



**INTEGRAL
UNIVERSITY**



Integral University Lucknow

Ordinance

w.e.f 2024-25

**Bachelor of Commerce (Hons.) - International Accounting &
Finance**

Bachelor of Commerce (Hons.) - Automobile Retail Management

Faculty of Commerce

**Ordinance for
Bachelor of Commerce
B. Com (Hons.) -International Accounting and Finance &
B. Com (Hons.) – Automobile Retail Management Programme**

1. Admission:

Integral University offers B.Com (Hons.) - International Accounting and Finance & B.Com (Hons.) – Automobile Retail Management programme as approved by the Academic Council of the University

1.1 Admission in B.Com (Hons.)- International Accounting and Finance & Automobile Retail Management, first semester will be made as per the rules prescribed by the Academic Council of the Integral University (here in after called University).

1.2 The university can take 10% additional admission, in view of the short fall expected in second year due to failure of students leaving the university in the I year.

2. Mode of Admission: On the basis of merit in their qualifying examination.

3. Eligibility:

3.1 Candidate should be 10+2 in Commerce or Science (with Mathematics) with minimum 45% marks in aggregate.

3.2 Admission will be based on the academic performance and the seats will be filled on the basis of merit in the qualifying examination.

3.3 The Academic Council shall have power to amend or rope the eligibility criteria laid down in clause 3.1 & 3.2 as and when required.

4. Duration:

4.1 Total duration of the B.Com (Hons.)- International Accounting and Finance & Automobile Retail Management, course shall be of three years. Each year comprising of two semesters. Each semester shall have normally 90 working days, or as prescribed by the university from time to time.

4.2 A student who has failed in the first and / or second semester twice shall not be allowed to complete the programme. However, a candidate who has not appeared or has not been permitted to appear in the examination of first and / or second semester of the first year may be allowed to appear for one more year on the approval of the V.C.

4.3 The maximum time allowed for completing the B. Com (Hons.)- International Accounting and Finance & Automobile Retail Management course shall be 5 (Five) years. If a candidate at any stage of his/her study is found unable to complete it within the stipulated time, he/she shall not be allowed to continue the programme.

5. Registration:

Each student has to register in every semester of B.Com (Hons.)- International Accounting and

Finance & Automobile Retail Management programme.

6. Attendance:

6.1 The attendance of a student shall be reckoned from the date of his/her registration in the Course.

6.2 Each student is normally required to attend all the lectures, tutorials and laboratory classes in every subject, and also to participate in curricular and co-curricular activities. However, for each subject a minimum attendance of 75% will be necessary. The Dean of faculty may condone the shortage in attendance on medical ground, upto a maximum of 15%.

6.3 The Academic Section will consolidate the attendance record for the lectures and practical's etc. Attendance on account of participation in the prescribed functions of NCC, NSS, Inter University Sports & functions, Educational Tours, Field Work, Training and such as curricular /co-curricular activities sponsored by the Integral University shall be credited to the aggregate, provided the attendance record, duly countersigned by the Teacher In charge, is sent to the Academic Cell within two weeks of the function/activities.

6.4 Head of the department shall display the statement of attendance on the notice board twice in a semester. Notice displayed on the notice board/university website shall be deemed to be an official notification for all concerned. No separate notification to individuals shall be issued.

6.5 If a student is found to be continuously absent from the classes without proper application and sanction for a period of 30 days or his/her attendance is less than 30%, the teacher in charge shall report it to the Head of the Department /Dean for striking off the name of such a student from rolls. Such a student may, however, apply for readmission within 10 days from the date of issue of the notice of striking off his/her name. The request may be considered by the Dean. Such a student shall not be readmitted after the prescribed period. The readmission shall be affected on payment of prescribed readmission fees.

6.6 A student, who fails to achieve the prescribed minimum attendance as per the provisions of article 6.2 above, shall not be allowed to appear in the Even Semester Examinations and shall be deemed to have been detained.

6.7 Notwithstanding any of the above provisions, under very special circumstances, the Hon'ble Vice Chancellor, in consultation with Dean of Faculty, has the power to amend or condone all or any of the above said clauses or the prescribed percentage in the interest of the academics and the University.

