



UNIVERSITY OF MUMBAI

INSTITUTE OF DISTANCE AND OPEN LEARNING (IDOL)

Dr. Shankar Dayal Sharma Bhavan, Vidyanagari, Kalina, Santacruz (E),
Mumbai-400 098.

**48th successful years in
Distance Education**

**Providing Higher Education through
Distance mode since 1971**



PROSPECTUS: FACULTY OF COMMERCE

2019-2020

Visit: <http://mu.ac.in/portal/distance-open-learning/> & <http://idoloa.digitaluniversity.ac/>

Email: info@idol.mu.ac.in, idol.uom@groups.facebook.com, Twitter : @idol_uom,

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1. INTRODUCTION

1.1 UNIVERSITY OF MUMBAI:

The University of Mumbai (earlier known as University of Bombay) is one of the oldest and premier Universities in India, established on 18th July, 1857. It is one amongst the first three universities in India, other being Calcutta and Madras universities.

It is the University with Potential for Excellence Award accorded by the UGC. **The University has been reaccredited with 'A' grade by the NAAC.**

University of Mumbai has five campuses (i.e. Fort, Kalina, Ratnagiri, Thane and Kalyan). It has 742 affiliated colleges and 55 departments with an enrolment of more than 7 lakh Students engaged in teaching-learning process. It has established its name in industrial collaboration and runs various professional programmes. The university is leading at national level in sports, cultural and other activities.

1.2 THE INSTITUTE:

The university started its correspondence education on 24th March 1971. It was known as "Directorate of Correspondence Programmes." In the year 1985 it was upgraded as "Directorate of Distance Education", which was further in 1993 upgraded as "Institute of Distance Education" (IDE). In the academic year 2008-09 it has been again upgraded as "Institute Of Distance And Open Learning" (IDOL). Since its inception IDOL is giving high priority to human resource development by introducing various traditional Degree Programmes as well as Technical and Professional Programmes through distance mode.

University of Mumbai is the 7th University in the country which has started Distance Education Program in a conventional set up. Initially it was started with the registration of 845 students which has been grown up to a staggering figure of 67,138 in the last academic year (2018-2019). Students are also doing well by topping the merit list of the university examination and a good number of students securing First Class in B.Com. and M.Com. Many students of IDOL have gone abroad for seeking higher education. Many well known film personalities have been also enrolled in IDOL.

All Programmes offered by the Institute are approved by Distance Education Bureau, UGC, New Delhi.

1.3 REGIONAL CENTERS

Following regional centers are providing support services to the IDOL Students:

1. **Vidyapeeth Vidyarthi Bhavan**, B Road, Churchgate, Mumbai with reading room
2. **Ratnagiri Sub centre**, University of Mumbai at Plot No. P-61, MIDC, Mirjole, Ratnagiri.
3. **Thane Sub Center**, University of Mumbai at Balkum, Runwal Garden, Thane-Bhiwandi Road, Balkum Octroi Naka, Thane – 400 608.
4. **Kalyan Sub centre** – Gandhar Nagar, Khadakpada, Kalyan - West, Maharashtra - 421301

Mainly the distribution of study materials will be carried on by the sub centres

1.4 OBJECTIVES, VISION AND MISSION:

The main objectives of the Institute are:

1. To provide facilities of higher education to the working population, women and adults, who wish to upgrade their education or acquire knowledge in various disciplines.
2. To provide education to poor and such other people who are unable to attend regular face to face class room teaching.
3. To help the students to upgrade educational qualification for academic achievements in the process of lifelong education.
4. To develop education as a lifelong activity so that the individual can refresh his/her knowledge or can acquire knowledge in new areas.

Vision:

To position IDOL as a premier ODL institute responsive to emerging needs of learners by providing education for all.

To produce high quality graduates and contribute towards sustainable development of the university by supporting creation of excellence in teaching, learning and research.

Mission:

The institute shall strive to promote innovative strategies for creation and dissemination of knowledge using available media and technologies so that university graduates acquire relevant capabilities to contribute with diligence to national development and global knowledge pool through their caliber, professionalism, value system and sense of service.

This will be achieved by providing high quality self learning materials with extensive learner support services and to promote community participation for local development.

