COM degree shall be three academic years, organized in six semesters, with each semester having duration of 16-18 weeks, having provision for Multiple-Entry-Multiple-Exit.

**23OB 1.3:** The annual academic calendar of events in respect of the Programme of study approved by the Academic Council, shall be notified at least a month before the commencement of each academic year. It is mandatory for students/faculty members to strictly adhere to the Academic Calendar for completion of academic activities. Academic Calendar shall be displayed on the Academic Office homepage of the University website.

### **23OB 2.0. ACADEMIC ELIGIBILITY FOR ADMISSION**

The rules specified in the following clauses shall be followed for admission to B.COM Programme, but the orders issued from the Government/the regulatory bodies from time to time shall prevail.

**23OB 2.1. Admission to first year:**

1. A candidate who has passed the two-year Pre-University examination in Science/ Commerce/ Arts of Karnataka state or any other 10+2 examination considered as equivalent is eligible for the admission to the first semester of B.COM programme.
2. A candidate who has passed the three-year Diploma examination conducted by the Board of Technical Education, Government of Karnataka and any other state equivalent to Diploma examination shall be eligible for admission to first semester of B.COM programme.

**23OB 2.2. Qualification earned from Foreign Countries:**

About the qualification earned from foreign countries, an equivalence certificate from the Association of Indian Universities is mandatory for admission to B.COM Programme. In case of any dispute about the equivalence in qualification earned from foreign countries, the decision of the University in this regard shall be the final and binding on all concerned.

### **23OB 3.0. CURRICULUM FRAMEWORK AND ACADEMIC PROCESSES**

**23OB 3.1. Semesters - Odd and Even:**

The University follows the Choice based credit system and the semester scheme. There are two regular semesters in an academic year. The semester that begins in August (August to December) is known as the Odd Semester and the semester that begins in January (January to May) is known as the Even Semester.

**23OB 3.2. Curriculum:**

Every Programme has a prescribed course structure which, in general terms, is known as the Curriculum or the Courses of Study or the Scheme of Teaching and Evaluation. It prescribes

all the courses/ laboratory/ other requirements for the degree and sets out the nominal sequence semester wise.

It provides the syllabus and a list of text/ reference books (or other learning material sources) for each course. The Courses of Study details are updated every semester and are made available at the University website: [www.kishkindauniversity.edu.in](http://www.kishkindauniversity.edu.in). Curriculum shall also include some Online Courses including SWAYAM and other MOOC courses, approved by the University. However, selection of such courses, if any, shall always be within the guidelines of the relevant regulatory bodies and the University.

### **23OB 3.2.1. Choice Based Credit System (CBCS):**

- 1) A certain quantum of academic work, measured in terms of credits, is laid down as the requirement for completion of B.COM Degree in the respective specialization areas. A student earns credits by satisfactorily completing the courses/other academic activities every semester.
- 2) The credits are distributed semester -wise, as prescribed in the Scheme of Teaching and Evaluation for the B.COM programme. The courses generally progress in sequences, building competencies as per the course learning outcomes. The positioning of a course indicates certain academic maturity on the part of the students.
- 3) Since the University follows the CBCS, the students shall be offered courses as per the Scheme of Teaching and Evaluation, and the students are required to register for the courses of their choice before the beginning of every semester.

### **23OB 3.2.2. Types of Courses:**

There will be the following types of courses in the B.COM programme, namely:

- 1) Humanities and Social Sciences (HS), including Management, Skill enhancement and Economics.
- 2) Basic Science (BS) course namely Mathematics.
- 3) Professional Core Courses (PC): These are the courses to B.COM programme compulsorily to be studied by a student as a core requirement to complete the requirements of a Programme in a said discipline of study.
- 4) Professional Elective Courses (PE): These are the courses from which a student can choose and study as a part of the requirement to complete the programme in a said discipline of study.
- 5) Open Elective Courses (OE): These courses are supportive to the discipline/ providing extended scope/enabling an exposure to some other discipline/ domain and they are chosen from the pool of courses.
- 7) Skill development Courses (SD): These courses will be nurturing student proficiency skills. These courses are offered to achieve the programme outcomes not specifically covered by the other courses.
- 8) Ability Enhancement Courses (AE): These are the generic skill courses which are basic and needed to ensure progression across all careers.
- 9) Non-Credit Mandatory Courses (NM): These are courses on peripheral subjects in a

programme, wherein familiarity is considered mandatory.

- 10) Project work (PW), Mini Project work (MP), and Internship (IS) are also considered as courses in the programme.

### **23OB 3.2.3. Credit Composition of Courses:**

The Credit Composition of courses in a B.COM programme is shown below:

**Table 4: Categories of courses for B.COM**

| SN | Course Area                | Credit Distribution |
|----|----------------------------|---------------------|
| 1  | Core Course                | 66                  |
| 2  | Discipline Elective        | 18                  |
| 3  | Skill Enhancement Course   | 08                  |
| 4  | Open Elective              | 02                  |
| 5  | Ability enhancement Course | 04                  |
| 6  | Language Course            | 12                  |
| 7  | Laboratory/Practical       | 02                  |
| 8  | Internship                 | 06                  |
| 9  | Project                    | 08                  |
|    | <b>Total</b>               | <b>126</b>          |

The delivery of the above courses may be a combination of Lectures, Tutorials and Practicals in any combination with suitable credits assigned to them. All the courses registered by a student under any of the above types of courses as required for the award of the degree shall be considered as heads of passing which shall BE Graded according to his/her performance. However, the Non-Credit Mandatory Courses shall be passed by a student for which Grades are not assigned.

### **The following procedure shall be used for designing and offering the above courses:**

The courses for a programme under the following types from (a) to (i) shall be designed within the framework of UGC and AICTE guidelines by the concerned Board of Studies and approved by the Academic Senate of the University. The number of courses offered in a programme under each of the above types shall be decided as per the curriculum framework specified under clause 23OB 3.4.

The list of different types of theory courses and details of the practical courses used in the programmes are given below respectively from (a) to (i)

- a) Core Course
- b) Discipline Elective
- c) Skill Enhancement Course
- d) Open Elective
- e) Ability enhancement Course
- f) Language Course
- g) Laboratory/Practical
- h) Internship
- i) Project

**(a) Project work:**

Based on the ability/abilities of the student/s and recommendations of the mentor, a disciplinary or an inter-disciplinary major project can be assigned to a group having not more than 4 students. The main project work needs to be taken up within the institute/ research laboratory/industry. It is desirable, that the outcome of the project work may be published / patented.

**(b) Project work (Mini/ Major):**

A Mini Project is a laboratory/ societal/ Industry-oriented work that will provide a platform for students to enhance their practical knowledge and skills through the development of small systems/ applications based on the ability/abilities of the student/s and recommendations of the mentor, a disciplinary or an inter-disciplinary mini project can be assigned to a group having not more than 4 students.

**(1) Internship:**

The internship is an extended period of work experience undertaken by the students aspiring to supplement their degree with professional development. The students are allowed to prepare themselves for the workplace and develop practical skills. The Internship shall be completed during the period specified in the Scheme of Teaching and Evaluation.

The institution shall encourage students to take up,

- (i) an interdisciplinary Research Internship or Industry internship and
- (ii) a rural internship, a work-based activity carried out to learn practical experiences in rural areas, for the upliftment of living standards. With the consent of the internal guide and DEAN of the Institution, students shall be allowed to carry out the internship in their home town (within or outside the state or abroad), provided favorable facilities are available for the internship and the student remains regularly in contact with the internal guide.

University shall not bear any cost involved in carrying out the internship by students. However, students can receive any financial assistance extended by the University.

**23OB 3.3. Prescribed Number of Credits for the Programme**

All courses prescribed by the University except the Non-credit Mandatory courses shall have credits and be considered as a head of passing for vertical progression. The credits fixed for the courses are awarded to the students on passing the courses registered by him.

The total number of credits to be earned for the award of degree by students admitted to the first semester of the three year B.COM programme shall be **126**.

**23OB 3.4. Curriculum Framework**

The structure of UG programme in B.COM shall have essentially the different types of courses with the breakup of credits in six semesters.

### 23OB 3.5. Scheme of Teaching and Evaluation

- 1) The Scheme of Teaching and Evaluation shall be framed by distributing the total credits over six semesters as follows:

| Table – 5: Semester-wise Allocation of Credits |          |         |               |                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------|----------|---------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                | Semester | Credits | Total Credits | <div>➤ Lecture(L): One hour/week: 1 credit<br/>➤ Tutorial(T): Two hours/week: 1 credit<br/>➤ Practical/Lab/Drawing (P): Two hours/Week: 1 credit<br/>➤ Project, Mini-project, Internship: credits as recommended by the University.<br/>➤ Credit for the seminars shall be part of the courses.</div> |
| I year                                         | 1        | 21      | 42            |                                                                                                                                                                                                                                                                                                       |
|                                                | 2        | 21      |               |                                                                                                                                                                                                                                                                                                       |
| II year                                        | 3        | 21      | 42            |                                                                                                                                                                                                                                                                                                       |
|                                                | 4        | 21      |               |                                                                                                                                                                                                                                                                                                       |
| III year                                       | 5        | 21      | 42            |                                                                                                                                                                                                                                                                                                       |
|                                                | 6        | 21      |               |                                                                                                                                                                                                                                                                                                       |
| TOTAL                                          |          | 126     | 126           |                                                                                                                                                                                                                                                                                                       |

#### 2) Course Load

Every student to register for a set of Courses in each Semester with the total number of their Credits being limited by considering the permissible weekly Contact Hours (typically 35 hours/Week). For this an average Course Load of 18-26 Credits/Semester (e.g., 6-7 Courses) is generally acceptable and also may include 2 or 3 Units of Non-Credit Mandatory Courses in some Semesters.

#### 3) Teaching-Learning Process

The theory courses shall be designed to have the syllabus spanning over one semester depending on the credits allocated for them. That is, Four-credit theory courses shall be designed for 55-60 hours of Teaching-Learning process, Three-credit theory courses shall be designed for 40-45 hours of Teaching-Learning process, Two credit theory courses shall be designed for 25-30 hours of Teaching-Learning process and One credit theory course shall be designed for 15 hours of Teaching Learning process.

4) The Scheme of Teaching and Evaluation provides the list of courses offered in a semester, their types, course credits in L-T-P format and the contact hours. As per this, detailed syllabus content, hour distribution, Text and reference Books, Assessment and Evaluation procedure shall also be provided for all the semesters by the Board of Studies of the respective programmes. A course may include online references and virtual labs as approved by the University.

- 5) The composition of courses in the curriculum may be only a theory, a theory with practical or only a practical. These carry separate course codes and each are considered as separate "head of passing".
- 6) The Syllabus formulated shall be well structured and enable CBCS implementation provide MEME options and incorporate Outcome Based Education (OBE) framework.
- 7) The University shall provide necessary class rooms, Laboratory equipments, Internet and computing laboratories, Library, qualified faculty and other supporting facilities to meet the standards as specified by the University and concerned Statutory bodies to create proper teaching-learning environment for the students.

### **23OB 3.6. Course Registration**

1) It is mandatory for every student to register for the semester to attend various courses/earn credits, using the prescribed Course Registration Form (CRF) till he/she completes his/her programme. The registration is normally done on the last two working days of each semester upon completion of the SEE. In all circumstances, registration shall be completed on or before the prescribed last date for registration announced in the Academic Calendar. The registration of courses in each semester with the University portal is mandatory.

#### **2) Student Mentoring**

On joining the University a group of students are assigned a Mentor from the concerned department offering the Programme. Students are advised to consult the Mentor on any matter relating to their academic performance and the courses they may register in various semesters. Mentor guides the students to complete their courses of study for the required degree in a smooth and satisfactory manner.

#### **3) Minimum Number of Registrations for offering a Course:**

There is no restriction on minimum registrations in a professional core course. However, the minimum number of students registered to any Professional Elective Course/Open Elective Course/ Ability Enhancement Course (from 3rd semester onward) offered by the Departments shall not be less than 10. If the number of registrants for an elective course is less than 10, the University must seek permission from the Registrar (Evaluation) within 15 days from the date of commencement of the semester as per the academic calendar of the University.

#### **23OB 3.6.1. Course Registration Procedure:**

1) The procedure involves the following steps:

- a) A student shall register for required courses each semester with prior permission of the Mentor.
- b) The student can register for courses he intends to take during a given semester on the basis of his plan for each Programme as given in the Scheme of Teaching and Evaluation and as per the advice of the Mentor.
- c) The students shall decide on the courses to be registered during the ensuing semester immediately after their SEE examinations.
- d) The Mentor is expected to discuss with the student his academic performance during the previous semesters and then decide the number and nature of the courses for which the student can register during the semester within the framework of the Regulations.
- e) The Mentor may advise the student to drop one or more courses/activities based on his/ her academic performance. The Mentor may even advise a reduced load program over several semesters for students with poor performance at the end of the first semester/year.
- f) Every student is permitted to register for the courses to an extent subjected to the conditions under clause 23OB 3.6.2.
- g) Students are not permitted to re-register for a course which they have already passed.
- h) The student shall fill up the CRF online, stating the courses that they propose to complete during the ensuing semester as per the prescribed curriculum.
- i) They shall take a printout of the completed CRF, take signature of the Mentor and submit to the Dean within the date notified by the University for registration.
- j) Students having outstanding dues to the University or a hostel not be permitted to register.
- k) The registration is deemed to be complete only on approval by the University.
- l) Without registration any academic activity (course/seminar etc.) undergone by a student shall not be counted towards the requirements of his/her degree.
- m) A student shall exercise the option in respect of a higher semester Professional Elective Course/Open Elective Course/Ability Enhancement Course and register for the same at the end of the previous semester. However, the student may be permitted to opt for a change of Elective Course/s preferably within 15 days from the date of commencement of the semester as per the academic calendar of the University.

### **23OB 3.6.2. Permitted Maximum Credits for Registration**

The student shall be permitted to register in a semester for that number of courses with total credits not exceeding 23. The registration of these additional credits also includes the courses with a shortage of attendance and the courses with unfulfilled CIE requirements. A student shall pay the prescribed registration fees as notified by the University from time to time.

### **23OB 3.6.3. Late Registration:**

Registration beyond the last date may be permitted only in special cases till the date specified in the Academic Calendar on payment of a late registration fee.

### **23OB 3.6.4. Registration for Non-credit Mandatory courses:**

- 1) Formal registration for these courses shall also be done along with other courses at the beginning of the semesters.
- 2) Non-credit requirements are assessed as Pass (PP)/ Not Pass (NP) subject to the fulfillment of the minimum requirements of the specified activities and a minimum of 85% attendance. The award of degree is subject to successful completion of these requirements.
- 3) A student will be awarded PP (Pass) grade for a course he/ she is registered for in that semester, provided the minimum requirement is met during that semester together with attendance criteria.
- 4) Not satisfying these requirements will result in a failure grade NP (Not Pass) and the student has to re-register for the course when offered next in the subsequent semesters and pass within two years. The grades shall be submitted to the University before the commencement of the SEE.

### **23OB 3.7. Attendance Requirement**

- 1) Every prescribed course shall be considered as a unit for the calculation of attendance. The students are required to attend all the lectures, tutorials, practical and other prescribed curricular and co-curricular activities and earn full attendance. However, a student shall obtain a minimum attendance of 85% in each of the courses registered. However, if the attendance is lower than 85%, the shortage up to a maximum of 10% of the attendance may be condoned by the Vice Chancellor on the specific recommendations of the Dean where the candidate is studying. This provision shall be utilized based on medical grounds, participation in NSS/ NCC/ Red cross/ National level Republic Day and Independence Day Parade/ participation in University/ State/ National/ International level sports and cultural activities, seminars, workshops, paper presentation etc., of significant value, supported by valid documents. The Course Instructor may recommend for condoning the shortage of attendance and submit the application with documents through the Dean along with his recommendation to the office of the Registrar (Evaluation) before the last day of the semester.
- 2) The basis for the calculation of attendance shall be the period prescribed by the University by its academic calendar of events and as notified by the Registrar.
- 3) In case of late admissions, approved by competent authority (DTE/KU) to the first semester and the attendance shall be reckoned from the date of admission to the Programme.
- 4) The dean shall also notify every month, the list of candidates who are falling short of required attendance. The Course Instructor of the University office shall inform the students as well as their parents/guardians about the attendance requirement and the attendance status every month. Students facing an attendance shortage shall be mentored to make up for the shortage.