7. Curriculum & credit system

7.1 .1 The three year curriculum has been divided into six semesters. Each Semester shall include lectures, tutorials, practical, seminars as defined in the scheme of instructions and examination issued by the university. **Internship Training for B.Com (Hons.) - International Accounting & Finance**

Semester: 5th

Credits: 2

Maximum Marks: 100

Note: Internship training will be provided in the 5th semester for students pursuing B.Com (Hons.) in International Accounting & Finance. The internship carries a weight of 2 credits, with a maximum of 100 marks.

7.1.2 Online Job Training (OJT) for B. Com (Hons.) in Automobile Retail Management will be provided by Maruti Company for students in the 2nd, 3rd, 4th, 5th, and 6th semesters. The OJT will carry a credit of 100 marks, and the evaluation will be conducted by Maruti Company.

7.2 The curriculum will also include other curricular, co-curricular and extracurricular activities as prescribed by the department / university.

7.3 Credit System

Each B. Com (H). Program will have a curriculum in which every course will be assigned certain credits reflecting its weight and contact periods per week, as given below:

1 Lecture period (L) per week = 1 Credit

Tutorial period (T) per week = 1 Credit

1 Practical period (P) per week = 0.5 Credit

In addition to theory and laboratory courses there may be other courses such as seminar, colloquium, project, etc., which will be assigned credits as per their contribution in the program without regard to contact periods.

7.4 Minimum Credit Requirements

The minimum credit required for award of a B.Com (Hons.)-International Accounting and Finance & Automobile Retail Management, Degree is 146. This is normally divided into Theory courses, tutorials, laboratory courses, seminars and projects in duration of six semesters. The credits are distributed semester wise as shown in the structure and syllabus manual of each programme. Courses generally progress in sequences, building competencies and their positioning indicates certain academic maturity on the part of the learners. Learners are expected to follow the semester wise schedule of courses given in the syllabus manual of respective programmes.

7.5 The Curriculum Structure

The curriculum for each branch will contain a listing of all courses, with each course having a course category, course number, course title, number of contact periods per week, number of credits assigned, and the marks assigned to various components of evaluation.

7.6 Approval of the Curriculum

The curriculum for B. Com (Hons.)- International Accounting and Finance & Automobile Retail Management, program will be prepared by the department concerned and will be approved by the Board of Studies of the department. It will then be placed in the Faculty board for approval. Once approved by the Faculty board, it will be placed in the Academic Council for final approval and then the Curriculum will be implemented. Same procedure shall be used for any modification in the Curriculum.

8.EXAMINATION / ASSESSMENT AND GRADING

8.1 Components of Evaluation

Each course will be evaluated out of 100 marks. The courses will normally have the following components of evaluation:

8.1.a Theory courses:

Continuous Assessment (CA)	60 marks
End-Semester Examination (ESE)	40 marks

8.1.1 Modes of Evaluation for Seminars:

Seminars evaluation will be based on a written report, and an oral presentation before a panel of internal and external examiners appointed by the HOD and Head of institution respectively. **The grade for Seminar can be awarded only after successful completion and Oral Presentation** as per the curriculum manual of the respective programme.

8.2 Grading of Performance

8.2.1 Letter Grade and Grade Point Allocation

The Credit and Grading system will be effective from the academic year 2015-2016 for Faculty of Commerce & Research. In every course, based on the combined performance in all assessments in a particular semester as per the curriculum/syllabus, the student is awarded a Letter Grade. These Letter Grades not only indicate a qualitative assessment of the learner's performance but also carry a quantitative (numeric) equivalent called the Grade Point. The letter grades and their equivalent grade point applicable for **undergraduate** programmes are given below:

Percentage of Marks Obtained	Letter	Grade Points	Performance
85.00 and above	O	10	Outstanding
80.00 – 84.99	A	9	Excellent

75.00-79.99	B	8	Very Good
65.00-74.99	C	7	Good
60-64.99	D	6	Fair
55-59.99	E	5	Average
41.00-54.99	P	4	Pass
Less than 41.00	F	0	Fail

A learner who remains **absent** in any form of **evaluation/examination**, **letter grade** allocated to him/her should be **Ab** and corresponding **grade point** is **zero**. She/he should reappear for the said evaluation/examination in due course.