1.5 SPECIAL FEATURES:

- The institute is presently located in its own building of about 77,000 square feet area with connectivity.
- The learning process is mainly through the medium of printed study materials. The soft copies of the said materials are also available on the web page of IDOL.
- The audio-visual and electronic aids are being added in some subjects as a reference resource.
- The Virtual Learning Class-rooms (VLC) facility for the students is in the development process.
- Independent library having nearly fifty thousand books with a good number of journals of national and international repute and two reading rooms (one at Kalyan campus and second at B Road Churchgate) for the students.
- Guidance lectures (Personal Contact Programmes) for the students at about 58 centers in Mumbai and around.
- Counseling to the students during office hours at Head Quarter by the core faculties. The details of the faculties are uploaded on the IDOL portal.

1.6 INSTRUCTIONAL SYSTEM:

The methodology of instructions at IDOL is different from that of the conventional university/college. Our system is more learner oriented in which the learner is an active participant in the teaching learning process.

IDOL follows the multimedia approach in instructions. It comprises:

1. Printed study materials: These materials are basically in English and wherever possible in Marathi also. The question-papers in the subject other than languages are printed in English with Marathi version. The students can write their answers in English, Marathi, Hindi or Gujarati if they indicate their choice for medium of answering in their Examination Form. **If a student writes his/her answers in any language other than Marathi, Hindi, English and Gujarati, their answers will not be assessed and ZERO marks will be awarded.** Students will have to collect their study materials from Room No. 5 (Backside), ground floor, IDOL Building, on Monday to Friday (11.00am to 5:00pm). The study materials will be also made available on the above said regional centers. However, for the students who are unable to make it, the study materials will be sent through post if he/ she make a written request to the office along with the Xerox copy of Admission Form and complete postal address.

2. Face to face interaction with teachers and Counseling at IDOL by the core faculty is available between 3.00 p.m. to 5 p.m. from Monday to Saturday (excluding 2nd & 4th Saturday of every month and public holidays).

Credit system is not applicable for IDOL students

2. ADMISSION

2.1. ADMISSION SCHEDULE

The students are requested to check the website <http://mu.ac.in/portal/distance-open-learning/> for the updates in the admission schedule.

2.2 ONLINE ADMISSION PROCEDURE:

The admission will be done online. For details the students have to visit our website: www.mu.ac.in/portal/distance-open-learning/ & <http://idoloa.digitaluniversity.ac/> and have to follow the procedure given on the website. If any queries go through the video of the admission process which is uploaded on the same page.

2.3 PAYMENT OF FEES

The students have to pay the fees through Online by using Debit/ Credit Cards/ Internet Banking.

2.4 ATTESTATION OF DOCUMENTS

The self-attested copies of documents/papers will be accepted.

It is made clear that if any false attestation / falsified record are detected, the student will be debarred from the University / institute and in addition a criminal case under relevant section of IPC (viz, 471, 474 IPC etc) will be instituted against him/her.

3. DETAILS OF DEGREE PROGRAMMES UNDER THE FACULTY OF COMMERCE AND MANAGEMENT:

3.1 COURSE WISE ELIGIBILITY CRITERION

Sr. No.		
1.	B.Com (Three Years Degree Programme)	
	F.Y. B.Com	<p>To become eligible for the admission of the three year degree course leading to the Bachelor of Commerce the student have to pass XII (HSC) examination conducted by the different Divisional Boards of the Maharashtra State Board of Secondary and Higher Secondary Education. (As per the ordinance O.2152)</p> <p style="text-align: center;">OR</p> <p>3 years Diploma from MSBTE OR other boards recognized as equivalent (As per equivalence on 24/08/2010)</p> <p style="text-align: center;">OR</p> <p>10+2 ITI course. (As per the circular of Higher & Technical Education Department व्हीओसी - २०१२ / ५९१/ प्र.क्र.२४५ (अ) / व्यशि - ४, दिनांक २८/९/२०१२)</p>
	S.Y. B.Com	<p>Passed in F.Y.B.Com</p> <p style="text-align: center;">OR</p> <p>ATKT not more than two subjects in F.Y.B.Com is allowed as per (annual pattern system)</p> <p style="text-align: center;">OR</p> <p>ATKT not more than two subjects in each of semester I & semester II of F.Y.B.Com is allowed as per (Semester pattern system of affiliated colleges of University of Mumbai). Student have to clear the KT subject in the parent college.</p> <p style="text-align: center;">OR</p> <p>The student of other Universities is allowed if he /she has passed in all the subjects of F.Y.B.Com</p> <p style="text-align: center;">OR</p> <p>The students of F.Y.BMS / F.Y.B.A.F. are eligible to take admission in the Second year B.Com program.</p> <p style="text-align: center;">OR</p> <p>The students of F.Y.B.B.I / F.Y.B.F.M. also eligible to take admission in the Second year B.Com program the only condition is that these students have to clear the subject Foundation Course paper I of First Year B.Com by filling up the examination form of F.Y.B.Com. IDOL in November, 2019.</p> <p>The Students have to clear the KT subject of F.Y.BMS / F.Y.B.A.F./ F.Y.B.B.I / F.Y.B.F.M. from the parent college.</p>