- 5) A student who does not satisfy the attendance requirement in one or more courses shall not be permitted to appear for the Semester End Examinations of those courses. The grade card for such courses shall be marked as X. The candidate shall repeat those courses whenever offered for the next time. However, the student shall be allowed to appear for the SEE in other courses of the semester.

#### **23OB 4.0. ASSESSMENT AND EVALUATION PROCEDURE**

Formative, Summative and other Assessments shall be conducted as per the University calendar of events in all the courses of the programme offered to the students within the framework of Scheme of Teaching and Evaluation approved by the University. The details of Assessment and Evaluation for specific theory and practical courses including theory question paper setting patterns, as recommended by the Joint Board of Studies and approved by the University.

##### **23OB 4.1 Assessment and Evaluation Process:**

- 1) CIE and SEE constitute the major evaluations prescribed for each course, with only those students maintaining a minimum standard in CIE are permitted to appear in the SEE of the course.
- 2) In such cases where a laboratory is attached to the course, CIE marks shall be awarded separately for both theory and the laboratory. However, the laboratory may or may not have the SEE component in the evaluation.
- 3) In such cases where a laboratory carries more credits and is not part of the theory, they are listed separately in the Scheme of Teaching and Evaluation. Hence, they are treated as separate "heads of passing" which are assessed and evaluated independently.
- 4) CIE and SEE to carry 50% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits.
- 5) The evaluation system of the programme is comprehensive and continuous during the entire period of the Semester by the faculty who is teaching the course. For a course, the evaluation and grading will be on the following parameters as shown in Table 7.

**Table 6: Assessment and Evaluation details.**

|          |                                        |           |
|----------|----------------------------------------|-----------|
| <b>A</b> | Alternate Assessment Tools (AAT)       | 10 marks  |
| <b>B</b> | Internal Assessment Tests (IAT)        | 30 marks  |
|          | <b>Total of CIE (A+B)</b>              | 40 marks  |
| <b>C</b> | Semester End Examination (SEE)         | 60 marks  |
|          | <b>Total of CIE and SEE (A+ B + C)</b> | 100 marks |

##### **23OB 4.2. Continuous Internal Evaluation (CIE)**

- 1) For a theory course, with an LTP distribution of L-0-0, the CIE will carry a maximum of 40% weightage of the total marks of a course before the start of the Academic session of each semester, a faculty may choose for his course **Internal Assessment Test** and a **minimum of two of the following assessment methods** with suitable weightage for each.

- i)** Assignments (Individual and/or Group)
  - ii)** Seminars
  - iii)** Oral/Online Quiz
  - iv)** Group Discussions
  - v)** Participation in Seminars/ Academic Events/Symposia, etc.
  - vi)** Practical orientation on Design Thinking, Creativity & Innovation
  - vii)** Participatory & Industry-integrated learning
  - viii)** Practical activities/ problem solving exercises
  - ix)** Class room presentations
  - x)** Analysis of Industry/Technical/Business Reports
  - xi)** Reports on Guest Lectures/ Webinars / Industrial Visits
  - xii)** Industrial/ Social/ Rural projects
  - xiii)** Any other academic activity
- 2) The faculty will submit the 'AAT' Assessment Plan to the Dean/HOD for approval and notify the same along with the course syllabus before the start of semester. The total marks of the above two assessment components shall be scaled down to 10 marks / 25% of total marks of the respective course (i.e., A).
  - 3) To assess the students in a course under 'IAT' component, two tests shall be conducted in a semester. Each test will be conducted for 30 marks. The average marks obtained in these two tests will be taken as IAT Marks (i.e., B).
  - 4) The CIE marks awarded to students at different stages during the course shall be displayed on the notice board of the Department concerned to enable the students to point out any discrepancies.
  - 5) The student shall obtain a minimum of 40% of marks allotted for CIE in each course (i.e., A+B) to be eligible to appear for the SEE in that course.
  - 6) If a student is unable to secure a minimum 40% in CIE marks in any course, he shall not be eligible to take up SEE examination in that course. It shall be the responsibility of the dean to scrutinize the list of candidates and permit only the eligible students to take up SEE. In the event of an ineligible student inadvertently being allowed to appear for the theory examination the result of the concerned student shall be withdrawn forthwith by the University.
  - 7) The list of such students, who have not secured the minimum in CIE marks, shall be sent to the Registrar (Evaluation) along with the submission of CIE marks of the successful students.
  - 8) After the submission of CIE marks to the Registrar (Evaluation) of the University, any request for changes in the marks by the Dean shall be considered only after due approval of the Vice-Chancellor obtained through the Registrar (Evaluation).

- 9) The students not obtaining 40% marks in CIE shall re-register for the course during the subsequent semester whenever it is offered.

### 23OB4.3 Semester End Examination (SEE)

#### 4.3.1 Details of SEE

**(A) Courses for which SEE is conducted:**

- i. All credit courses in B.COM except Social Connect and Responsibility, Mini project, Major Project.
- ii. Mandatory non-credit courses in B.COM programme will not have SEE.

**(B) Maximum Marks:**

- i. In UG Programme, SEE for all theory credit courses, will be conducted for a maximum of 100 marks and later reduced to 60 marks.
- ii. In UG Programme, SEE for Major Project Work and Research & Industry Internship will be conducted for 100 marks.

**Table 7: Courses in SEE and Maximum Marks**

| Course Type                 | Max. Marks | Duration      | Remarks             |
|-----------------------------|------------|---------------|---------------------|
| Theory Courses (UG)         | 100        | 3 Hours       | Marks Reduced to 60 |
| Ability Enhancement Courses | 50/100     | 1Hour/2 Hours | -                   |

**(C) Minimum Marks to Obtain in SEE (Passing Standard in SEE):**

**Table 8: Minimum SEE Marks**

| Programme    | Courses             | Passing Standards in SEE |              |
|--------------|---------------------|--------------------------|--------------|
|              |                     | Percentage               | Marks        |
| <b>B.COM</b> | Theory              | 40% of SEE Marks         | 24 out of 60 |
|              | Assignments/seminar | 40% of SEE Marks         | 16 out of 40 |

- I. A student failing to obtain minimum SEE marks will be awarded as 'F' Grade depending on the case.
- II. Students who are eligible for a make-up examination will be permitted to appear.

**(D) Passing Standard in the Course for Award of Credit and Grade**

**Table 9: Passing Standards for Award of Grade**

| Programme    | Courses                            | Passing Standards in a Course<br>Total Course Marks = Aggregate of CIE + SEE marks* |                    |
|--------------|------------------------------------|-------------------------------------------------------------------------------------|--------------------|
|              |                                    | Percentage                                                                          | Marks              |
| <b>B.COM</b> | Theory                             | Min. 40% of Total Course Marks                                                      | Min. 40 out of 100 |
|              | Lab / Project / Internship/seminar | Min. 40% of Total Course Marks                                                      | Min. 40 out of 100 |

**\*Courses for which SEE is not conducted, CIE marks would be the Total Marks for that course**

- (i) Only those students meeting the passing standards in a course as per the Table 11.2.1.3 shall earn the prescribed credits for the course and shall be eligible to award a corresponding Passing Letter Grade based on his / her performance as detailed in Section 13.0

**(E) SEE of Different Courses**

- I. SEE shall be a written examination for all theory-based credit courses for which SEE is to be conducted.

II. SEE shall be a practical for all laboratory-based / Project / Industry Internship

**(F) Examiners for laboratory-based, activity-based and experiential learning courses**

- I. Mini Project / Summer Internship I & II shall be evaluated by internal examiners for B.COM programmes.
- II. Project Work (Major) shall be evaluated by two examiners.
- III. The examiners of courses covered in Section 11.2.1 (F) (i) to (iii) shall be appointed by BOE Chairman with approval from the REGISTRAR EVALUATION. In such of these courses where there are two examiners, the examiners shall jointly evaluate the performance of the students according to the given assessment criteria and rubrics.
- IV. For Research / Industry Internship SEE shall be conducted by the Internal and external examiners appointed by the Registrar Evaluation. The internal examiner shall be the guide for SEE. The external Guide for Internship shall be the external examiner for SEE. Examination for internship shall be conducted at the University and the date shall be fixed in consultation with the external Guide. The Examiners shall jointly award the SEE marks. In case the external Guide expresses his inability to conduct the Examination at the last moment, the Registrar Evaluation shall appoint a senior faculty of the Department to conduct the Examination along with the internal Guide. Split up of marks for evaluation may be the same as suggested for CIE or Internal and external examiners shall devise split up of marks for SEE and the same may be submitted to the University along with evaluation marks.

**Table 10: Report evaluation details**

|       | Assessment                                 | Max Marks  |
|-------|--------------------------------------------|------------|
| (i)   | Report Evaluation by Internal Examiner (A) | 25         |
| (ii)  | Report Evaluation by External Examiner (B) | 25         |
| (iii) | Joint Viva – Voce Examination (C)          | 50         |
|       | <b>Total Marks</b>                         | <b>100</b> |

$$\text{SEE Marks} = (A) + (B) + (C)$$

**Exam Schedule:** SEE of courses will be conducted as per the exam timetable announced by the office of Registrar Evaluation.

**(G) Absent to SEE:**

- I. A student who remains absent to SEE due to valid reasons like serious illness / disaster in his / her family should immediately apply for the award of 'I' Grade in that course. Applications received after the conduction of examination shall not be considered.
- ii. A student who remains absent to SEE without any valid reasons will be awarded 'F' Grade.

**11.2.2 Eligibility to take up SEE**

Students who have registered for the semester and satisfy the attendance requirement in all the courses.

- i. Students who have obtained minimum CIE marks in a course.
- ii. Students who have paid the prescribed fee.
- iii. Students who do not have any pending disciplinary action by the University against him / her.

**11.2.3 Pattern of Question Paper:**

The pattern of the question paper shall be as per the model question paper circulated from time to time.

#### 11.2.4 Evaluation Process

##### A) B.COM Programme

###### (I) First Evaluation:

Answer scripts (coded scripts) of each class shall be evaluated by an examiner from the panel of examiners, preferably having a minimum of 3 years' experience, according to the scheme of evaluation for the respective course.

###### (II) Moderation

Answer scripts of the B.COM Programme are blind reviewed to ensure quality and accuracy of evaluation as per the scheme.

**a) Moderator:** An examiner has been chosen from the panel of examiners approved by the Board of Examiners (BoE).

**b) No. of Scripts:** 10% of total scripts spanning the entire range of marks awarded in the first valuation are selected for moderation.

###### c) Final Marks Awarded After Moderation:

i. If the difference between the evaluator & moderator marks is  $\leq 15\%$  of the maximum marks, then the marks awarded by the moderator will be considered.

ii. If the difference between evaluator & moderator marks is more than 15% of maximum marks, then such scripts will go for a third evaluation.

###### (III) Third Evaluation in B.COM Programme

**a) Evaluator:** An external examiner chosen from the panel of examiners or a senior professor in the department who has taught the course earlier as approved by BoE.

###### b) Final Marks Awarded After Third Evaluation:

i. The average marks of the nearest two evaluation marks are taken as final marks.

ii. If one of the three evaluation marks falls exactly midway between the other two, then higher two evaluation marks are taken and the average of this is awarded as final marks.

#### 11.2.5 Disclosure of Answer Books (Answer Book Seeing)

To bring transparency in the evaluation system the evaluated answer books along with the marks awarded to each question is disclosed to students on request as detailed below.

##### A) Who Can See?

- I. Interested students who are not satisfied with the results of a course can see the answer books after applying for it.
- II. Such students will have to appear in person and produce the proof of his / her identity to the concerned authorities before seeing of answer books. Answer books will not be disclosed to any person other than the one who has written the exam.

##### B) Who Will Show?

Office of the Registrar Evaluation

##### C) When?

Within 3 to 4 working days after the announcement of results

##### D) How to apply?

- I. Interested student must pay the prescribed fee, fill the application form and submit the duly signed application form along with the fee paid receipt to office of Registrar Evaluation by appearing in person before the last date mentioned. In case the student is not able to appear in person for some reason, parent / guardian of the student may apply on his / her behalf. However, the student should authorize the same.
- II. At the time of submitting application, student will produce the proof of his / her identity to the concerned authorities.
- III. Applications received after the last date and applications found to be not correct in

any respect will not be considered.

**E) Grievances:**

- I. If a student is satisfied with the valuation of his / her book and has no grievance, then he/she will fill a 'Satisfactory Evaluation Form' and submit it to the Office of Registrar Evaluation.
- II. If a student has any grievance with respect to totaling of marks or marks not being awarded to any question then he/she has to fill an 'Evaluation Grievances Form' and submit the same to the Office of Registrar Evaluation
- III. The BOE chairperson will look into such grievances as mentioned in Section 11.2.6 and take corrective measures under the directions of Registrar Evaluation.
- IV. If a student has any grievance with respect to wrong evaluation or expected marks not being awarded, then he/she has to apply for 'Challenge Evaluation' by filling out a 'Challenge Evaluation Form' and paying the prescribed fees. The form and the copy of the fee paid receipt will have to be submitted to the office of Registrar Evaluation [ before the notified last date].

**11.2.6 Revaluation, Re-totaling & Photocopy of Answer Scripts:**

- a. Answer scripts in courses which have been evaluated twice, shall not qualify for revaluation. Courses with single valuation shall qualify for revaluation.
- b. All UG theory courses shall qualify for revaluation, re-totaling and photo copy of answer scripts
- c. All UG Practical / Laboratory courses shall not qualify for revaluation, re-totaling and photo copy of answer scripts. However, the computer aided drawing related courses namely CAED, CAMD and CABPD, Computer Aided Electrical Drawing and Computer Aided Detailing of Structures shall qualify only for revaluation and re-totaling but not photo copy of answer scripts.
- d. All PG courses shall not qualify for revaluation, re-totaling and photocopy of answer scripts.
- e. A Candidate can apply for revaluation, re-totaling, and photocopy of the answer scripts as per the announcement / circular from the office of the Registrar Evaluation, after publishing the result of the current semester by paying the prescribed fee. The candidates shall submit the application to the office of the Registrar Evaluation in the prescribed form. There shall be no restriction on the number of courses for which the candidate can apply for re-totaling and / or photocopying of the answer scripts.
- f. On receipt of the applications for re-totaling, photocopying and revaluation, office of the Registrar Evaluation shall prepare the consolidate list of applications with USN, Course Code & Course name for each of the above purposes facilitating the retrieval of the respective answer scripts. Office of the Registrar Evaluation shall complete the process of addressing applications for re-totaling and photocopying.
- g. The Candidates who have applied for re-totaling will be called in batches to the office of the Registrar Evaluation. They will be given their answer scripts to verify the marks and re-totaling of the marks and to find out whether answers of the questions attempted are awarded marks or not.
- h. The Registrar Evaluation shall arrange for
  - (i) Giving new code number for the answer scripts that need to be sent for revaluation,
  - (ii) Detach or completely mask the title page of the answer script and send it for revaluation. The process be repeated in case of issuing the script for 2<sup>nd</sup> revaluation (difference of marks is more than 15). The examiners shall be invited to the valuation center as per the direction of the Registrar Evaluation.
- i. The revaluation marks shall be entered in a separate facing sheet. The examiner shall be provided with the scheme of valuation for the course and all the marks shall be entered in to a separate marks list for all the revalued scripts.
- j. If the revaluation marks are less than the original marks, then the original marks shall be retained.
- k. Highest of Original marks (average of I & II Valuation or moderated) & Revaluation marks

shall be considered for grading.

- l. Third Valuation shall be done for scripts having a difference of 16 marks & above, between Original Marks & Revaluation Marks.
- m. After the third valuation, average of nearest two awarded marks shall be considered for grading.
- n. For a script evaluated twice or thrice (Revaluation & Third valuation) at least one of the evaluations shall be done by an external examiner.