8.2.2 SGPI/ CGPI Calculation

8.2.2.1 Semester Grade Performance Index (SGPI)

The performance of a learner in a semester is indicated by a number called Semester Grade Performance Index (SGPI). The SGPI is the weighted average of the grade points obtained in all the courses by the learner during the semester. For example, if a learner passes five courses (Theory/labs./Projects/ Seminar etc.) in a semester with credits C₁, C₂, C₃, C₄ and C₅ and learners grade points in these courses are G₁, G₂, G₃, G₄ and G₅ respectively, then learners' SGPI is equal to:

$$SGPI = (C_1G_1 + C_2G_2 + C_3G_3 + C_4G_4 + C_5G_5) / (C_1 + C_2 + C_3 + C_4 + C_5)$$

The SGPI is calculated to two decimal places. The SGPI for any semester will take into consideration the "**F** or **Ab**" grade awarded in that semester. For example if a learner has failed in course 4, the SGPI will then be computed as:

$$SGPI = (C_1G_1 + C_2G_2 + C_3G_3 + C_4*Zero + C_5G_5) / (C_1 + C_2 + C_3 + C_4 + C_5)$$

8.2.2.2 Cumulative Grade Performance Index (CGPI)

An up to date assessment of the overall performance of a learner from the time s/he enrolled the University is obtained by calculating a number called the Cumulative Grade Performance Index (CGPI), in a manner similar to the calculation of SGPI. The CGPI therefore considers all the courses mentioned in the curriculum/syllabus manual, towards the minimum requirement of the degree learner have enrolled for. The CGPI is calculated at the end of every semester to two decimal places and is indicated in semester grade report cards.

The CGPI will reflect the **failed status** in case of **F grade(s)**, till the course(s) is/are **passed**. When the **course(s)** is/are **passed** by obtaining a **pass grade** on subsequent examination(s) the **CGPI** will only reflect the **new grade** and not the **fail grades** earned earlier. Example: Up to semester *r* a learner has registered for *n* courses, among whichs/he has "**F**" grade in *ith* course. The semester grade report at the end of semester *r* therefore will contain a CGPI calculated as:

$$CGPI = (C_1G_1 + C_2G_2 + C_3G_3 + \dots + C_i*Zero + \dots + C_nG_n) / (C_1 + C_2 + C_3 + \dots + C_i + \dots + C_n)$$

Even if a learner has **failed** in a course **more than once**, the course will figure **only once** in the **numerator** as well as the **denominator**. At the end of semester **r+1** s/he has appeared for examination for **k** number of courses including the **ith backlog course** and has cleared all the courses including the **backlog course**, the CGPI at the end of this semester is calculated as,

$$CGPI = (C_1G_1 + C_2G_2 + C_3G_3 + \dots + C_iG_i + \dots + C_nG_n) / (C_1 + C_2 + C_3 + \dots + C_i + \dots + C_n)$$

There will also be a **final CGPI** calculated which considers **all the credits earned** by the learner specified for a particular programme.

(Note: r= number of semester, n= course name, F= fail)

8.3 Heads of Passing

Continuous Assessment (CA) and End Semester Examination (ESE) should be two separate heads for passing.

8.3.1 Award of Continuous Assessment (CA)

Award of Continuous Assessment (CA) for theory subject, practical and project shall be done as per the provisions in the schemes of examinations. The break-up of CA shall be as follows:

- (A) Theory Subjects:
- (i) Unit Exam (UE)
(One Exam per Unit of the syllabus) - 40 Marks
 - (ii) Teacher's Assessment (TA)
 - (a) Assignment - 10 Marks
 - (b) Quiz - 05 Marks
 - (c) Attendance - 05 Marks

8.3.2 End Semester Examination (ESE) - 40 Marks

8.4 Promotion of Learner and Award of Grades

A learner will be declared **PASS** if,

- He/she secures **at least 45% marks in CA & 35% marks in ESE.**

OR

- If He/she **fails in Continuous Assessment** but secures **50% or more in the total (Continuous Assessment + End Semester Examination)** in that course he/she will be declared as **PASS**.

8.5 Carry Forward of Marks

In case of a learner who does not fulfill criteria mentioned in section 8.4 and fails in the Continuous Assessment and/or End Semester Examination in one or more courses:

- A learner who **PASSES** in the Continuous Assessment but **FAILS** in the End Semester Examination of the course shall re-appear for the End Semester Examination of that course.

However his/her marks of the Internal Assessment shall be carried over and he/she shall be entitled for grade obtained by him/her on passing.

- A learner who PASSES in the End Semester Examination but FAILS in the Continuous Assessment of the course shall re-appear for the Continuous Assessment of that course. However his/her marks of the End Semester Examination shall be carried over and he/she shall be entitled for grade obtained by him/her on passing.