	T.Y. B.Com	<p>Passed in F.Y.B.Com & S.Y.B.Com</p> <p style="text-align: center;">OR</p> <p>Cross KT is not allowed. It means KT for FY and SY is not allowed. The students having KT in not more than two subjects of F.Y.B.Com and have cleared all the subjects of S.Y.B.Com or have failed in not more than two subjects of S.Y.B.Com and have cleared all the subjects of F.Y.B.Com (annual pattern system) will be eligible.</p> <p style="text-align: center;">OR</p> <p>If have failed in not more than two subjects in each of semester I and semester II of First Year and have cleared in all subjects of Second Year semester III and semester IV or vice versa will be eligible.</p> <p>The Students have to clear the KT subject from the parent college.</p> <p style="text-align: center;">OR</p> <p>For the other university students to be clear in F.Y.B.Com & S.Y.B.Com.</p>
2.	M. Com (Two Years Post Graduate Degree course)	
	Part – I	B.Com / BMS/BBI/BAF Degree & (BMM only for Management specialization) (As per the ordinance O.2310)
	Part – II	The student will be eligible for admission in Part II but the admission will be provisional until Passing the M.Com. Part I exam. Students will not be permitted to appear for M.Com. Part - II examination unless and until he/she will pass the Part I examination.

3.2 COURSE WISE FEE

Sr. No.	Course		Fees	
			Fee for General Category	Fee for Reserve Category
1.	B.Com.	F.Y. B.Com.	Rs. 3675/-	Rs. 1435/-
		S.Y. B.Com.	Rs. 3455/-	Rs. 1435/-
		T.Y. B.Com.	Rs. 3705/-	Rs. 1685/-
2.	M.Com	Part - I	Rs. 6015/-	Rs. 1930/-
		Part - II	Rs. 5240/-	Rs. 2180/-

- Document Verification Charges are Rs. 400/- for those students who have passed the Board Examination conducted by other than Maharashtra State Higher Secondary Certificate Board.
- Transference Certificate Fee is Rs. 100/- to those Students who are taking admission in IDOL from Affiliated Colleges of University of Mumbai.
- Eligibility Fee is Rs.220/- to those students who have passed their Examination from Maharashtra State University/ Board & Rs.320/- for other than Maharashtra State University/Board.

3.3 SUBJECT DETAILS OF THE UG PROGRAMMES

The duration of the Degree course Bachelor of Commerce shall be of three years.

First Year B. Com. Course:

For First year B.Com –Total Papers will be 7. (Total Marks 700) and all subjects are compulsory.

(Study Materials are available in English and Marathi)

Sr. No.	Name of the Subject
1.	Foundation Course - Paper- 1
2.	Business Communication (Study Material is Available in English only)
3.	Business Economics Paper I and II (Revised from 2019-20)
4.	Commerce I and II – (Introduction to Business and Service Sector) (Revised from 2018-19)
5.	Environmental Studies
6.	Mathematical and Statistical Techniques (Study Material is Available in English)
7.	Accounting and Financial Management I and II (Revised from 2018-19) (Study Material is Available in English)

Second Year B. Com. Course

For Second Year B. Com- Total Papers will be 7. (Total marks 700)

(Study Material Available in English and Marathi)

Sr. No.	Name of the Subject
1.	Foundation Course - Paper- II
2.	Skill Enhancement Courses (SEC) Group (Any one of the following) I. Advertising (Revised from 2019-20) OR I. Company Secretarial Practice (Revised from 2019-20)
3.	Business Law
4.	Business Economics – Paper – II
5.	Commerce - Paper- III and IV – Management: Function & Challenges and Management: Production & Finance (Revised from 2019-20)
6.	Accounting and Financial Management – Paper III and IV (Revised from 2019-20) (Study Material Available in English only)
7.	*Discipline Specific Elective (DSE) Courses (Any one of the following) I. Financial Accounting and Auditing: (Introduction to Management Accounting and Auditing) OR I. Business Management-Marketing Management

*** In case of DSE it will be compulsory for the students to go with the same Group in T.Y.B.Com** which they have selected in **S.Y.B.Com**. (For e.g. if Financial Accounting and Auditing group is selected then in T.Y.B.Com it becomes compulsory to select two papers of the same group and vice-versa.)