#### **11.2.7 Challenge Evaluation**

##### **A) Who Can Apply?**

Any student who has grievance with respect to evaluation of his / her answer book can apply.

##### **B) How to Apply?**

- i. Student must pay the prescribed fee, fill the 'Challenge Evaluation Form' and submit the duly signed application form along with the fee paid receipt to office of registrar evaluation by appearing in person be the last date mentioned.
- ii. At the time of submitting application, student will produce the proof of his / her identity to the concerned authorities
- iii. Applications received after the last date and applications not duly signed and submitted by the person seeking challenge evaluation will not be considered.

##### **C) Process**

- i. Challenge evaluation will be done jointly by Two Evaluators.
- ii. The examiner who has evaluated the same answer book earlier will not be called for challenge evaluation.
- iii. Only those questions for which the student has applied for revaluation will be evaluated in challenge evaluation. The existing marks will not be disclosed to the evaluators during challenge evaluation

##### **D) Challenge Evaluation Marks:**

The marks awarded in the challenge evaluation will be the final SEE marks. There will be no scope for any further review or appeal over and above this result.

#### **11.2.7 Gracing Policy**

Following gracing policy shall be applicable to B.Com programmes:

- i. A student is eligible to get a maximum grace marks of 2% (2/100) in semester end examination (SEE) per course, provided the student gets the minimum required marks in SEE for that course and passes in that course by such grace marks. A student is eligible to get a maximum grace marks of 2% in continuous internal evaluation (CIE) per course, provided the student gets the minimum required marks in SEE for that course.
- ii. A student is eligible to get a maximum of 1% of SGPA (0.1 out of 10) as grace if the student is falling short of either 6.00 or 7.00 which are treated equivalent to First Class and First Class with Distinction, respectively.
- iii. If the candidate has failed in only one subject of the examination, then, he/she shall be eligible to a maximum of 3 marks (out of 50 marks), if after gracing the candidate gets minimum prescribed marks and passes in the subject.
- iv. Grace Marks awarded for passing the examination is shown only in the ledger and not in the statement of marks.

#### **11.3 Make-up Examinations**

##### **11.3.1 Courses:**

Make-up examinations are conducted only for courses offered in main semesters (odd / even) of an academic year and not for courses of Fast Track semester.

##### **11.3.2 Eligibility:**

Students who have between awarded the transitional grades, 'I' Grade or 'X' Grade [As Covered in Section 13.3 (A) and (B)], are eligible to take make-up examinations. In the event of a student in his/her final semester fails in a laboratory course and/or in a CIE of a course, the student can be given "I" grade for such course/s. In such a case the instructor concerned may grant the student extra time not exceeding 12 weeks for complete in the course with the concurrence of the Head of the department and the principle of the University. If no such extra time is sought/ granted, the concerned

student shall have to re-register for the courses in a succeeding semester and fulfil the requirements for the award of the degree.

**11.3.3 Non-Eligible:**

Make-up examinations is Not Applicable to students who are awarded 'F' and 'W' Grades

**11.3.4 Registration:**

Eligible students will have to apply for make-up examinations in the Office of Registrar Evaluation by paying the prescribed fee.

**11.3.5 Exam Schedule:**

Make-up exam of courses will be conducted as per the exam timetable announced by the office of registrar evaluation.

**11.3.6 Standard of Examinations:**

The standard of the make-up examinations shall be same as that of the regular SEE for any course

**11.3.7 Grades Awarded**

- I. The Grade earned by the student will be retained in case of 'I' Grades, while in the case of 'X' Grades, the student will be awarded the next lower passing Grade, while the Grade 'P' will remain unchanged.
- II. If the student fails to obtain the minimum marks in make-up examination, then he/she will be awarded 'F' Grade.

**11.3.8 Absent to Make-up Examinations**

- I. If the student does not appear for the make-up examinations, the 'I' Grade or 'X' Grade shall be converted to 'F' Grade.

**12.0 FAST TRACK SEMESTER (SUPPLEMENTARY SEMESTER) FOR B.COM PROGRAMME**

- i) The students who have satisfied CIE and Attendance requirements for the courses and obtained F grade in SEE are permitted to appear directly in ensuing examinations as backlog papers. The students need not re-register for such course/s in the supplementary / fast track semester. In case the student wishes to improve CIE / he/she has to re-register for supplementary / fast track semester as and when offered next.
- ii) The student who obtains required attendance and CIE in supplementary semester, but obtains 'F' grade in SEE, is permitted to appear for SEE subsequently as backlog course/s. The student need not repeat course for Attendance and CIE.
- iii) The course/s for which the student does not possess satisfactory attendance and CIE score, shall be marked as NE in the Grade sheet. Such students are not permitted for SEE for the Courses marked as NE in Grade sheet. The students have to re-register only for course/s marked as NE in supplementary / subsequent semester whenever that course is offered semester and obtain the required CIE and attendance. Subsequently, they are eligible to appear for SEE in such course/s.
- iv) Courses with Transitional Grades viz., "W", "I", and "X" are also eligible to register in supplementary semester in case if they wish to improve the score in CIE.
- v) All courses may not be offered in the Supplementary semester. It is the discretion of the University to offer the courses based on the availability of resources. The Institute shall notify time table for Supplementary semester well in advance.
- vi) Supplementary Semester is optional; it is for the student to make best use of the opportunity.
- vii) Supplementary semester is a special semester and the student cannot demand it as a matter of right.
- viii) A student is permitted to register for a maximum of 16 credits in Supplementary / fast track semester.
- ix) A student has to choose those courses which are offered by the Institution in a given Supplementary Semester.
- x) In the supplementary semester, each course need to be offered for required number of lectures / tutorial / laboratory hours as prescribed in the syllabus.

**When to offer Supplementary Semester:**

A student of UG programme will have opportunity to register for supplementary semester which is offered after every even semester examinations.

## 13.0 GRADING SYSTEM

University follows Grading System to evaluate the performance of students in a course because of its many advantages.

### 13.1 Absolute Grading System:

Absolute Grading System is followed by allocating a Letter Grade for a band of marks in a course.

### 13.2 Letter Grades:

#### (A) General

- I. The performance of a student in a course is indicated by awarding a Letter Grade, which is a qualitative measure of the performance.
- II. The Letter Grade is arrived at based on the student's performance in a course, which includes both CIE and SEE marks.

#### (B) Grades in Credit Courses:

**For BE Courses** letter grades, such as, Outstanding (O), Excellent (A+), Very Good (A), Good (B+), Above Average (B), Average (C), Pass(P) and Fail (F) are awarded based on the total marks scored in CIE and SEE together.

**For** letter grades, such as, Outstanding (S), Excellent (A), Very Good (B), Good (C), Above Average (D), Poor (E) and Fail (F) are awarded based on the total marks scored in CIE and SEE together as per the following tables:

**Table 12 Grading system for BE Programs**

| Level        | Outstanding | Excellent | Very Good | Good  | Above Average | Average | Pass  | Fail |
|--------------|-------------|-----------|-----------|-------|---------------|---------|-------|------|
| Letter Grade | O           | A +       | A         | B+    | B             | C       | P     | F    |
| Marks Range  | 90-100      | 80-89     | 70-79     | 60-69 | 55-59         | 50-54   | 40-49 | 0-39 |
| Grade Points | 10          | 09        | 08        | 07    | 06            | 05      | 04    | 00   |

#### 'F' Grade:

- I. A student shall be awarded an 'F' grade in a course in any of the following cases:
  - ◆ Student fails to secure minimum passing marks in SEE.
  - ◆ Student fails to secure minimum passing marks for earning the credits and award of grade.
  - ◆ Student is absent for the SEE.
- II. A student who obtains "F" grade in a core course shall re-appear for the course during subsequent SEE.
- III. A student who obtains "F" grade in an elective course shall re-appear for the course during subsequent SEE or register for any other elective course.

#### 'DX' Grade:

- If a candidate fails to satisfy the minimum attendance requirements in any course, 'DX' Grade is awarded to that course and the candidate has to repeat that course in their entirety by re-registering as and when the course is offered next.

#### (C) Grades in Mandatory Non-credit Courses:

- I. In Mandatory Non-credit courses, students will be awarded only 'Pass' or 'Fail' Grade.
- II. 'PP' Grade is the Pass Grade in Mandatory Non-credit courses, which is awarded for students who satisfy the prescribed Attendance and CIE marks.
- III. 'NP' Grade is the Not Pass Grade in Mandatory Non-credit courses, which is awarded for students who do not satisfy the prescribed Attendance and Sessional marks requirement in CIE. Such students have to repeat the course in its entirety by re-registering to that course when it is offered by the department and 'Pass' the course to qualify for the award of degree.

### 13.3 Transitional Grades:

'I', 'W' and 'X' grades are transitional grades and will be replaced by an appropriate letter grade once the student completes the course requirements.

**(A) 'I' Grade:**

- I. 'I' Grade is temporarily awarded to a student having attendance  $\geq 85\%$  and meeting the minimum requirements in CIE in a Course, but remained absent from SEE for valid and convincing reasons acceptable to the University, like:
  - a) Accident or severe illness leading to hospitalization.
  - b) A calamity in the family at the time of SEE, which requires the student to be away from the University.
- II. In the event of (a) or (b) of above clause, it is the responsibility of the student / parent / guardian to inform the Office of Registrar Evaluation immediately through HOD/ Chair Person and apply for the award of 'I' Grade.
- III. Applications requesting for the award of 'I' Grade received after the conduction of examination shall not be considered.
- IV. The candidate needs to submit all the relevant evidence (hospital reports, police reports, certificates from competent authorities, etc.) in support of his claim.
- V. A committee (Registrar Evaluation as chairman, Deans, and Dean-Students Affairs as members) will decide about awarding 'I' Grade taking into consideration all the documentary evidence produced by the candidate.
- VI. If permission for 'I' Grade is not accorded by the committee then 'F' Grade is awarded for the course and the student has to re-register for the course in its entirety when it is offered.
- VII. The student who is awarded 'I' Grade in a course is permitted to attend the make-up examinations in that academic year. After completion of the make-up examinations, 'I' Grade shall be converted to one of the other letter grades (S to F) based on the performance.
- VIII. If the student does not appear for the make-up examinations, the 'I' Grade shall be converted to an 'F' Grade.
- IX. 'I' Grade is not awarded in Make-up examinations or Fast Track SEE.

**(B) 'X' Grade:**

- i) 'X' Grade is temporarily awarded to a student having attendance  $\geq 85\%$  and CIE rating ( $\geq 90\%$ ) in a course but has obtained less than 40% marks in the SEE for UG.
- ii) The student who is awarded 'X' Grade in a course is permitted to attend the make-up examinations in that academic year. After completion of the make-up examinations, 'X' Grade shall be converted to one of the other letter grades (S to F) based on the performance.
- iii) If the student does not appear for the make-up examinations, the 'X' Grade shall be converted to an 'F' Grade.
- iv) 'X' Grade is not awarded in Make-up examinations or Fast Track SEE.

**(C) 'W' Grade:**

- i) 'W' Grade is temporarily awarded to a student who has withdrawn from a course.
- ii) 'W' Grade for credit courses shall be recorded in the grade card. A student May withdraw from an audit course in which case there shall be no mention of the course in the grade card
- iii) A student with "W" grade must re-register for the course during the Fast Track semester of that academic year and the "W" grade shall be converted to one of the other letter grades (S to F) after the completion of SEE of Fast Track semester.
- iv) If the student does not register or appear for the SEE of Fast Track Semester, the "W" grade shall be converted to an "F" grade.
- v) "W" grade is not awarded in Fast Track semester.

**13.4 Grade Points**

A student earns certain grade points depending on the letter grade assigned. University follows the 10-point grading system.

**13.5 Earning of Credits**

A student shall be considered to have completed a course successfully and earned credits if he/she secures an acceptable letter grade in the range **O to P (for B.COM Programme)**. Letter grade F in any Course implies failure of the student in that Course and no credit shall be earned.

**13.6 Academic Performance Evaluation**

The academic performance of a student is indicated by two different indices, Semester Grade Point

Average (SGPA) and Cumulative Grade Point Average (CGPA).

**(A) Semester Grade Point Average (SGPA)**

- I. SGPA is an indication of the student performance in the current semester. The SGPA is the weighted average of the grade points obtained in all the courses registered by the student during a particular semester. The SGPA shall be calculated as;

$$\text{SGPA} = \frac{\sum[\text{Course Credits} \times \text{Grade Points}]}{\sum[\text{Course Credits}]}$$

Considering all courses registered by the student in that semester, including courses with 'F' Grade but excluding transitional grades.

- II. The SGPA is calculated to the second decimal position  
 III. Credits for subjects with transitional grades will be taken into calculation of SGPA on their conversion to one of the letter grades (S to F) as per the makeup, Fast Track semester examinations rules and regulations.  
 IV. The Mandatory Non-Credit Course (MNC) will not be accounted for the computation of SGPA.

**Table 13.6: (a) SGPA & CGPA calculations- Illustrative example for one Academic year**

| Semester     | Course Code | Credits | Grade        | Grade Points (GP) | Credit Points (CrP) | SGPA, CGPA                                                                                  |
|--------------|-------------|---------|--------------|-------------------|---------------------|---------------------------------------------------------------------------------------------|
| I            | XX11        | 3       | B            | 8                 | 3x8=26              | $\text{SGPA} = \frac{\sum C_i \times G_i}{\sum C_i}$ $\text{SGPA} = \frac{101}{20}$ $= 5.0$ |
| I            | XX12        | 3       | Absent(F)    | 0                 | 3x0=00              |                                                                                             |
| I            | XX13        | 3       | A+           | 9                 | 3x9=27              |                                                                                             |
| I            | XX14        | 3       | F            | 0                 | 3x0=00              |                                                                                             |
| I            | XX15        | 3       | B            | 6                 | 3x6=18              |                                                                                             |
| I            | XX16        | 1       | C            | 5                 | 1x5=05              |                                                                                             |
| I            | XX17        | 1       | A+           | 9                 | 1x9=09              |                                                                                             |
| I            | XX18        | 2       | B            | 6                 | 2x6=12              |                                                                                             |
| I            | XX19        | 1       | B            | 6                 | 1x6 = 06            |                                                                                             |
| <b>Total</b> |             | 20(14*) | <b>Total</b> |                   | 101                 |                                                                                             |

**(14\*): Total credits of the semester excluding the credits of the courses under F grade. Considered for the calculation of CGPA of the two consecutive semesters under consideration.**

**(B) Cumulative Grade Point Average (CGPA)**

- I. CGPA is an indication of the cumulative performance of the student from the first semester up to the current semester. The CGPA is the weighted average of the grade points obtained in all the courses registered by the student from the I semester up to the current semester. **The CGPA shall be calculated as**

$$\text{CGPA} = \frac{\sum[\text{Course Credits} \times \text{Grade Points}]}{\sum[\text{Course Credits}]}$$

Considering all the courses registered by the student until that semester excluding those with 'F' Grade and transitional grades until that semester.

The CGPA is calculated to the second decimal position.