8.6 Re-examination of Continuous Assessment and End Semester Examination

8.6.1 Re-examination for Continuous Assessment should be completed before the commencement of next semester theory examination.

Example: A learner who is supposed to re-appear for Internal Assessment in semester-I course will appear for the re-examination before commencement of End Semester Examination of semester -II. Re-examination of Continuous Assessment will be based on single examination having same marks as of original assessment. A learner who supposed to re-appear for Continuous Assessment will be given some work by the concerned teacher. The work assigned can be of the form of a course project/ assignment problems/ test/ tutorials etc. A learner will do the submission of the assigned work in the pre-defined period. Records should be maintained properly for all the re-examinations as well as Continuous Assessments.

8.6.2 Re-examination of End Semester Examination will be conducted as per the schedule planned by the University

8.7 Allowed to Keep Terms (ATKT):

- A learner shall be allowed to keep term for Semester II irrespective of grades obtained in each course of Semester I.
- A learner shall be allowed to keep term for Semester III if she/he passes each of Semester I and Semester II

OR

She/he fails in not more than **six heads** shall be in End Semester Examinations of Semester I and Semester II taken together.

- A learner shall be allowed to keep term for Semester IV irrespective of grades obtained in each course of Semester III.
- A learner shall be allowed to keep term for Semester V if she/he passes in all heads of Semester I, Semester II, Semester III and Semester IV

OR

She/he has passed in all heads of Semester I and Semester II and fails in not more than **six heads** shall be in End Semester Examinations of Semester III and Semester IV taken together.

- v. A learner shall be allowed to keep term for Semester VI irrespective of grades obtained in each course of Semester V.

Note: **Grade AB** should be considered as **failed** and treated as one head for deciding **ATKT**.

9 Re-Admission in the University

A student who fails and has not been promoted to the higher class will have to repeat the year as a regular student. He /she will be allowed for re- admission on payment of prescribed fees provided he/ she satisfies one of the following conditions:

- 9.1 A candidate is declared failed.
- 9.2 A candidate did not appear in a semester examination and or he/she was granted permission for not to appear in the examination on his/her own request.
- 9.3 A candidate has been detained by the University and has also been permitted to take re-admission.
- 9.4 A candidate promoted with carry over subjects and he /she opted for re-admission

10 Results

- (a) If a student passes all the examinations and fulfills all the requirements for the award of degree his/her result will be shown as “Graduated”.
- (b) The Division awarded will be based on the CGPI. Numerical percentage will be calculated by the following formula

$$y=6.9x+22$$

where y-percentage and x CGPI

the division will be awarded as under:

First Division (Honors)	75% and above
First Division	60% and above
Second Division	less than 60%

- (c) Ranks/Positions will be determined at the end of even semesters. Only those students who fulfill the following conditions will be eligible for ranks/positions:
- (i) They do not have any break in their studies;
- (ii) They have passed every scheduled course in first attempt;
- (iii) They have passed every course on time as per the curriculum;
- (iv) They have earned credits as per the schedule given in the curriculum;
- (v) They have not improved grade in any course after passing the course.

The students who violate any of the above conditions will not be awarded any rank/position. The ranks/positions will be determined on the basis of CPI.

11 Grace Marks

11.1 A student may be awarded grace marks upto the maximum of total 10 marks, in maximum 4 subjects including theory papers, practical, seminar, practical training and/ or

aggregate marks in each academic year provided he / she can be declared to have passed the academic year by the award of these marks

11.2 The grace marks shall not be added to the aggregate marks.

11.3 No grace marks shall be awarded in carry over.

12 Scrutiny

12.1 Scrutiny shall be allowed in only theory papers as per the rules of the university

12.2 Re-evaluation is not permitted

13 Cancellation of Admission

The admission of student at any stage of study shall be cancelled if:

(i) He is not found qualified as per AICTE, state Government norms and guidelines or the eligibility criteria prescribed by the university

or

(ii) He / she is found unable to complete the course within the stipulated time as prescribed in clause 4.

or

(iii) He/ she is found involved in creating indiscipline in the university

or

(iv) He/ she is found involved in any criminal case / has given any false statement.

14 Amendments / Relaxation Clause:

The Academic Council shall have the power to relax or amend any provision provided in the ordinance in any specific matter subject to the approval of Executive Council of the University.

Abbreviations:

SPI: Semester Percentage Index CPI:

Cumulative Performance Index

CGPA: Cumulative Grade Point Average