Third Year B.Com Course:

For Third Year B. Com- Total Papers will be 7. (Total marks 700)
(Study Material Available in English and Marathi)

Sr. No.	Name of the Subject
1.	Commerce Paper III (Marketing and Human Resource Management)
2.	Business Economics – Paper III
3.	<p>Financial Accounting and Auditing Group</p> <p>I. Financial Accounting & Auditing – Paper III (Financial Accounting)</p> <p>II. Financial Accounting & Auditing – Paper IV (Cost Accounting Introduction & Basic Concepts)</p> <p>III. Financial Accounting & Auditing – Paper V (Introduction to Management Accounting & Introduction to Auditing)</p> <p>(For Auditing the Study Material is available in Marathi)</p>
	OR
4.	<p>Business Management Group</p> <p>I. Management and Organizational Development – Paper I</p> <p>II. Financial Management Paper II</p> <p>(Study Material available only in English)</p> <p>III. Marketing Management Paper III</p> <p>(Study Material available only in English)</p>
5.	<p>Applied Component Group (Select Any two from the following)</p> <p>I. Export Marketing</p> <p>II. Marketing Research</p> <p>III. Direct and Indirect Taxes</p> <p>IV. Psychology of Human Behaviour</p> <p>(Study Material Available in English)</p>

3.4 UNDER GRADUATE PROGRAMME RELATED RULES:

- Group Passing Rule:**

Group passing rule is applicable for **Financial Accounting and Auditing Group** and **Business Management Group**. **As per this rule** a student who has appeared for T.Y.B.Com examination & failed in any above head of the group the student have to appear for all the three papers in the group (Circular No. UG/293 of 2009 dated 28th July, 2009.)

- Rule for the students who have passed in the supplementary Exam**

The students who are failed and appeared and passed in supplementary exams held in the year 2019 or in the October Exam are not eligible for taking admission in that academic year for the next year (applicable for Second & Third Year B.Com.)

3.5 REQUIRED DOCUMENTS FOR THE ADMISSION OF THE UG DEGREE:

Students have to scan and upload all the original documents required and also have to scan the Photo and Signature during the Registration process

A. First Year B. Com.

1. H.S.C. Marksheet.
2. Birth Proof.

B. Second Year B.Com.

Documents required for the admission of the old students of IDOL

1. Original mark sheet of F. Y. B. Com. and in case of more than one attempt
2. Student have to scan & upload first and last attempt mark sheet of F.Y.B.Com.
3. Previous year's Identity Card/Admission form.
4. Marriage Certificate/ Gazette Notification (particularly for female married students) in case if the student wish to change the name.

Documents required for the students from affiliated colleges of University of Mumbai

1. Original mark sheet of F.Y.B.Com. and in case of more than one attempt student have to scan & upload first and last attempt mark sheet of F.Y.B.Com. Semester pattern students have to upload their semester wise mark sheets.
2. Current year No Objection Certificate from the last attended college.
3. Marriage Certificate/ Gazette Notification (particularly for female married students) in case if the student wish to change the name.

C. Third Year: - B.Com.

Documents required for admission of the old students of IDOL

1. Original mark sheet of First year & Second Year (In case of more than one attempt students have to Scan & upload first and last attempt mark sheet of the respective class)
2. Previous year's Identity Card/Admission form.
3. Marriage Certificate/ Gazette Notification (particularly for female married students) in case if the student wish to change the name.

Documents required for the students from affiliated colleges of University of Mumbai

1. Original mark sheet of First year & Second Year (In case of more than one attempt students have to scan & upload first and last attempt mark sheet of the respective class) Semester pattern students has to upload their marksheet semester wise.
2. Current year No Objection Certificate from the last attended college.
3. Marriage Certificate/ Gazette Notification (particularly for female married students) in case if the student wish to change the name.