- II. Credits for subjects with transitional grades will be taken into calculation of CGPA on their conversion to one of the letter grades (S to F).  
 III. The MNC course will not be accounted for the computation of CGPA.  
 IV. CGPA is computed by considering the latest grade obtained by the student in the courses repeated.

| Semester   | Course Code | Credits | Grade | Grade Points (GP) | Credit Points (CrP) | SGPA, CGPA                                                                              |
|------------|-------------|---------|-------|-------------------|---------------------|-----------------------------------------------------------------------------------------|
| II         | XX21        | 3       | B+    | 7                 | 3 x 7 = 21          | SGPA = $\frac{178}{26}$<br>= 6.85                                                       |
| II         | XX22        | 3       | A     | 8                 | 3 x 8 = 26          |                                                                                         |
| II         | XX23        | 3       | B     | 6                 | 3 x 6 = 18          |                                                                                         |
| II         | XX26        | 3       | C     | 5                 | 3 x 5 = 15          |                                                                                         |
| II         | XX25        | 3       | A+    | 9                 | 3 x 9 = 27          |                                                                                         |
| II         | XX26        | 1       | F     | 0                 | 1 x 0 = 00          | CGPA = $\frac{\sum Ci \times Si}{\sum Ci}$<br>= $\frac{(101 + 178)}{14 + 25}$<br>= 7.15 |
| II         | XX27        | 1       | A+    | 8                 | 1 x 8 = 08          |                                                                                         |
| II         | XX28        | 2       | A+    | 9                 | 2 x 9 = 18          |                                                                                         |
| II         | XX29        | 1       | A     | 8                 | 1 x 8 = 08          |                                                                                         |
| I Semester |             |         |       |                   |                     |                                                                                         |
| I          | XX12        | 3       | B     | 6                 | 3 x 6 = 18          |                                                                                         |
| I          | XX14        | 3       | B+    | 7                 | 3 x 7 =21           |                                                                                         |
| Total      |             | 26(25*) | Total |                   | 178                 |                                                                                         |

**b) CGPA Calculation of the Program: An Illustrative Example**

| Semester                       | I          | II          | III         | IV          | V           | VI          |
|--------------------------------|------------|-------------|-------------|-------------|-------------|-------------|
| <b>Credits of the Semester</b> | <b>21</b>  | <b>21</b>   | <b>23</b>   | <b>23</b>   | <b>26</b>   | <b>26</b>   |
| <b>SGPA</b>                    | <b>5.0</b> | <b>6.73</b> | <b>9.20</b> | <b>6.86</b> | <b>8.18</b> | <b>7.73</b> |
| <b>ΣCrP</b>                    | <b>100</b> | <b>175</b>  | <b>220</b>  | <b>165</b>  | <b>204</b>  | <b>185</b>  |

$$\text{CGPA} = \frac{[100 + 175 + 220 + 165 + 204 + 185]}{160} = \frac{[1049]}{136} = 7.71$$

**23OB 4.6. Review Committee for CIE**

- 1) Review of assessment is an organized procedure that ensures the use of valid assessment methods and consistent application of criteria, to provide fair academic judgment and reliable outcomes in the form of marks or grades. It assures appropriate designing and implementation of assessment activities along with the generation of valid and reliable results.
- 2) After each test, the Dean shall ensure that the evaluation is fair in each of the courses, scheme of valuation is uniformly followed and that the award of marks in the courses follow a normal distribution curve. If there are any lapses or the marks distribution is either left skewed or right skewed, corrective measures shall be taken and the Report be submitted to the University.
- 3) If the review exercise is done solely for the purpose of unduly favoring the students, the University reserves its right to take punitive action on the concerned.
- 4) There shall be a Review Committee for Internal Assessments in every Department, which shall be chaired by the Head of Department and two senior faculty members nominated by the Registrar Evaluation. This Committee shall be responsible for the entire process of Internal Assessment in the Department, including re-dressal of grievances, if any.

5) Guideline for the Review Committee:

Review may be conducted after each test or after the tests in case there is a large number of failures or high marks, or when large number of students have received the same marks, or when there are wide discrepancies between marks allocated to individual students in different courses,

- a) Split-up of marks used for each of the different types of assessment in the course may be checked.
- b) Checking of the questions to find whether it maps to course outcomes.
- c) Checking the difficulty level of questions paper i.e. is the difficulty level on the high extreme, very easy or otherwise.
- d) Whether the assessment modes are used to cover the entire syllabus or not.
- e) Checking the manner of awarding the marks, i.e., has correction been at the extremes, liberal or tough.
- f) Moderation should not be restricted to just assessment but also includes the assessment design (scheme of evaluation).
- g) Each University shall submit the moderation committee report to Registrar (Evaluation) along with the CIE marks.

**23OB 4.7. Rejection of Result**

- 1) A student is permitted to reject the total performance of a semester (including CIE marks) or reject only the result of his/her performance in University examinations (SEE) of a semester. The rejection is permitted only once during the entire Programme of study.
- 2) Students who desire to reject the SEE results of a semester shall reject the total performance (irrespective of the earned course grades) in all the courses of the semester either rejecting or retaining the CIE marks. However, rejection of the performance of the VI semester project shall not be permitted.
- 3) Students who desire to reject the total SEE performance of an odd or even semester including CIE marks, have to repeat that odd or even semester of the prevailing scheme by taking readmission during the subsequent academic year/s.
  - a) If the rejection of SEE results excluding CIE marks is of the odd semester, students shall be allowed to take admission to the immediate next even semester.
  - b) If the rejection of SEE results excluding CIE marks is of an even semester, then students shall be allowed to take admission to the next odd semester.
  - c) Readmission to odd/even semesters shall not be considered as fresh admission and therefore students shall continue to have the same University Seat Number, which was allotted earlier. The maximum duration of the Program shall be counted with reference to the University Seat Number (USN).
  - d) Applications for rejection of results excluding CIE and approval to reappear for university examinations shall be sent to the Registrar (Evaluation) through the DEAN of the University within 30 days from the date of announcement of the results, with prescribed fee as notified by the University from time to time. Late submission of applications shall not be accepted for any reason.
  - e) Application for rejection of results including CIE and approval for readmission shall be sent to the Registrar through the Dean of the University within 30 days from the date of the announcement of the results with prescribed fee as notified by

the university from time to time. Late submission of application shall not be accepted for any reason.

4) Registration for SEE is compulsory if the student/s has satisfied the attendance and CIE requirement of ODD /EVEN semester. In case, the students fail to register for SEE of the odd semester after satisfying the attendance and CIE requirements of the semester, they shall be permitted to move to an even semester of that academic year. However, such students have to register for odd semester examinations conducted at the end of the academic year for all the semesters and registration shall be considered for the first attempt. In case, students fail to register for the odd semester SEE after completing successfully the even semester, they shall not be permitted to move to the higher odd semester of the subsequent academic year. Irrespective of a student appearing for SEE, he/she has to register for SEE for odd and even semesters before completing the academic year.

5) Students who opt for rejection of results of the University examination shall be eligible for the award of the Degree and Minor Degree but not for the award of ranks and Honors Degree.

#### **23OB 4.8. Academic Malpractice**

Academic malpractices shall be seriously viewed, and appropriate action taken. In case of malpractice during any of the internal examinations like assignments, quiz and tests, the Course Teacher/Invigilator shall report the matter to the Dean for penal action. If the Dean finds that the offence is serious enough or the candidate appeals in writing to the University, then the matter shall be further referred to the Academic Malpractice Committee of the University. However, any malpractice in the SEE shall be reported to the University irrespective of the seriousness of the malpractice.

#### **23OB 5.0. MAXIMUM DURATION FOR PROGRAMME COMPLETION**

##### **23OB 5.1: Multiple-Entry-Multiple-Exit Options (MEME)**

While earning credits towards their B.COM degree, the students may judiciously use the options provided to them through CBCS and MEME clauses in the regulations, to obtain additional certificate. However, they shall earn the required credits for the award of the degree within the maximum specified duration. The following distinctions are awarded under MEME options:

##### **1) Certificate in B.COM**

A student who exits at the end of II year of the programme shall be awarded a certificate, if he/she successfully passes the registered courses and earns:

- (i) At least 50% of the credit requirements of the programme. (i.e., 68 credits).
- (ii) At least 50% of the programme professional core courses (some specific courses may be specified, so the leaving student has decent skills), and with a minimum CGPA of 5.0.

##### **2) Re-entry to complete the programme**

A student exiting with a certificate should be entitled to re-enroll in the programme. All the credits will be transferred, if the student enrolls back within a limited period of 2 years of exiting. In case a student enrolls after that, then the transfer of credits should be examined by looking at the change in the curriculum from what the student did. Exits are permitted by the University within 15 days of announcement of II year University results, on written request for the award of certificate by a student when he/she is eligible. Corresponding to this exit, a maximum of two re-entries are permitted with the condition that he/she complete the programme within the maximum specified duration.

### **23OB 5.2. Maximum Duration for Programme Completion**

The minimum duration of the programme is three academic years for regular students. Students admitted to first-semester shall complete the programme within six academic years from the year of the first admission, failing which they will not be eligible for the award of a degree.

### **23OB 5.3. Readmission**

- 1) Students who are temporarily discontinuing the programme and getting readmitted to the eligible semester are permitted.
- 2) The permission for readmission is only on request through the Dean and is not treated as a matter of right. Such students shall not claim any benefits based on the readmission.
- 3) Students who take re-admission to any semester of the existing scheme from another scheme, as a repeater/fresher because of various reasons, shall attend and complete all the remaining semesters of the programme adhering to the Regulations of the prevailing scheme and shall complete additional courses, if any, as per the decision of equivalence committee in concurrence with concerned Board of Studies on establishing the equivalence between two schemes. Such a candidate shall not be eligible for the award of rank.
- 4) Readmission to odd/even semester shall not be considered as fresh admission and therefore students shall continue to have the same University Seat Number (USN), which was allotted at the time of his/her admission to the programme. The maximum duration of the programme shall be counted with reference to the USN allotted during his/her first admission to the programme.
- 5) A student who has not obtained the eligibility for III semester even after three academic years from the date of admission to I semester shall discontinue the programme or get readmitted to I semester of first year B.Tech., with a new University Seat Number (USN) but retaining the same year of admission.
- 6) The candidates who have temporarily discontinued the programme of study or changed the scheme of study from one to another because of various reasons or transferred with credits from the autonomous University of the University/other University to non-autonomous constituent/affiliated University of the University, shall be eligible for the award of degree provided the total credits earned at that stage are equal to or greater than the credits prescribed by the University.
- 7) In case, the forecasted or estimated credits are going to be less than that of the credits prescribed by the University on the completion of all the semesters of the programme under the prevailing scheme, the candidate shall register for a course or courses not studied earlier and make up the credits which are equal to or greater than the University prescribed credits.
- 8) In case of any difficulty, Vice-Chancellor shall decide on individual cases, which shall be final.

## **23OB 6.0. GRADING AND VERTICAL PROGRESSION**

### **23OB 6.1. Award of Grades:**

- 1) The University adopts absolute grading system wherein the marks are converted to grades, and every semester result will be declared with semester grade point average (SGPA) on successful completion of all courses of that semester.
- 2) The total marks obtained by the student in CIE and SEE of a course is expressed as a percentage to compute the grade points and the letter grade is awarded as indicated in the table below:
- 3) If there is no SEE for a course, then the CIE marks alone will be the basis for the determination of letter grade.

### **23OB 6.4. Vertical Progression**

A student progresses according to his/her performance and could register for the higher semesters subjected to conditions.

#### **1) Students admitted to the first year:**

- a) Students having "F" grades for the courses totaling to more than 16 credits in the 1<sup>st</sup> and 2<sup>nd</sup> semesters of the first year of the programme shall not be permitted to move to the 3<sup>rd</sup> semester (2<sup>nd</sup> year) of the programme. These courses include courses marked as DX.
- b) The students who fail to satisfy CIE and attendance requirement shall repeat the courses whenever offered next and become eligible for the 2<sup>nd</sup> year.

**2) Obtaining CIE:** From the 3<sup>rd</sup> semester (II year) onwards the student who obtains the required attendance for the course, but not the required CIE marks is allowed to move forward to the next semester. However, the student shall mandatorily obtain the required CIE in the subsequent semester. Obtaining minimum CIE marks for the course is mandatory. It may also be noted that the student shall not be permitted to appear for SEE in such courses until he/she obtains the required CIE.

#### **3) Completion of backlog courses:** From 3<sup>rd</sup> semester (II year) onwards,

- a) The student who obtains required attendance, CIE, and appearing for SEE obtains "F" Grade shall be allowed to move forward to the next semester (odd/even) irrespective of several "F" grades.
  - b) There shall be no restriction for promotion from an even to next odd semester (or odd to next even semester) even if the student has not satisfied the attendance requirement in one or more courses (including bridge courses for lateral entry students), but he/she shall not be eligible to appear for SEE in those course(s). Such students shall repeat those courses whenever offered next.
- 4) A student shall be given admission to the sixth semester (III year) provided he/she passes all courses of 1<sup>st</sup> and 2<sup>nd</sup> semesters.
- 5) **Permitted Maximum credits for registration:** The student shall be permitted to register for total courses to an extent of 23 credits subjected to the conditions and can register 16 credits in Fast track Semester.
- 6) **Successive Failures and alternate course selection:**
- a) If a student not completing a course, other than the professional core course, even after four attempts, may drop that course and choose an alternate course having the same number of credits from the pool of courses suggested by the concerned Board of Studies.
  - b) The course so selected should not have been studied by the student or to be studied in future at higher semesters. The faculty advisor shall guide/advise the student in this regard.
  - c) The University shall make arrangements for the registration and conduction of CIE for the alternate course selected.
  - d) This provision is given only for two courses (one at a time) during the entire maximum duration of the programme.
  - e) This provision is optional; the student/s can continue registering for the same course without opting for a change.

### **23OB 6.5. Condition for Re-Registering a Course:**

- 1) Students who do not pass the course and awarded "F" Grade may Re-Register and improve their performance.
- 2) Such student, after passing the failed course in subsequent examination/s, will be awarded letter grade based on the marks he scores while passing in the subsequent examination/s.

### 23OB 6.6. Computation of SGPA and CGPA:

- 1) Semester Grade Point Average (SGPA) will be awarded at the end of each Semester and Cumulative Grade Point Average (CGPA) will be awarded at the end of the program. However, CGPA is calculated at the end of each semester from the second semester onwards and reflected in the grade card for indicating the progress of the student.
- 2) Each course in a program is associated with number of credits(C). Based on the number of Credits for a course and obtained Grade Point (GP) for that course in a Semester, the GPA is calculated as given below:
  - a) The SGPA is the ratio of sum of the product of the number of credits with the grade points secured by a student in all the courses taken by him and the sum of the number of credits of all the courses undergone by a student, i.e.,

$$SGPA = \frac{\sum(CI \times GI)}{\sum CI}$$

Where CI is the number of credits of the I<sup>th</sup> course and GI is the grade point scored by the student in the I<sup>th</sup> course.

- b) The CGPA is also calculated in the same manner considering all the courses undergone by a student over all the semesters of a programme, i.e.,

$$CGPA = \frac{\sum SI}{\sum CI}$$

Where Si is the SGPA of the I<sup>th</sup> semester and CI is the total number of credits in that semester. Finally, the SGPA and CGPA shall be rounded off to 2 decimal points and reported in the grade cards. An illustrative example to calculate SGPA and CGPA for one academic year.

### 23OB 6.7. Conversions of CGPA into Percentage of marks and Class Equivalence

The following formula for conversion of the CGPA on a 10-point scale into the percentage of marks (M) for employment/ higher studies, etc. may be used; Percentage of marks secured,  $M = CGPA \text{ Earned} \times 10$

E.g.: Illustration for a CGPA of 8.20;

Percentage of marks secured,  $M = 8.20 \times 10 = 82.0 \%$

### 23OB 6.8. Class Equivalence

Subsequent to the conversion of final CGPA, after successful completion of the Program, into the percentage of marks (M), a graduating student is reckoned to have passed in

- (i) First Class with Distinction (FCD) if  $M > 70$
- (ii) First Class (FC) if  $60 < M < 70$
- (iii) Second Class (SC) if  $50 < M < 60$
- (iv) Pass Class (P) if  $40 < M < 50$

### 23OB 6.9. Award of Grade Cards, Certificates and Transcripts:

- (1) **Grade Cards:** At the end of each semester, a Grade Card shall be issued to all the registered students of that semester, indicating the Course code, Title, Number of credits, Letter grade awarded, and Credits earned, for all the Courses as specified in the scheme of teaching and evaluation, along with total credits earned, SGPA, and CGPA as applicable. This may have F grades and other temporary grades awarded to the student.