3.6 SUBJECT DETAILS OF THE POST GRADUATE PROGRAMMES

The duration of the M.Com degree course shall be of two years. There will be 8 papers carrying 100 marks each (total 800 marks). M.Com. Part - I examination will consist of 4 papers and M.Com Part - II will consist of 4 papers. Each paper will be of three hours duration.

M. Com. Part – I:

(Study Material available in English and Marathi) :

<p style="text-align: center;">Compulsory Subject</p> <p>Strategic Management Economics of Global Trade and Finance</p> <p style="text-align: center;">Group-A- Advanced Accountancy Group</p> <p>Paper-I Advance Financial Accounting (Study Material is available in English only)</p> <p>Paper - II Advanced Cost Accounting (Study Material is available in English only)</p> <p style="text-align: center;">OR</p> <p style="text-align: center;">Group–B- Business Management Group</p> <p>Paper-I Human Resources Management Paper-II Marketing Strategies and Plans</p>

M. Com. Part – II:

(Study Material available in English and Marathi):

<p style="text-align: center;">Compulsory Subject</p> <p>Research Methodology</p> <p style="text-align: center;">Group-A- Advanced Accountancy Group</p> <p>Paper-III Advance Financial Management (Study Material is available in English only)</p> <p>Paper-IV Advanced Auditing (Study Material is available in English only)</p> <p>Paper –V Direct & Indirect Taxes (Revised from 2018-19 by including GST) (Study Material is available in English only)</p> <p style="text-align: center;">OR</p> <p style="text-align: center;">Group – B- Business Management</p> <p>Paper-III Organizational Behaviour Paper-IV International Marketing Paper –V Entrepreneurship Management</p>

3.7 POST GRADUATE PROGRAMME RELATED RULES

1. While taking admission in M.Com – II the students have to keep the same group which they have selected in M.Com Part – I
(For e.g. :- If Advanced Accountancy Group is selected in M. Com Part – I then it is compulsory for the student to select the Accountancy group in M. Com. – II also and vice versa.)
2. It is compulsory for the B.M.M. passed student to select Business Management Group for M. Com Degree.
3. As per the ordinance 0.2316 the student has to appear for M. Com. Class improvement examination within 5 years from the passing year of this degree.
(Please check the link http://archive.mu.ac.in/myweb_test/M.Com%20Class%20Improvement%20Ordinance.pdf for further details)
4. For PG Programme individual subject passing rule has become applicable from the academic year 2016-17
5. Admission will remain valid upto 5 years. Within five years if the student appears for the examination then the validity of the admission will be life time.

3.8 REQUIRED DOCUMENTS FOR THE ADMISSION OF THE PG DEGREE PROGRAMME:

Students have to scan and upload all the original required documents. Photo & Signature has also to scan during the Registration process.

A. M.Com Part I

• Documents required for admission of the old students of IDOL

1. Original mark sheet of Third Year and in case of more than one attempt student should upload First and Last attempt mark sheets of Third Year.
2. Previous year Identity Card/Admission form
3. Marriage Certificate/ Gazette Notification (for female married students) in case of change in name of the student.

• Documents required for the admission of the students from affiliated colleges of University of Mumbai

1. Original mark sheet of Third Year and in case of more than one attempt student should upload First and Last attempt mark sheets of Third Year. In case of Semester Pattern the students have to upload their mark sheets Semester wise.
2. Marriage Certificate/ Gazette Notification (For female married students) in case of change in name of the student

B. M.Com Part II

• Documents required for admission to the old students of IDOL

1. Original mark sheet of M.Com. Part I and in case of more than one attempt the student should upload First and Last attempt mark sheets of M.Com Part I.
2. Previous year Identity Card/ Admission form
3. Convocation Certificate (Degree Certificate)

4. Marriage Certificate/ Gazette Notification (for female married students) in case of change in name of the student.

• **Documents required for the students from affiliated colleges of University of Mumbai**

1. Original mark sheet of M.Com. Part I and in case of more than one attempt the student should upload First and Last attempt mark sheets of M.Com Part I. Semester pattern students have to upload their mark sheets semester wise
2. Recent No Objection Certificate (NOC) from the last attended college.
3. Convocation certificate (Degree Certificate)
4. Marriage Certificate / Gazette Notification (For female married students) in case of change in name of the student.

4. DETAILS OF DIPLOMA PROGRAMMES UNDER THE FACULTY OF COMMERCE AND MANAGEMENT

1. PG Diploma in Financial Management (PGDFM)
2. PG Diploma in Operation Research for Management (PGDORM)

4.1 Post Graduate Diploma in Financial Management (PGDFM) One Year Programme:

• **Eligibility Criteria:**

A Candidate for being eligible to take admission for the post graduate diploma course in Financial Management and Operations Research Management:

- (a) Must hold a University degree in any faculty And
- (b) Must be residing within India
- (c) Defense Service Personnel may be admitted to the course even if they are not degree holders.

• **Fee Structure:**

The fees for one-year Post Graduate Diploma course in Financial Management is Rs. 17,625/-

• **Documents required for PGDFM and PGDORM (one-year course) admission**

Students are requested to scan and upload the following documents:

1. Passport size photograph,
2. Signature,
3. Mark sheet of qualifying exam (convocation certificates if applicable to course) and other documents as per requirements of the online admission process.

• **SUBJECT DETAILS**

Semester -I

Paper No.	Name of the Papers
1	Accounting System
2	Cost & Management Accounting

3	Financial Markets
4	Financial Statement Analysis

Semester II

Paper No.	Name of the Papers
5	Taxation (Direct & Indirect)
6	Financial Management
7	International Finance
8	Investment Management

NOTE:

❖ **For each paper:**

External (written exam) = 80 marks and Internal (assignment) = 20 marks

To pass the examination, the student must secure minimum 32 marks out of 80 marks in each written examination and minimum 08 marks out of 20 marks in each assignment, separately.

4.2 Post Graduate Diploma in Operation Research for Management (PGDORM) One Year Programme:

• Eligibility Criteria:

A Candidate for being eligible to take admission for the post graduate diploma course in Financial Management and Operations Research Management:

(a) Must hold a University degree in any Faculty with two year's working experience in any organization
OR

Must have recognized professional qualification and at least five year's professional experience

(b) Must be residing within India (No. UG/90 of 2015-16)

• Fee Structure:

The fees for one-year Post Graduate Diploma course in Financial Management is Rs. 17,625/-

• Documents required for PGDFM and PGDORM (one-year course) admission: -

Students are requested to scan and upload the following document:

1. Passport size photograph,
2. Signature,
3. Mark sheet of qualifying exam (convocation certificates if applicable to course) and other documents as per requirements of the online admission process.

- **Subject Details**

Semester - I

Paper No.	Name of the Papers
1	Applied Mathematics for Management
2	Basic Statistics for Management
3	Optimisation Models I
4	Linear Programming

Semester- II

Paper No.	Name of the Papers
5	Applied Statistics for Management
6	Optimisation Models II
7	Advanced Linear Programming
8	Project

NOTE:

❖ **For paper no. 1, 2, 3, 4, 5, 6 and 7:**

External (written exam) =80 marks and Internal (assignment) = 20 marks

To pass the examination, the student must secure minimum 32 marks out of 80 marks in each written examination and minimum 08 marks out of 20 marks in each assignment, separately.

❖ **Paper no. 8- PROJECT is of total 100 marks:**

Black book submission= 80 marks (passing marks = 32 marks) and

Viva = 20 marks (passing marks = 08 marks)

***Details about the admission and equivalence of the subjects relating to PGDFM and PGDORM Old Two Year programme will be announced soon.**

IMPORTANT NOTE:

PGDFM and PGDORM Students are not eligible for Scholarship/ Free-ship Scheme.

5. INSTRUCTIONS FOR OBTAINING THE ELIGIBILITY CERTIFICATE

• Who has to obtain the Eligibility Certificate:

1. The students who have passed their 12th Examination from CBSE, ICSE, IB, CIE, NIOS or HSC Boards other than Maharashtra State and wish to take admission in IDOL for First Year B.com.
2. OR completed the DIPLOMA from MSBTE/ state, OR D.ED.
3. The students who have obtained Degree from other than University of Mumbai and wish to take admission for M. Com. In IDOL.

• The Eligibility Certificate will be issued online after approval from Eligibility Unit, Room No. 108 (A), Institute of Distance and Open Learning, Dr. Shankar Dayal Sharma Bhavan, Vidyanagari, Santacruz (E), Mumbai-400 098.