- (2) **Grade Certificate:** The Grade Certificate, having the same format of Grade card but indicating the month and year of clearing a course, is issued to the student on demand only on clearing all the temporary grades specified in the Grade Card.
- (3) **Transcripts:** Transcript is the consolidated statement of the academic performance of a student for all the semesters since joining the programme and is generally given to a student on successful completion of the programme along with the degree certificate.
- (4) For those students who have taken multiple attempts to clear a course, the transcript given on successful completion of the programme will only contain earned pass grade ('O' to 'E', AU and PP); the courses cleared subsequently will however BE shown in the respective semester with Month and Year in which the student has finally cleared the course. The transcript will show only the overall CGPA based on all the courses taken by the student. Credits earned beyond the requirement for the award of the degree shall be shown as additional courses separately, indicating the grade earned by the student. Additional copies of the transcript can be obtained if needed, on request submitted along with payment of applicable fee.
- (5) Students who have not yet completed the programme can obtain an interim Transcript at the end of any semester, if needed, on request and upon payment of applicable fee. The interim Transcript includes failed courses, which have not been cleared at the time of issue.

**23OB 6.9.1. Mandatory Earning of Activity points:**

| S.no. | Student category                                         | Activity points prescribed |
|-------|----------------------------------------------------------|----------------------------|
| 1     | Regular Students admitted to the 3 year Degree Programme | 100                        |

The Activity Points earned shall be reflected on the student's sixth semester Grade Card.

(i) Activity Points (non-credit) have no effect on SGPA/CGPA.

In case a student fails to earn the prescribed activity Points before the commencement of 4<sup>th</sup> semester examinations, the sixth Semester Grade Card shall be issued only after earning the required activity Points. Students shall be admitted for the award of the degree only after the release of the sixth Semester Grade Card.

**23OB 7.0. ELIGIBILITY FOR AWARD OF DEGREE, PRIZES, MEDALS, AND RANKS**

**23OB 7.1. B.COM degree**

- (a) Students shall be declared to have completed the undergraduate Programme of B.COM degree and is eligible for the award of degree provided they have undergone the stipulated course work of all the semesters under the Scheme of Teaching and Examinations and have earned the prescribed number of credits within the permitted maximum duration ( 6 years for 1<sup>st</sup> year admitted students).
- (b) For the award of degree, completion of bridge courses, if any, as applicable is compulsory.

**23OB 7.5. Noncompliance Cases**

**1) Noncompliance of Mini-project**

The mini-project shall be considered as a head of passing and shall be considered for the award of degree. Those, who do not take up/complete the mini-project shall be declared fail in that course and shall have to complete the same during subsequent University examinations after satisfying the Mini project requirements.

## **2) Noncompliance of Major-project**

The Project Work shall be considered as a head of passing and shall be considered for the award of degree. Those, who do not take up/complete the Major-project shall be declared fail in that course and shall have to complete the same during subsequent University examinations after satisfying the Major-project requirements.

## **3) Noncompliance of Internship**

All the students of be shall have to undergo mandatory-internship The internship shall be considered as a head of passing and shall be considered for the award of degree. Those, who do not take-up/complete the internship shall be declared fail in that Course and shall have to complete the same during subsequent University examinations after satisfying the internship requirements.

### **23OB 7.6. Award of Prizes, Medals and Ranks**

For the award of Prizes and Medals, the conditions stipulated by the donor shall be considered subject to the provisions of the statutes framed by the University for such awards.

(1) For the award of rank in a Specialization of B.COM, the highest CGPA secured by the students at the end of the VI semesters shall be considered after having completed the requisite credits.

(2) A student shall be eligible for a rank at the time of award of the degree of Bachelors of Computer Applications, provided that the student,

a) Has passed all the Courses of I to VI semester in the first attempt only in case of Candidates admitted to I year.

b) Is not a repeater in any semester because of rejection of result of a semester/ shortage of attendance /temporarily discontinued and rejoined/readmitted etc.

c) Has completed all the semesters (I to VI ) in KU.

d) Has not been transferred from any autonomous University affiliated to KU or any other University.

(4) The total number of ranks awarded shall be 10% of the total number of students who appeared in the VI semester subject to a maximum of 10 ranks in a specialization.

(5) For an award of ranks in a specialization, a minimum of 10 students should have appeared in the VI semester examination.

### **23OB 7.7.**

Ranks shall be awarded based on the merit of the students as determined by CGPA. If two or more students get the same CGPA, the tie shall be resolved by considering the number of times a student has obtained a higher SGPA. If it is not resolved *even* at this stage, the number of times a student has obtained higher grades like S, A+, A, B+ etc., shall be taken in to account to decide the order of the rank.

### **23OB 8.0. CHANGE OF UNIVERSITY: TRANSFER OF STUDENTS**

The Regulations Governing the Change of University shall be followed [Annexure-II].

### **23OB 9.0. Applicability and Power to Modify**

i) The regulations governing the degree of B.COM of KISHKINDA University shall be binding on all concerned.

ii) Notwithstanding anything contained in the foregoing, the University shall have the power to issue directions/ orders to address and removal of any difficulty.

iii) Nothing in the foregoing may be construed as limiting the power of the University to amend, modify or repeal any or all of the above.

**Annexure- I:** An illustrative example to calculate SGPA and CGPA for one academic year:

| (a) SGPA and CGPA Calculations: An illustrative example for one academic year                                                                                                                       |             |         |       |                      |                                      |                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------|-------|----------------------|--------------------------------------|----------------------------|
| Semester<br>(Odd-I, Even:II)                                                                                                                                                                        | Course code | Credits | Grade | Grade Points<br>(GP) | Credit Points (CP)<br>= Credits x GP | SGPA, CGPA                 |
| I                                                                                                                                                                                                   | XX11        | 3       | A     | 8                    | 26                                   | SGPA =<br>125/20 =<br>6.25 |
| I                                                                                                                                                                                                   | XX12        | 3       | B+    | 7                    | 21                                   |                            |
| I                                                                                                                                                                                                   | XX13        | 3       | A+    | 9                    | 27                                   |                            |
| I                                                                                                                                                                                                   | XX14        | 3       | F     | 0                    | 0                                    |                            |
| I                                                                                                                                                                                                   | XX15        | 3       | B+    | 7                    | 21                                   |                            |
| I                                                                                                                                                                                                   | XX16        | 1       | C     | 5                    | 5                                    |                            |
| I                                                                                                                                                                                                   | XX17        | 1       | A+    | 9                    | 9                                    |                            |
| I                                                                                                                                                                                                   | XX18        | 2       | B     | 6                    | 12                                   |                            |
| I                                                                                                                                                                                                   | XX19        | 1       | B     | 6                    | 6                                    |                            |
| Total                                                                                                                                                                                               |             | 20(17*) |       |                      | 125                                  |                            |
| Note: 17* are the Credits earned by student, excluding the credits of the course under F grade.<br>Considered for the Calculation of CGPA of the two consecutive semesters under consideration.     |             |         |       |                      |                                      |                            |
| II                                                                                                                                                                                                  | XX21        | 3       | B+    | 7                    | 21                                   | SGPA =<br>157/23 =<br>6.82 |
| II                                                                                                                                                                                                  | XX22        | 3       | A     | 8                    | 26                                   |                            |
| II                                                                                                                                                                                                  | XX23        | 3       | B     | 6                    | 18                                   |                            |
| II                                                                                                                                                                                                  | XX26        | 3       | C     | 5                    | 15                                   |                            |
| II                                                                                                                                                                                                  | XX25        | 3       | A+    | 9                    | 27                                   |                            |
| II                                                                                                                                                                                                  | XX26        | 1       | F     | 0                    | 0                                    |                            |
| II                                                                                                                                                                                                  | XX27        | 1       | A     | 8                    | 8                                    |                            |
| II                                                                                                                                                                                                  | XX28        | 2       | A+    | 9                    | 18                                   |                            |
| II                                                                                                                                                                                                  | XX29        | 1       | A     | 8                    | 8                                    |                            |
| I Semester                                                                                                                                                                                          |             |         |       |                      |                                      |                            |
| I                                                                                                                                                                                                   | XX14        | 3       | B     | 6                    | 18                                   |                            |
| Total                                                                                                                                                                                               |             | 23(22*) |       |                      | 157                                  |                            |
|                                                                                                                                                                                                     |             |         |       |                      |                                      |                            |
| Note: 22* are the credits earned by the student, excluding the credits of the course under F grade.<br>Considered for the Calculation of CGPA of the two consecutive semesters under consideration. |             |         |       |                      |                                      |                            |

| <b>(b) CGPA calculation of the Program: An illustrative Example</b> |      |      |      |      |      |      |
|---------------------------------------------------------------------|------|------|------|------|------|------|
| Semester                                                            | I    | II   | III  | IV   | V    | VI   |
| Credits of the Semester                                             | 20   | 20   | 20   | 20   | 20   | 20   |
| SGPA                                                                | 6.25 | 6.82 | 9.20 | 6.86 | 8.18 | 7.73 |
| $\sum Cp$                                                           | 125  | 157  | 220  | 165  | 204  | 185  |
| $CGPA = \frac{125+157+220+165+204+185}{126} = 8.38$                 |      |      |      |      |      |      |

## **Annexure – II\***

### **The Regulations Governing the Change of University**

#### **Types of Transfer Permitted**

Inter-University Transfer: Students from recognized universities in India or abroad seeking admission into a corresponding program at Kishkinda University.

Intra-University Transfer: Transfers between affiliated colleges or departments within Kishkinda University (if applicable).

Migration for Final Award: Students seeking to migrate into final year (for degree completion), subject to residency and credit conditions.

#### **Eligibility Conditions**

The student must be from a UGC-recognized university or institution.

The program structure, curriculum, and credit system of the previous institution should be comparable or compatible.

The student must have successfully completed all prior semesters in the original institution with no backlog.

Transfer is permitted only up to the 4th semester of a 6-semester program (i.e., not allowed in the final year).

The candidate should possess a valid Academic Bank of Credits (ABC) ID (mandatory as per UGC from 2023 onwards).

#### **Credit Transfer Guidelines**

A maximum of 50% of total program credits can be transferred from the previous institution.

Courses with at least 50% content equivalence and a minimum of 'B' grade or equivalent shall be eligible for credit transfer.

Final decision on credit mapping shall rest with the Credit Transfer Committee chaired by the Dean of the concerned faculty.

#### **Required Documents**

Students seeking transfer must submit:

Application for Transfer in the prescribed format

Academic Transcript / Marks Sheets (Semester-wise)

Syllabus / Course Descriptions from the previous institution

Conduct and Migration Certificate

Approval Letter / NOC from the parent university

ABC ID and Credit Ledger (if applicable)

Passport-size photograph and ID proof

#### **Approval Process**

Applications must be submitted to the Registrar (Academics) within the notified window (generally within the first 4 weeks of the semester).

Applications will be reviewed by the Inter-University Transfer Committee, consisting of:

Dean of Faculty

Head of Department

Controller of Examinations / Registrar Evaluation

One External Academic Expert (if needed)

A formal equivalence and credit mapping report will be generated and approved before admission is confirmed.

#### **Fee and Financial Considerations**

Students must pay the applicable transfer processing fee as per university norms.

Fee differential, if any, between the home and host university shall be borne by the student.

Tuition fees for the balance semesters at Kishkinda University will be applicable as per current fee structure.

**Limitations**

No transfer will be permitted:

Into the final semester of any UG program.

If the previous institution is not recognized by UGC / statutory bodies.

If the student has disciplinary actions / academic backlog.

**Withdrawal and Reversion**

In case a student withdraws from Kishkinda University post-transfer, they must complete due formalities, including:

Clearance certificate from all departments

Return of any university property (books, ID cards, etc.)

Submission of re-migration application if required

**Compliance with UGC & ABC Norms**

This policy aligns with:

UGC Guidelines for Multiple Entry and Exit Options (NEP 2020)

UGC Academic Bank of Credits (ABC) Framework

National Credit Framework (NCrF – 2023)

**Policy Review**

This policy shall be reviewed annually by the Academic Council and amended as per regulatory updates from UGC, KSHEC, or Government of India.

### **Annexure-III**

## **Guidelines for Using Online Content in Courses at the University and Universities.**

### **1.0. Background**

A lot of online high-quality content is available today either free or at a low cost. Besides the Government supported NPTEL, there are companies who aggregate courses from several Universities (and even private commercial organizations) and offer them to students all over the world. There are other companies who offer courses designed and developed by them. Further, a lot of companies have online content available to students.

On the other hand, most of the Computer Science (and related) departments face serious shortage of faculty, particularly in areas where there is a significant demand in the industry.

So, on one hand, we have quality content available for free or low cost, and on the other hand, we don't have faculty to teach such courses. The natural solution is to find ways to use online content for the courses in the curriculum (with credits). This way, either a knowledgeable faculty can "teach" a much larger class, or a faculty member with inadequate background in the topic can still "teach" the course better than what he/she would have done without the support of such online content.

### **1.1. Issues**

The online content has been around for several years. The regulatory bodies have also been encouraging use of such content (particularly, NPTEL). And yet, the online content has not been integrated with the curriculum in most Universities. The pandemic has allowed people to take a fresh look at online content and the mental barriers to using such content in the curriculum have been breached. At this time, it is felt that a lot of Universities would want to use this content. However, there are two primary academic issues that need to be addressed (besides logistics, financial, and HR issues). These are:

1. How do we decide what material to use? This has two sub-issues. One, what content would be equivalent to the content that is mentioned in our curriculum (course mapping). Note this is a challenge because there may not be a single module which covers all parts of the curriculum. So, we may need to select more than one module. Two, given the plethora of content, which content is of reasonable quality.
2. How would a University do evaluation of students in order to assign marks/grades?

### **1.2. Modes of Learning**

There are several ways of using the online content in the curriculum.

The simplest mode (Mode 1) is to use online content as additional reference material. In this mode, the normal teaching is anyway being done and the faculty is referring to online content in the same way he/she would refer to a book. This mode requires no change or suggestions and hence is outside the scope of this document.

The next mode (Mode 2) is the flipped classroom model where the students go through the online content (including writing programs, small quiz, etc.), and the local faculty takes discussion sessions and does all the evaluation. This mode still requires a knowledgeable faculty member to be the course, Teacher. However, given that we can now reduce the contact

hours for the students and faculty, the same faculty can handle a much larger class (or multiple sections in case there is an upper limit on the size of the class).

The next mode (Mode 3) is that the students are studying only through the online mode and there is very little interaction with the faculty at the University. May be there can be some sessions once in a while, but mostly, the role of a local faculty is only to handle evaluation (exams, assignments, projects, etc.). This partially addresses the issue of lack of faculty in certain areas since the expertise required for handling evaluation is arguably lesser than the expertise required to teach the course.

The last mode (Mode 4) is where the on-line provider does everything, including evaluations. We don't need any faculty member at the University to offer this course. We only need to decide how to translate the evaluation done by an outsider to an equivalent grade/ mark on the University transcript.

The table below illustrate the four models in brief.

| Sl.No. | Model          | Local Part                            | Online Part                                    | Guidelines                                                                                                                                                                                                                        |
|--------|----------------|---------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | Reference Mode | All lectures, home works, evaluations | Additional Reference Material                  | No additional recommendations. This requires no additional details.                                                                                                                                                               |
| 2      | Flipped mode   | Discussion, sessions, evaluations     | Lectures, Home works, Quizzes, Project options | Requires local faculty with some knowledge in the subject area. Large sections/class sizes can be handled.                                                                                                                        |
| 3      | Screen Mode    | Evaluations                           | All lectures, Home works, Projects             | Place reasonable limit on the number of credits that can be earned in this mode. Use in cases where there is Faculty shortage in critical areas. Place reasonable limit on the number of credits that can be earned in this mode. |
| 4      | Online Fully   | --                                    | Evaluations, Projects, Tests<br>All lectures,  | Advised not to repeat this model for the same course more than two times.<br><br>Local faculty also to register and go through the course. Official score/grade to be suitably added to the student                               |

### 1.3. Course Mapping

Each course in the curriculum has course outcomes and the content defined by the University. Typically, we may have some course outcomes which are important ones and may be some outcome which is desirable or optional. Similarly, the curriculum may also define the rough duration of each topic. Sometimes the curriculum will also include the kind of projects or assignments that the student shall be asked to do in the course.

The key to course mapping is to realize that any two individuals defining a course will have some differences and we must be flexible to accept differences to some extent. The committee trying to do course mapping should have an understanding of what are the important components (in all three: outcomes, topics, and projects) and should ensure that the online content meets all the important requirements. But looking for identical course would be usually futile.

Also, what is noticed is that typical online courses are often available in smaller modules than a typical 4- credit course in our curriculum. And therefore, one may need to consider more than one online course together to be equivalent to one course in the University. It may also be noted that just like some small aspects of the course may not be present in the modules chosen, there may be some aspects of the online modules which were not part of the University course. This amount of flexibility should be acceptable to the University. Typically, if the online content covers 80% of the University course, it may BE accepted.

While autonomous University and Universities do have this flexibility, the affiliated Universities may not have the flexibility of not teaching even 20% of the content. In case of affiliated Universities, one will have to either be stricter in course mapping or find a way to cover the gaps through a local faculty or a visiting faculty. It is assumed that it is easier to find a visiting faculty for a small part of the course and hence it is still a useful mode.

It may also be noted here that for Core courses, the overlap needs to be significantly higher while for the elective courses, the overlap could be relaxed somewhat. It is because the core courses typically are pre-requisites for other courses. Also, core courses have been defined to be such because it is assumed that content is more important for the graduates than what is taught in electives.

However, course mapping is still not an easy thing to do. It requires an understanding of important versus less important components, and quality of content among the plethora of options available. It may require someone to go through the content patiently.

And hence it is recommended that for courses recommended in the curriculum, a course mapping may be suggested for the benefit of University by the University.

#### ***1.4. Evaluation***

In Modes 1, 2, and 3, the complete evaluation is local, and hence there is no issue. In Mode 4, we need to consider an external evaluation and use that internally. This is a challenge. In a University, a simple way of handling this would be to assign a Pass/Fail grade to the student. In case of an affiliating University, where only the internal marks need to be forwarded to the University, one could consider the external evaluation since it impacts only 30% of the marks, and the University will anyway have its own exam of 70% marks.

There are other models like normalizing the external evaluation to the University's internal policy or average distribution of marks in other courses. It is assumed that in Mode 4, there is a formal way of communicating performance of the student by the provider of the online courses since University/Universities will not accept screen shots, emails, etc.

#### ***1.5. Other Issues***

a) **Financial:** If there is a fee to be paid for online content, the University should have a policy on that. Typically, if the savings due to reduced faculty requirements are significant, then the fees for the online provider shall BE reimbursed by the University.

b) **Teaching Load:** Faculty member supporting the course whether by taking a few discussion sessions (in Mode 2) or by evaluating the students (in Mode 3) is still putting in substantial effort in managing the course, and an appropriate credit should be given to the faculty member when his/her teaching load is computed.

c) **Training the teacher:** When a course is being done in Mode 3, the local faculty member should also be expected to register for the course and go through the course (with load being appropriately counted). After a faculty member has gone through the course in two academic sessions, he/she would be well prepared to teach the course in the class in a much better way. Even if the course is being offered in Mode 4, there is no harm in asking a faculty member to register for the course and go through it. Some responsible person in the University would know the level of the course and what exactly students have done, and again, after two such sessions, the faculty member would be well prepared to teach the course. Hence this mode will also lead to better training of the teachers.

d) **Faculty Incentive:** There is a need to provide some incentive to faculty members who would manage the course that is being taught in the on line mode. If a course is being taught in Mode 2, the load on the faculty is only marginally less than the load of teaching an in person course. So the full teaching load should be considered for the faculty. In Mode 3, the load is much less, and in Mode 4, the load is only that we are asking the faculty to also go through the course along with the students. In these two modes, the University may consider this as reduced load. However, their learning the course may be treated as equivalent to having done a Faculty Development Program when it comes to their appraisal and promotions.

## Annexure -- IV:

### Regulations Specific to B.Com Degree Programs

#### Minimum Credit Requirement for B.Com

As per UGC guidelines and NEP 2020, the B.Com program (3 years) must carry a minimum of 120 to 132 credits.

Under the Academic Bank of Credits (ABC) framework, a total of 126 credits is commonly adopted by many universities for B.Com.

| SN | Course Area                | Credit Distribution |
|----|----------------------------|---------------------|
| 1  | Core Course                | 66                  |
| 2  | Discipline Elective        | 18                  |
| 3  | Skill Enhancement Course   | 08                  |
| 4  | Open Elective              | 02                  |
| 5  | Ability enhancement Course | 04                  |
| 6  | Language Course            | 12                  |
| 7  | Laboratory/Practical       | 02                  |
| 8  | Internship                 | 06                  |
| 9  | Project                    | 08                  |
|    | <b>Total</b>               | <b>126</b>          |

#### How ABC Works for B.Com Students

##### ABC ID Creation

- Upon admission, each B.Com student is assigned a unique ABC ID (APAAR ID) via DigiLocker/NAD.
- Credit Accumulation Credits from each course/semester (after evaluation) are uploaded by the university to ABC.
- Credit Portability Students can transfer credits if they migrate to another recognized HEI with ABC access.
- Break & Return A student who exits after 1 or 2 years (Certificate/Diploma) may return later and resume studies.
- Multi-Institution Learning B.Com students may take up online / SWAYAM / other university courses (up to 40%) and get credits added.
- Internships / Projects Credits earned via industry internships or community service are also valid in ABC.

#### Sample Credit Distribution: B.Com (Semester-wise)

##### Semester Suggested Credit Load

|       |             |
|-------|-------------|
| I     | 20          |
| II    | 20          |
| III   | 22          |
| IV    | 22          |
| V     | 21          |
| VI    | 21          |
| Total | 126 Credits |

This distribution includes theory, tutorials, project work, internships, and skill-based papers.

### **Integration with SWAYAM/NAD/NCrF**

B.Com students can complete online courses via SWAYAM and earn credits toward electives.

The ABC platform syncs with National Academic Depository (NAD) and DigiLocker.

Courses aligned to National Credit Framework (NCrF) may include experiential and vocational elements, creditised under ABC.

### **Recommendations for Implementation in B.Com Program**

Include ABC orientation in student induction.

Add ABC account creation and credit tracking in the student handbook.

Allow electives from other HEIs/SWAYAM as per UGC norms and ABC credit rules.

Schedule a semester-wise audit of credits uploaded to ABC.

Assign faculty coordinators to manage cross-institution credit approvals.

\*\*\*\*\*

## Evaluation Methods Illustrated using L:T:P

### Example Cases:

| Sl. No. | LTP           | Credit | Credit Hours |
|---------|---------------|--------|--------------|
| 1       | L-T-P = 3-0-0 | 3      | 3            |
| 2       | L-T-P = 3-0-1 | 4      | 5            |
| 3       | L-T-P = 3-0-2 | 5      | 7            |

#### Case 1: L-T-P: 3-0-0

CIE Theory

|                            |   |           |
|----------------------------|---|-----------|
| Internal Assessment        | : | 30        |
| +                          |   | +         |
| Alternate Assessment Tools | : | <u>20</u> |
|                            |   | <u>50</u> |

If CIE  $\geq$  40% then eligible for SEE

CIE + SEE is  $\geq$  40% for a pass grade

#### Case 2: L-T-P: 3-0-1 (3-0-0, 0-0-1 integrated case)

a) CIE Theory

|                            |   |           |
|----------------------------|---|-----------|
| Internal Assessment        | : | 18        |
| +                          |   | +         |
| Alternate Assessment Tools | : | 15        |
|                            |   | <u>30</u> |

If CIE(T)  $\geq$  40% eligible for SEE

b) CIE Practical

|                     |   |           |
|---------------------|---|-----------|
| Internal Assessment | : | 12        |
| +                   |   | +         |
| Assessment          | : | <u>08</u> |
|                     |   | <u>20</u> |

If CIE Practical  $\geq$  40% then eligible for SEE

CIE + SEE is  $\geq$  40% for a pass grade

#### Case 3: L-T-P: 3-0-1 (Not Integrated Case)

Theory CIE (T) = A+B = (30+20) = 50

If CIE  $\geq$  40% then eligible for SEE

Lab CIE(L) = A + B = (30+20) = 50

If CIE (L)  $\geq$  40% then eligible for SEE

CIE + SEE  $\geq$  40% for a Pass

#### Case 4: L-T-P: 3-0-2 [Shown as separate Head of passing 3-0-0 and 0-0-2]

Theory CIE(T) = A+B = (30+20) = 50

If CIE (L)  $\geq$  40% then eligible for SEE

Lab CIE(L) = A+B = (30+20) = 50

If CIE (L)  $\geq$  40% then eligible for SEE

CIE + SEE  $\geq$  40% for a Pass

### Assessment details (both CIE and SEE)

I Para:

$$\begin{aligned}\text{CIE+SEE} &= 50\% + 50\% = 100\% \\ &= 40\% (20/50) + \geq 35\% (18/50)\end{aligned}$$

$$\text{CIE+SEE} \geq 40\% (40/100)$$

II Para: CIE (T) = (50)

$$\begin{aligned}\text{CIE (T)} &= A+B=(30+20) =50 \\ (25) &= >20 + 20\end{aligned}$$

Theory CIE (T) = A+B = (30+20) = 50

If CIE (T)  $\geq$  40%, then eligible for SEE

Lab CIE (L) = A+B = (30+20) = 50

If CIE (L)  $\geq$  40%, then eligible for SEE

CIE + SEE  $\geq$  40% for a Pass (P Grade)

KISHKINDA UNIVERSITY

ಕಿಷ್ಕಿಂಢ ವಿಶ್ವವಿದ್ಯಾಲಯ

(A State Private University Established by the Karnataka Act No. 20 of 2023)



*Advancing Knowledge Transforming Lives*

## **FACULTY OF COMMERCE AND MANAGEMENT**

**REGULATIONS, CURRICULUM AND  
SCHEME OF EXAMINATION**

**(BACHELOR OF COMMERCE-Strategic  
Finance/Investment Banking) BATCH: 2025-26**

### Scheme of Teaching and Evaluation

1) The Scheme of Teaching and Evaluation shall be framed by distributing the total credits over Six semesters as follows:

**Table - Semester-wise Allocation of Credits**

|          | Semester | Credits | Total Credits |                                                                                                                                                                                                                                                                                                                                                    |
|----------|----------|---------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I year   | 1        | 21      | 42            | <ul style="list-style-type: none"><li>● Lecture(L): One hour/week: 1 credit</li><li>● Tutorial(T): Two Hours/week: 1 credit</li><li>● Practical/Lab (P): Two Hours/Week: 1 credit</li><li>● Project, Mini-project, Internship: credits as recommended by the University.</li><li>● Credit for the seminars shall be part of the courses.</li></ul> |
|          | 2        | 21      |               |                                                                                                                                                                                                                                                                                                                                                    |
| II year  | 3        | 21      | 42            |                                                                                                                                                                                                                                                                                                                                                    |
|          | 4        | 21      |               |                                                                                                                                                                                                                                                                                                                                                    |
| III year | 5        | 21      | 42            |                                                                                                                                                                                                                                                                                                                                                    |
|          | 6        | 21      |               |                                                                                                                                                                                                                                                                                                                                                    |
| TOTAL    |          | 126*    |               |                                                                                                                                                                                                                                                                                                                                                    |

\*Minor variation is allowed as per need of the respective disciplines on approval of the University.

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Strategic Finance)**  
**I-SEMESTER**

| Course Code                                     | Course Title                                                                                        | Hours P/W (L+T+P+SL) | NEP Course Category | CIA Marks | ESE Marks | Total Marks | Credits |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------|---------------------|-----------|-----------|-------------|---------|
| 25DCO110                                        | Business English & Communication-I                                                                  | 3+0+0+3              | AECC                | 40        | 60        | 100         | 3       |
| 25DCO120                                        | Financial Accounting -I                                                                             | 3+0+2+3              | DSC-1               | 40        | 60        | 100         | 4       |
| 25DCO130                                        | Business Economics                                                                                  | 3+0+0+3              | DSC-2               | 40        | 60        | 100         | 4       |
| 25DCO140                                        | Financial Planning and Performance-CMA                                                              | 3+0+2+3              | DSC-3               | 40        | 60        | 100         | 4       |
|                                                 | <i>Planning, Budgeting and Forecasting (CMA) / Performance and Cost Management (CMA)</i>            |                      |                     |           |           |             |         |
|                                                 | (Offered to Other Programs- Opt Any One)                                                            | 3+0+0                | OEC-1               | 40        | 60        | 100         | 3       |
| 25DCO151                                        | Principles of Business Management                                                                   | Not Offered          |                     |           |           |             |         |
| 25DCO152                                        | Basics of Accounting                                                                                |                      |                     |           |           |             |         |
| 25DCO160                                        | Computer Skills for Managers                                                                        | 1+0+2+1              | SEC-SB1             | 25        | 25        | 50          | 2       |
| 25DCO170                                        | Health, Wellness and Yoga (digital addiction, nutrition, physical and mental health, body and mind) | 0+0+2+0              | SEC-VB2             | 25        |           | 25          | 1       |
| <b>Total Marks and Credits for I - Semester</b> |                                                                                                     |                      |                     | 250       | 325       | 575         | 21      |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Strategic Finance)**  
**II-SEMESTER**

| Course Code                                      | Course Title                                                           | Hours P/W (L+T+P+SL)           | NEP Course Category | CIA Marks | ESE Marks | Total Marks | Credits |
|--------------------------------------------------|------------------------------------------------------------------------|--------------------------------|---------------------|-----------|-----------|-------------|---------|
| 25DCO210                                         | Business English & Communication-II                                    | 3+0+0+3                        | AECC                | 40        | 60        | 100         | 3       |
| 25DCO220                                         | Principles and Practices of Management                                 | 3+0+0+3                        | DSC-4               | 40        | 60        | 100         | 3       |
| 25DCO230                                         | Financial Accounting-II                                                | 3+0+2+3                        | DSC-5               | 40        | 60        | 100         | 4       |
| 25DCO240                                         | Financial Analytics and Control-CMA                                    | 3+0+2+3                        | DSC-6               | 40        | 60        | 100         | 4       |
|                                                  | (Offered to Other Programs- <i>Opt Any One</i> )                       | 3+0+0+3                        | OEC-2               | 40        | 60        | 100         | 3       |
| 25DCO251                                         | Entrepreneurship Development                                           | DBMS with SQL / Cyber Security |                     |           |           |             |         |
| 25DCO252                                         | Financial Literacy                                                     |                                |                     |           |           |             |         |
| 25DCO260                                         | Advanced Excel for Finance                                             | 0+0+2+0                        | SEC-SB2             | 25        |           | 25          | 1       |
| 25DCO270                                         | Sports and Fitness                                                     | 0+0+2+0                        | SEC-VB3             | 25        |           | 25          | 1       |
| 25DCO280                                         | Sustainability and Green Business (Ecology and Sustainability Studies) | 2+0+0+2                        | AECC                | 20        | 30        | 50          | 2       |
| <b>Total Marks and Credits for II - Semester</b> |                                                                        |                                |                     | 270       | 330       | 600         | 21      |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Strategic Finance)**  
**III-SEMESTER**

| Course Code                                       | Course Title                                                 | Hours P/W<br>(L+T+P+SL) | NEP Course Category | CIA Marks | ESE Marks | Total Marks | Credits |
|---------------------------------------------------|--------------------------------------------------------------|-------------------------|---------------------|-----------|-----------|-------------|---------|
| 25DCO310                                          | Financial Reporting-CMA                                      | 3+0+2+3                 | AECC                | 40        | 60        | 100         | 4       |
| 25DCO320                                          | Corporate Finance and Investment Decissions                  | 3+0+2+3                 | DSC-4               | 40        | 60        | 100         | 4       |
| 25DCO330                                          | Cost and Management Accounting                               | 2+0+2+2                 | DSC-5               | 40        | 60        | 100         | 3       |
| 25DCO340                                          | Administrative Kannada                                       | 2+0+0+2                 | DSC-6               | 40        | 60        | 100         | 2       |
| 25DCO350                                          | Business Analytics and Excel for Finance                     | 3+0+2+3                 | SEC-SB2             | 40        | 60        | 100         | 4       |
| 25DCO360                                          | Quantitative Techniques and Research Methodology for Finance | 3+0+2+3                 | SEC-VB3             | 40        | 60        | 100         | 4       |
| <b>Total Marks and Credits for III - Semester</b> |                                                              |                         |                     | 240       | 360       | 600         | 21      |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Strategic Finance)**  
**IV-SEMESTER**