• The students who have completed their Bachelor's Degree from other University but completed any other degree course viz. B.ED, L.L.B., MMS etc from the college affiliated to University of Mumbai and are going to take admission in IDOL for any Post Graduate Course (M.A./M.COM/M.Sc./MCA) are required to obtain Eligibility Certificate from University of Mumbai, IDOL. Such students have to obtain the Eligibility Confirmation Letter from the earlier College / Institute affiliated to Mumbai University from where they have passed B.Ed. /LLB/ MMS etc. and should submit it in IDOL.

• Required Documents for obtaining Eligibility Certificate:

1. Mark sheets of S.S.C. and onwards all examination (HSC, F.Y., S.Y. & T.Y.)
2. Equivalent Certificate wherever required from MSBTE/Tech Board of the concern state (in case of diploma students)
3. Passing/ Convocation/ Degree Certificate
4. Marriage Certificate/ Gazette Notification (particularly for female married students)
5. Original Migration / Transfer Certificate (shall be submitted within 2 months from the date of admission)

• Charges for obtaining Eligibility Certificate:

1. Document Verification Charges are Rs. 400/- for those students who have passed the Board Examination conducted by other than Maharashtra State Higher Secondary Certificate Board and UG / PG courses from other than University of Mumbai.
2. Eligibility fees Rs. 220/- for the students who have passed their examination from Maharashtra State Board / Universities and Diploma from MSBTE.
3. Eligibility fees Rs. 320/- for out of Maharashtra State Universities /Boards other than Maharashtra /Technical Boards of other State.

7. IMPORTANT CIRCULARS & ORDINANCES

Check the links given below for various circulars & Ordinances

1. M. Com class improvement ordinance

http://archive.mu.ac.in/myweb_test/M.Com%20Class%20Improvement%20Ordinance.pdf

2. T.Y.B.Com class improvement ordinance

http://archive.mu.ac.in/myweb_test/T.Y.B.Com%20O.2221.pdf

3. T.Y.B.Com passing circular

<http://mu.ac.in/portal/wp-content/uploads/2014/03/T.-Y.-B.-Com-who-secured-minimum-20-Marks.pdf>

4. For PG Programme individual subject passing rule has become applicable from the academic year 2016-17

8. SUPPORT SERVICES

8.1 PERSONAL CONTACT PROGRAMMES:

1. The Institute organizes guidance and Counseling sessions (lectures) under Personal Contact Programmes for the benefit of Students, in the evening from 6.00 p.m. to 8.00 p.m. or on Sundays/Holidays. The Institute makes available the PCP Centers list with their detailed address on the University website: <http://mu.ac.in/portal/distance-open-learning/> and on the Notice Board of IDOL after completing the admission process.
2. No separate correspondence in this regard will be made.
3. Students are requested to visit the convenient centre for attending these lectures. Detailed time table will be available with the Co-ordinator of the centre or on Notice Board of the College. PCP Programmes for undergraduate courses and post graduate courses are likely to commence from November every year.
4. The students are requested to carry their valid identity cards with them every time when they attend their lectures or visit the Institute of Distance and Open Learning.
5. Students are requested to remain in contact with the center co-ordinator for any change in the Time Table.
6. Attendance for the PCP is not compulsory, but attendance of the students for the PCP is beneficial for getting ideas relating to syllabus, examination pattern and queries regarding any subjects.

8.2 STUDY MATERIALS

Study material is a soul of Distance Learning. In that point of view the institute is providing maximum study materials in both the languages (Marathi and English). The study materials are prepared in SLM format prescribed by DEB and have a best quality.

8.3 LIBRARY FACILITIES

The Institute has an independent library having fifty thousand books including texts and references and 22 research journals and periodicals. The IDOL has its own Air Conditioned reading hall situated in Room No. 215. IDOL provides the book lending facility for the students at the head quarter in Room no. 203. Book lending facility is made available for the students during office hours i.e. from 10:20 am to 06:00 p.m. only on working days. During

the Examination seasons the reading hall has kept open from 08:00 am. to 08:00 pm. on working days as well as on holidays. The reading hall facility is also provided at Vidyapeeth Vidarthi Bhavan, 'B' Road, Churchgate, Mumbai 400 020.

Book lending facility for home-study for 15 days is provided on payment of a deposit of Rs. 200/- in cash at IDOL , Room No. 203, Vidyanagari. The students can claim for the deposit at the end of the academic year or latest before 31st December of the next calendar year, by providing the certificate of no dues or books outstanding in his/her name.