| Course Code                                      | Course Title                               | Hours P/W (L+T+P+SL) | NEP Course Category | CIA Marks | SEE Marks | Total Marks | Credits |
|--------------------------------------------------|--------------------------------------------|----------------------|---------------------|-----------|-----------|-------------|---------|
| 25DCO410                                         | Strategic Financial Management-I           | 3+0+2+3              | AECC                | 40        | 60        | 100         | 4       |
| 25DCO420                                         | International Finance and Forex Management | 3+0+2+3              | DSC-4               | 40        | 60        | 100         | 4       |
| 25DCO430                                         | Taxation and Regulatory Framework          | 2+0+2+2              | DSC-5               | 40        | 60        | 100         | 3       |
| 25DCO440                                         | Administrative Kannada                     | 2+0+0+2              | DSC-6               | 40        | 60        | 100         | 2       |
| 25DCO450                                         | Principles and Practices of Auditing       | 3+0+2+3              | SEC-SB2             | 40        | 60        | 100         | 4       |
| 25DCO460                                         | Internship                                 | 1+0+6+1              | SEC-VB3             | 50        | 50        | 100         | 4       |
| <b>Total Marks and Credits for IV - Semester</b> |                                            |                      |                     | 250       | 350       | 600         | 21      |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Strategic Finance)**  
**V-SEMESTER**

| <b>Course Code</b>                              | <b>Course Title</b>                        | <b>Hours P/W<br/>(L+T+P+SL)</b> | <b>NEP Course Category</b> | <b>CIA Marks</b> | <b>ESE Marks</b> | <b>Total Marks</b> | <b>Credits</b> |
|-------------------------------------------------|--------------------------------------------|---------------------------------|----------------------------|------------------|------------------|--------------------|----------------|
| <b>25DCO510</b>                                 | Strategic Financial Management-II          | 3+0+2+3                         | AECC                       | 40               | 60               | 100                | 4              |
| <b>25DCO520</b>                                 | Business Law                               | 4+0+0+4                         | DSC-4                      | 40               | 60               | 100                | 4              |
| <b>25DCO530</b>                                 | Financial Statement Analysis and Valuation | 3+0+2+3                         | DSC-5                      | 40               | 60               | 100                | 4              |
| <b>25DCO540</b>                                 | Portfolio Management                       | 3+0+2+3                         | DSC-6                      | 40               | 60               | 100                | 4              |
| <b>25DCO550</b>                                 | Corporate Restructuring and Mergers        | 3+0+0+3                         | SEC-SB2                    | 40               | 60               | 100                | 3              |
| <b>25DCO560</b>                                 | Sustainable Finance and ESG Practices      | 2+0+0+2                         | SEC-VB3                    | 40               | 60               | 100                | 2              |
| <b>Total Marks and Credits for V - Semester</b> |                                            |                                 |                            | 240              | 360              | 600                | 21             |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Strategic Finance)**  
**VI-SEMESTER**

| Course Code                                      | Course Title                                            | Hours P/W (L+T+P+SL) | NEP Course Category | CIA Marks | ESE Marks | Total Marks | Credits |
|--------------------------------------------------|---------------------------------------------------------|----------------------|---------------------|-----------|-----------|-------------|---------|
| 25DCO610                                         | Advanced Financial Analytics and Performance Management | 3+0+2+3              | AECC                | 40        | 60        | 100         | 4       |
| 25DCO620                                         | Basics of Fintech                                       | 4+0+0+4              | DSC-4               | 40        | 60        | 100         | 4       |
| 25DCO630                                         | Investment Banking and Capital Markets                  | 4+0+0+4              | DSC-5               | 40        | 60        | 100         | 4       |
| 25DCO640                                         | Risk, Compliance, and Corporate Governance              | 4+0+0+4              | DSC-6               | 40        | 60        | 100         | 3       |
| 25DCO650                                         | Soft Skills and Leadership in Finance                   | 2+0+0+2              | SEC-SB2             | 40        | 60        | 100         | 2       |
| 25DCO660                                         | Project Work                                            | 0+0+4+4              | SEC-VB3             | 50        | 50        | 100         | 4       |
| <b>Total Marks and Credits for VI - Semester</b> |                                                         |                      |                     | 250       | 350       | 600         | 21      |

## **Concept Note, Abbreviation Explanation and Coding:**

### **Concept Note:**

1. CBCS is a mode of learning in higher education which facilitates a student to have some freedom in selecting his/her own choices, across various disciplines for completing a UG/PG program.
2. A credit is a unit of study of a fixed duration. For computation of workload as per UGC norms the following is mechanism be adopted in the Kishkinda University:  
One credit (01) = One Theory Lecture (L) period of one (1) hour.  
One credit (01) = One practical (P) period of two (2) Hours.
3. Course: paper/subject associated with AECC, DSC, DSEC, SEC, VBC, OEC, VC, IC, MIL.
4. Wherever there is a practical there will be no tutorial and vice-versa
5. Vocational course is a course that enables individual to acquire skills set that are required for a particular job.
6. Internship is a designated activity that carries some credits involving more than 25 days of working in an organization (either in same organization or outside) under the guidance of an identified mentor. Internship shall be an integral part of the curriculum.
7. OEC: For non- Computer Science students.
  - a. Computer Science students have to opt for OEC from departments other than their disciplines

### **Abbreviation Explanations:**

1. AECC: Ability Enhancement Compulsory Course.
2. DSC: Discipline Specific Core Course.
3. DSCP: DSC: Discipline Specific Core Course Practical
4. DSEC: Discipline Specific Elective Course.
5. SEC: Skill Enhancement Course.
6. VBC: Value Based Course.
7. OEC: Open/Generic Elective Course
8. IC: Internship Course
9. L1: Language One
10. L2: MIL
11. L= Lecture; T= Tutorial; P=Practical.
12. MIL= Modern Indian Language; English or Hindi or Telugu or Sanskrit or Urdu

### **Program Coding:**

1. Code 23: Year of Implementation
2. Code B.COM: B.COM Program under the faculty of Applied Science of the University
3. Code 1: First Semester of the Program, (2 to 6 represent higher semesters)
4. Code 1: Course in that semester

## FACULTY OF COMMERCE AND MANAGEMENT

### Semester: I

#### Course Title: Business English & Communication-I

|                                                  |                |             |         |
|--------------------------------------------------|----------------|-------------|---------|
| Course Code:                                     | 25DCO110       | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory         | SEE Marks   | 60      |
|                                                  |                | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4 Hours / week | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45             | Credits     | 3       |

#### Course Title: Financial Accounting-I

|                                                  |           |             |         |
|--------------------------------------------------|-----------|-------------|---------|
| Course Code:                                     | 25DCO120  | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Practical | SEE Marks   | 60      |
|                                                  |           | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3   | Exam Hours  | 23Hours |
| Total Hours of Pedagogy                          | 45Hours   | Credits     | 4       |

#### Course Title: Business Economics

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO130 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+0+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45Hours  | Credits     | 3       |

#### Title: Financial Planning and Performance- CMA

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO140 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

#### Course Title: Computer Skills for Managers

|                                                  |          |             |    |
|--------------------------------------------------|----------|-------------|----|
| Course Code:                                     | 25DCO160 | CIE Marks   | 25 |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 25 |
|                                                  |          | Total Marks | 50 |
| Teaching Hours/Week (L:T:P: S)                   | 1+0+2+1  | Exam Hours  |    |
| Total Hours of Pedagogy                          | 45Hours  | Credits     | 2  |

**Course Title: Health, Wellness and Yoga**

|                                                  |                  |             |           |
|--------------------------------------------------|------------------|-------------|-----------|
| Course Code:                                     | <b>25DCO170</b>  | CIE Marks   | <b>25</b> |
| Course Type<br>(Theory / Practical / Integrated) | <b>Practical</b> | SEE Marks   | <b>--</b> |
|                                                  |                  | Total Marks | <b>25</b> |
| Teaching Hours/Week (L:T:P: S)                   | <b>0+0+2+0</b>   | Exam Hours  |           |
| Total Hours of Pedagogy                          | <b>30 Hours</b>  | Credits     | <b>1</b>  |

**FACULTY OF COMMERCE AND MANAGEMENT**  
**Semester: II**

**Course Title: Business English and Communication-II**

|                                                  |                 |             |               |
|--------------------------------------------------|-----------------|-------------|---------------|
| Course Code:                                     | <b>25DCO210</b> | CIE Marks   | <b>40</b>     |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>     |
|                                                  |                 | Total Marks | <b>100</b>    |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+0+3</b>  | Exam Hours  | <b>3Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>3</b>      |

**Course Title: Principles and Practices of Management**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO220</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+0+3</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45Hours</b>  | Credits     | <b>3</b>       |

**Course Title: Financial Accounting-II**

|                                                  |                  |             |                |
|--------------------------------------------------|------------------|-------------|----------------|
| Course Code:                                     | <b>25DCO230</b>  | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Practical</b> | SEE Marks   | <b>60</b>      |
|                                                  |                  | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+2+3</b>   | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b>  | Credits     | <b>4</b>       |

**Course Title: Financial Analytics and Control-CMA**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO240</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+2+3</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45Hours</b>  | Credits     | <b>4</b>       |

**Course Title: Advanced Excel for Finance**

|                                                  |                  |             |              |
|--------------------------------------------------|------------------|-------------|--------------|
| Course Code:                                     | <b>25DCO260</b>  | CIE Marks   | <b>25</b>    |
| Course Type<br>(Theory / Practical / Integrated) | <b>Practical</b> | SEE Marks   | <b>--</b>    |
|                                                  |                  | Total Marks | <b>25</b>    |
| Teaching Hours/Week (L:T:P: S)                   | <b>0+0+2+0</b>   | Exam Hours  | <b>Hours</b> |
| Total Hours of Pedagogy                          | <b>30 Hours</b>  | Credits     | <b>1</b>     |

**Course Title: Sports and Fitness**

|                                                  |                  |             |                |
|--------------------------------------------------|------------------|-------------|----------------|
| Course Code:                                     | <b>25DCO270</b>  | CIE Marks   | <b>25</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Practical</b> | SEE Marks   | <b>--</b>      |
|                                                  |                  | Total Marks | <b>25</b>      |
| Teaching Hours/Week (L:T:P: S)                   | <b>0+0+2+0</b>   | Exam Hours  | <b>23Hours</b> |
| Total Hours of Pedagogy                          | <b>30 Hours</b>  | Credits     | <b>1</b>       |

**Course Title: Sustainability and Green Business Ecology**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO280</b> | CIE Marks   | <b>20</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>30</b>      |
|                                                  |                 | Total Marks | <b>50</b>      |
| Teaching Hours/Week (L:T:P: S)                   | <b>2+0+0+2</b>  | Exam Hours  | <b>2 Hours</b> |
| Total Hours of Pedagogy                          | <b>30 Hours</b> | Credits     | <b>2</b>       |

**FACULTY OF COMMERCE AND MANAGEMENT****Semester-III****Course Title:- Financial Reporting**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO310</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+2+3</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>4</b>       |

**Course Title:- Corporate Finance and Investment Decisions**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO320 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Cost and Management Accounting**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO330 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+2+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 3       |

**Course Title:- Administrative Kannada**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO340 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 2       |

**Course Title:- Business Analytics and Excel for Finance**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO350 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| 3+0+2+3                                          | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Quantitative Techniques and Research Methodology for Finance**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO360 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

## FACULTY OF COMMERCE AND MANAGEMENT

### Semester-IV

#### Course Title:- Strategic Financial Management-I

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO410 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

#### Course Title:- International Finance and Forex Management

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO420 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

#### Course Title:- Taxation and Regulatory Framework

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO430 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+2+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 3       |

#### Course Title:- Administrative Kannada

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO440 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 2 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 2       |

#### Course Title:- Principles and Practices of Auditing

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO450 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Internship**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO460 | CIE Marks   | 50      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 50      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 1+0+6+1  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**FACULTY OF COMMERCE AND MANAGEMENT**  
**Semester-V**

**Course Title:- Strategic Financial Management-II**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO510 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4+0+0+4  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Business Law**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO520 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4+0+0+4  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Financial Statement Analysis and Valuation**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO530 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4+0+0+4  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Portfolio Management**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO540 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4+0+0+4  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Corporate Restructuring and Mergers**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO550 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+0+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 3       |

**Course Title:- Sustainable Finance and ESG Practices**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO560 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 2 Hours |
| Total Hours of Pedagogy                          | 30 Hours | Credits     | 2       |

**FACULTY OF COMMERCE AND MANAGEMENT**  
Semester-VI

**Course Title:- Advanced Financial Analytics and Performance Management**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO610 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Basics of Fintech**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO620 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4+0+0+4  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Investment Banking and Capital Markets**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO630 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4+0+0+4  | Exam Hours  | 3 Hours |

|                         |                 |         |          |
|-------------------------|-----------------|---------|----------|
| Total Hours of Pedagogy | <b>45 Hours</b> | Credits | <b>4</b> |
|-------------------------|-----------------|---------|----------|

**Course Title:- Risk, Compliance, and Corporate Governance**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO640</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>4+0+0+4</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>3</b>       |

**Course Title:- Soft Skills and Leadership in Finance**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO650</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>2+0+0+2</b>  | Exam Hours  | <b>2 Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>2</b>       |

**Course Title:- Project Work**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO660</b> | CIE Marks   | <b>50</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>50</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>0+0+4+4</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>30 Hours</b> | Credits     | <b>4</b>       |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Investment Banking)**  
**I SEMESTER**

| Course Code                                    | Course Title                                                                                        | Hours P/W<br>(L+T+P+SL) | CIA<br>Marks | ESE<br>Marks | Total<br>Marks | Credits |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------|--------------|--------------|----------------|---------|
| 25DCO110                                       | Business English & Communication-I                                                                  | 3+0+0+3                 | 40           | 60           | 100            | 3       |
| 25DCO120                                       | Financial Accounting -I                                                                             | 3+0+2+3                 | 40           | 60           | 100            | 4       |
| 25DCO130                                       | Business Economics                                                                                  | 3+0+0+3                 | 40           | 60           | 100            | 4       |
| 25DCO140                                       | Fundamentals of Investment Banking                                                                  | 3+0+2+3                 | 40           | 60           | 100            | 4       |
|                                                | (Offered to Other Programs- <i>Opt Any One</i> )                                                    | 3+0+0                   | 40           | 60           | 100            | 3       |
| 25DCO151                                       | Principles of Business Management                                                                   |                         |              |              |                |         |
| 25DCO152                                       | Basics of Accounting                                                                                |                         |              |              |                |         |
| 25DCO160                                       | Computer Skills for Managers                                                                        | 1+0+2+1                 | 25           | 25           | 50             | 2       |
| 25DCO170                                       | Health, Wellness and Yoga (digital addiction, nutrition, physical and mental health, body and mind) | 0+0+2+0                 | 25           |              | 25             | 1       |
| <b>Total Marks and Credits for I- Semester</b> |                                                                                                     |                         | 250          | 325          | 575            | 21      |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Investment Banking)**  
**II-SEMESTER**

| Course Code                                      | Course Title                                                           | Hours P/W<br>(L+T+P+SL) | CIA Marks | ESE Marks | Total Marks | Credits |
|--------------------------------------------------|------------------------------------------------------------------------|-------------------------|-----------|-----------|-------------|---------|
| 25DCO210                                         | Business English & Communication-II                                    | 3+0+0+3                 | 40        | 60        | 100         | 3       |
| 25DCO220                                         | Principles and Practices of Management                                 | 3+0+0+3                 | 40        | 60        | 100         | 3       |
| 25DCO230                                         | Financial Accounting-II                                                | 3+0+2+3                 | 40        | 60        | 100         | 4       |
| 25DCO240                                         | Indian Financial System (Financial Markets and Services)               | 3+0+2+3                 | 40        | 60        | 100         | 4       |
|                                                  | (Offered to Other Programs- <i>Opt Any One</i> )                       | 3+0+0+3                 | 40        | 60        | 100         | 3       |
| 25DCO251                                         | Entrepreneurship Development                                           |                         |           |           |             |         |
| 25DCO252                                         | Financial Literacy                                                     |                         |           |           |             |         |
| 25DCO260                                         | Advanced Excel for Finance                                             | 0+0+2+0                 | 25        |           | 25          | 1       |
| 25DCO270                                         | Sports and Fitness                                                     | 0+0+2+0                 | 25        |           | 25          | 1       |
| 25DCO280                                         | Sustainability and Green Business (Ecology and Sustainability Studies) | 2+0+0+2                 | 20        | 30        | 50          | 2       |
| <b>Total Marks and Credits for II - Semester</b> |                                                                        |                         | 270       | 330       | 600         | 21      |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Investment Banking)**  
**III-SEMESTER**

| Course Code                                       | Course Title                                                 | Hours P/W<br>(L+T+P+SL) | CIA Marks | ESE Marks | Total Marks | Credits |
|---------------------------------------------------|--------------------------------------------------------------|-------------------------|-----------|-----------|-------------|---------|
| 25DCO310                                          | Principles and Practices of Banking                          | 3+0+2+3                 | 40        | 60        | 100         | 4       |
| 25DCO320                                          | Corporate Finance and Investment Decissions                  | 3+0+2+3                 | 40        | 60        | 100         | 4       |
| 25DCO330                                          | Cost and Management Accounting                               | 2+0+2+2                 | 40        | 60        | 100         | 3       |
| 25DCO340                                          | Administrative Kannada                                       | 2+0+0+2                 | 40        | 60        | 100         | 2       |
| 25DCO350                                          | Business Analytics and Excel for Finance                     | 3+0+2+3                 | 40        | 60        | 100         | 4       |
| 25DCO360                                          | Quantitative Techniques and Research Methodology for Finance | 3+0+2+3                 | 40        | 60        | 100         | 4       |
| <b>Total Marks and Credits for III - Semester</b> |                                                              |                         | 240       | 360       | 600         | 21      |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Investment Banking)**  
**IV-SEMESTER**

| <b>Course Code</b>                               | <b>Course Title</b>                           | <b>Hours P/W<br/>(L+T+P+SL)</b> | <b>CIA Marks</b> | <b>ESE Marks</b> | <b>Total Marks</b> | <b>Credits</b> |
|--------------------------------------------------|-----------------------------------------------|---------------------------------|------------------|------------------|--------------------|----------------|
| <b>25DCO410</b>                                  | Entrepreneurial Finance and Start-Up Advisory | 3+0+2+3                         | 40               | 60               | 100                | 4              |
| <b>25DCO420</b>                                  | International Finance and Forex Management    | 3+0+2+3                         | 40               | 60               | 100                | 4              |
| <b>25DCO430</b>                                  | Taxation and Regulatory Framework             | 2+0+2+2                         | 40               | 60               | 100                | 3              |
| <b>25DCO440</b>                                  | Administrative Kannada                        | 2+0+0+2                         | 40               | 60               | 100                | 2              |
| <b>25DCO450</b>                                  | Principles and Practices of Auditing          | 3+0+2+3                         | 40               | 60               | 100                | 4              |
| <b>25DCO460</b>                                  | Internship                                    | 1+0+6+1                         | 50               | 50               | 100                | 4              |
| <b>Total Marks and Credits for IV - Semester</b> |                                               |                                 | 250              | 350              | 600                | 21             |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Investment Banking)**  
**V-SEMESTER**

| Course Code                                     | Course Title                               | Hours P/W (L+T+P+SL) | CIA Marks | ESE Marks | Total Marks | Credits |
|-------------------------------------------------|--------------------------------------------|----------------------|-----------|-----------|-------------|---------|
| 25DCO510                                        | Investment Banking Operations and Products | 3+0+2+3              | 40        | 60        | 100         | 4       |
| 25DCO520                                        | Business Law                               | 4+0+0+4              | 40        | 60        | 100         | 4       |
| 25DCO530                                        | Financial Statement Analysis and Valuation | 3+0+2+3              | 40        | 60        | 100         | 4       |
| 25DCO540                                        | Portfolio Management                       | 3+0+2+3              | 40        | 60        | 100         | 4       |
| 25DCO550                                        | Corporate Restructuring and Mergers        | 3+0+0+3              | 40        | 60        | 126         | 3       |
| 25DCO560                                        | Sustainable Finance and ESG Practices      | 2+0+0+2              | 40        | 60        | 100         | 2       |
| <b>Total Marks and Credits for V - Semester</b> |                                            |                      | 240       | 360       | 600         | 21      |

**DEPARTMENT OF COMMERCE AND MANAGEMENT**  
**B.Com(Investment Banking)**  
**VI-SEMESTER**

| Course Code                                      | Course Title                                            | Hours P/W (L+T+P+SL) | CIA Marks | ESE Marks | Total Marks | Credits |
|--------------------------------------------------|---------------------------------------------------------|----------------------|-----------|-----------|-------------|---------|
| 25DCO610                                         | Advanced Financial Analytics and Performance Management | 3+0+2+3              | 40        | 60        | 100         | 4       |
| 25DCO620                                         | Basics of Fintech                                       | 4+0+0+4              | 40        | 60        | 100         | 4       |
| 25DCO630                                         | Investment Banking and Capital Markets                  | 4+0+0+4              | 40        | 60        | 100         | 4       |
| 25DCO640                                         | Risk, Compliance, and Corporate Governance              | 4+0+0+4              | 40        | 60        | 100         | 3       |
| 25DCO650                                         | Soft Skills and Leadership in Finance                   | 2+0+0+2              | 40        | 60        | 100         | 2       |
| 25DCO660                                         | Project Work                                            | 0+0+4+4              | 50        | 50        | 100         | 4       |
| <b>Total Marks and Credits for VI - Semester</b> |                                                         |                      | 250       | 350       | 600         | 21      |

**Concept Note, Abbreviation Explanation and Coding:**

**Concept Note:**

1. CBCS is a mode of learning in higher education which facilitates a student to have some freedom in selecting his/her own choices, across various disciplines for completing a UG/PG program.
2. A credit is a unit of study of a fixed duration. For computation of workload as per UGC norms the following is mechanism be adopted in the Kishkinda University:  
One credit (01) = One Theory Lecture (L) period of one (1) hour. One credit (01) = One practical (P) period of two (2) Hours.
3. Course: paper/subject associated with AECC, DSC, DSEC, SEC, VBC, OEC, VC, IC, MIL.
4. Wherever there is a practical there will be no tutorial and vice-versa
5. Vocational course is a course that enables individual to acquire skills set that are required for a particular job.

6. Internship is a designated activity that carries some credits involving more than 25 days of working in an organization (either in same organization or outside) under the guidance of an identified mentor. Internship shall be an integral part of the curriculum.
7. OEC: For non- Computer Science students.
  - a. Computer Science students have to opt for OEC from departments other than their disciplines

**Abbreviation Explanations:**

1. AECC: Ability Enhancement Compulsory Course.
2. DSC: Discipline Specific Core Course.
3. DSCP: DSC: Discipline Specific Core Course Practical
4. DSEC: Discipline Specific Elective Course.
5. SEC: Skill Enhancement Course.
6. VBC: Value Based Course.
7. OEC: Open/Generic Elective Course
8. IC: Internship Course
9. L1: Language One
10. L2: MIL
11. L= Lecture; T= Tutorial; P=Practical.
12. MIL= Modern Indian Language; English or Hindi or Telugu or Sanskrit or Urdu

**Program Coding:**

1. Code 23: Year of Implementation
2. Code B.COM: B.COM Program under the faculty of Applied Science of the University
3. Code 1: First Semester of the Program, (2 to 6 represent higher semesters)
4. Code 1: Course in that semester

**FACULTY OF COMMERCE AND MANAGEMENT**  
**Semester: I**

**Course Title: Business English & Communication-I**

|                                                  |                       |             |                |
|--------------------------------------------------|-----------------------|-------------|----------------|
| Course Code:                                     | <b>25DCO110</b>       | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>         | SEE Marks   | <b>60</b>      |
|                                                  |                       | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>4 Hours / week</b> | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45</b>             | Credits     | <b>3</b>       |

**Course Title: Financial Accounting-I**

|                                                  |                  |             |                |
|--------------------------------------------------|------------------|-------------|----------------|
| Course Code:                                     | <b>25DCO120</b>  | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Practical</b> | SEE Marks   | <b>60</b>      |
|                                                  |                  | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+2+3</b>   | Exam Hours  | <b>23Hours</b> |
| Total Hours of Pedagogy                          | <b>45Hours</b>   | Credits     | <b>4</b>       |

**Course Title: Business Economics**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO130</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+0+3</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45Hours</b>  | Credits     | <b>3</b>       |

**Course Title: Fundamentals of Investment Banking-CMA**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO140</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+2+3</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>4</b>       |

**Course Title: Computer Skills for Managers**

|                                                  |                 |             |           |
|--------------------------------------------------|-----------------|-------------|-----------|
| Course Code:                                     | <b>25DCO160</b> | CIE Marks   | <b>25</b> |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>25</b> |
|                                                  |                 | Total Marks | <b>50</b> |
| Teaching Hours/Week (L:T:P: S)                   | <b>1+0+2+1</b>  | Exam Hours  |           |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>2</b>  |

**Course Title: Health, Wellness and Yoga**

|                                                  |                  |             |           |
|--------------------------------------------------|------------------|-------------|-----------|
| Course Code:                                     | <b>25DCO170</b>  | CIE Marks   | <b>25</b> |
| Course Type<br>(Theory / Practical / Integrated) | <b>Practical</b> | SEE Marks   | <b>--</b> |
|                                                  |                  | Total Marks | <b>25</b> |
| Teaching Hours/Week (L:T:P: S)                   | <b>0+0+2+0</b>   | Exam Hours  |           |
| Total Hours of Pedagogy                          | <b>30 Hours</b>  | Credits     | <b>1</b>  |

**FACULTY OF COMMERCE AND MANAGEMENT**  
**Semester: II**

**Course Title: Business English and Communication-II**

|                                                  |                 |             |               |
|--------------------------------------------------|-----------------|-------------|---------------|
| Course Code:                                     | <b>25DCO210</b> | CIE Marks   | <b>40</b>     |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>     |
|                                                  |                 | Total Marks | <b>100</b>    |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+0+3</b>  | Exam Hours  | <b>3Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>3</b>      |

**Course Title: Principles and Practices of Management**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO220</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+0+3</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45Hours</b>  | Credits     | <b>3</b>       |

**Course Title: Financial Accounting-II**

|                                                  |                  |             |                |
|--------------------------------------------------|------------------|-------------|----------------|
| Course Code:                                     | <b>25DCO230</b>  | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Practical</b> | SEE Marks   | <b>60</b>      |
|                                                  |                  | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>3+0+2+3</b>   | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b>  | Credits     | <b>4</b>       |

**Course Title: INDIAN FINANCIAL SYSTEM (Financial Markets and Services )-CMA**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO240 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45Hours  | Credits     | 4       |

**Course Title: Advanced Excel for Finance**

|                                                  |           |             |       |
|--------------------------------------------------|-----------|-------------|-------|
| Course Code:                                     | 25DCO260  | CIE Marks   | 25    |
| Course Type<br>(Theory / Practical / Integrated) | Practical | SEE Marks   | --    |
|                                                  |           | Total Marks | 25    |
| Teaching Hours/Week (L:T:P: S)                   | 0+0+2+0   | Exam Hours  | Hours |
| Total Hours of Pedagogy                          | 30 Hours  | Credits     | 1     |

**Course Title: Sports and Fitness**

|                                                  |           |             |         |
|--------------------------------------------------|-----------|-------------|---------|
| Course Code:                                     | 25DCO270  | CIE Marks   | 25      |
| Course Type<br>(Theory / Practical / Integrated) | Practical | SEE Marks   | --      |
|                                                  |           | Total Marks | 25      |
| Teaching Hours/Week (L:T:P: S)                   | 0+0+2+0   | Exam Hours  | 23Hours |
| Total Hours of Pedagogy                          | 30 Hours  | Credits     | 1       |

**Course Title: Sustainability and Green Business Ecology**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO280 | CIE Marks   | 20      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 30      |
|                                                  |          | Total Marks | 50      |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 2 Hours |
| Total Hours of Pedagogy                          | 30 Hours | Credits     | 2       |

**FACULTY OF COMMERCE AND MANAGEMENT****Semester-III****Course Title:- Principles and Practices of Banking**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO310 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Corporate Finance and Investment Decisions**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO320 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Cost and Management Accounting**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO330 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Administrative Kannada**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO340 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 2       |

**Course Title:- Business Analytics and Excel for Finance**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO350 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Quantitative Techniques and Research Methodology for Finance**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO360 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

## FACULTY OF COMMERCE AND MANAGEMENT

### Semester-IV

#### Course Title:- Entrepreneurial Finance and Start-Up Advisory

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO410 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

#### Course Title:- International Finance and Forex Management

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO420 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

#### Course Title:- Taxation and Regulatory Framework

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO430 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+2+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 3       |

#### Course Title:- Administrative Kannada

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO440 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 2 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 2       |

#### Course Title:- Principles and Practices of Auditing

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO450 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 2 Hours |
| Total Hours of Pedagogy                          | 30 Hours | Credits     | 4       |

**Course Title:- Internship**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO460 | CIE Marks   | 50      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 50      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 1+0+6+1  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**FACULTY OF COMMERCE AND MANAGEMENT**  
**Semester-V**

**Course Title:- Investment Banking Operations and Products**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO510 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Business Law**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO520 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Financial Statement Analysis and Valuation**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO530 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Portfolio Management**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO540 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Corporate Restructuring and Mergers**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO550 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 3       |

**Course Title:- Sustainable Finance and ESG Practices**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO560 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 2+0+0+2  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 2       |

**FACULTY OF COMMERCE AND MANAGEMENT**  
Semester-VI

**Course Title:- Advanced Financial Analytics and Performance Management**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO610 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 3+0+2+3  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Basics of Fintech**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO620 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4+0+0+4  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Investment Banking and Capital Markets**

|                                                  |          |             |         |
|--------------------------------------------------|----------|-------------|---------|
| Course Code:                                     | 25DCO630 | CIE Marks   | 40      |
| Course Type<br>(Theory / Practical / Integrated) | Theory   | SEE Marks   | 60      |
|                                                  |          | Total Marks | 100     |
| Teaching Hours/Week (L:T:P: S)                   | 4+0+0+4  | Exam Hours  | 3 Hours |
| Total Hours of Pedagogy                          | 45 Hours | Credits     | 4       |

**Course Title:- Risk, Compliance, and Corporate Governance**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO640</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>4+0+0+4</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>3</b>       |

**Course Title:- Soft Skills and Leadership in Finance**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO650</b> | CIE Marks   | <b>40</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>60</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>2+0+0+2</b>  | Exam Hours  | <b>2 Hours</b> |
| Total Hours of Pedagogy                          | <b>45 Hours</b> | Credits     | <b>2</b>       |

**Course Title:- Project Work**

|                                                  |                 |             |                |
|--------------------------------------------------|-----------------|-------------|----------------|
| Course Code:                                     | <b>25DCO660</b> | CIE Marks   | <b>50</b>      |
| Course Type<br>(Theory / Practical / Integrated) | <b>Theory</b>   | SEE Marks   | <b>50</b>      |
|                                                  |                 | Total Marks | <b>100</b>     |
| Teaching Hours/Week (L:T:P: S)                   | <b>0+0+4+4</b>  | Exam Hours  | <b>3 Hours</b> |
| Total Hours of Pedagogy                          | <b>30 Hours</b> | Credits     | <b>4</b>       |