8.4 XEROX FACILITIES

From the academic year 2009-10 institute has make available the Xerox facility to the Students/staff in the premises at a very low cost. Numbers of Students are taking benefits of this scheme.

8.5 SYLLABUS AND OLD QUESTION PAPERS

For the ready reference of the students the institute has uploaded the old question papers and syllabus on our website mu.ac.in/portal/distance-open-learning.

8.6 SMS SERVICE AND SOCIAL NETWORKING SITES

IDOL has started SMS service. Students of IDOL can ask their queries through SMS. They can just type IDOL space, then type their queries with their email and send it to 8082892988 and we will provide them relevant information through sms / emails. IDOL has its own face book page and twitter handle.

8.7 GUIDANCE AND COUNSELING

IDOL conducts PCP lectures at various centers located in Mumbai and suburban areas and also in Konkan region. The institute has also appointed its own teaching faculty for various subjects. At the headquarter our teaching faculty regularly counsel to the students during the office hours on working days. The contact details are made available on the IDOL portal.

9. IMPORTANT RULES AND REGULATIONS

9.1 CANCELLATION OF ADMISSION / REFUND OF FEES

If any Student wishes to cancel his/her admission, he/she should apply in the prescribed form within thirty days from the date of admission and his/her fees will be refunded as per following ordinances:

0.2859(C) : All the fees paid by a Student at the time of admission shall be refunded to him/her after deducting Rs.30/- (Rupees Thirty only) as administrative charges, if the Student informs the Professor-cum-Director, Institute of Distance and Open Learning, in writing within 30 days from the date of his/her admission.

0.2859(D) : All the fees paid by a Student at the time of admission shall be refundable to him/her after deduction of Rs.250/- (Rupees Two Hundred Fifty only) as administrative charges, provided that,

i) At the time of applying for admission, he/she intimates in writing that he/she has also applied or intends to apply for admission to one or more of the professional courses conducted by the

institutions or departments (including the Institute of Distance and Open Learning) of the University or affiliated Colleges to the University.

ii) He/she withdraws his/her application within seven days from the date of his admission to a professional course as mentioned in (i) above, but not later than 30th September, if he/she is a Post-graduate/management Student of the same year. In such cases, it shall be binding on the Student to produce documentary proof of his/her being admitted to the professional course. Students admitted after above mentioned dates, if any, will not be entitled for the refund of the fees.

No. of Days	Amount Deducted
Up to 10 days of admission	Rs. 500/-
11 to 60 days of admission	20% of the total fees
61 to 90 days of admission	30% of the total fees
91 to 120 days of admission	50% of the total fees
After 120 days	No refund

N.B.: (Ordinance 0.2859 for UG programmes) and (Ordinance No(O.3574for PG Programmes)are amended. Fees will be refunded as per revised ordinance. (Please visit our website for these revised ordinances)

2. Incomplete forms without any of the required documents/ information will be rejected.
3. The N.O.C., Statement of Marks / Provisional Statement of Eligibility etc. submitted by the Students will be sent for verification to their previous colleges / institutions and provisional admission will be granted only after the documents get authenticated. Otherwise, the provisional admission given to the Student will automatically get cancelled without any intimation/ notice to the Student. No refund of fees will be given. The matter will also be reported to the police.
4. The Circulars / Notifications giving details of the Personal Contact Programme Lectures, dates of filling in the examination forms, declaration of results, submission of remaining documents, if any, change of subject granted etc. will be displayed on the Notice Boards of the Institute. Details of these will not be sent individually to any Student. It is the responsibility of the Students to obtain information about such matters from time to time. Any complaint regarding non-receipt of any such information will not be accepted as an excuse for lapse on the part of the Student.

9.2 CHANGES IN NAME/ ADDRESS /SUBJECT

1. For making changes in name and address, Student have to apply to the Professor- cum-director, IDOL, in the prescribed form. Change in the name should be supported with documentary evidence such as a Gazette Notification, Marriage Certificate etc.
2. For changing the subject once offered, the Students have to apply before 31st October of the same Academic Year.
3. Learners are requested to fill up form for change in subject/ name at Room No 007 on or before 31st Oct., 2016.

9.3 DUPLICATE IDENTITY CARD

Duplicate Identity Card etc. (Rs. 50)

The prescribed fee for Duplicate Identity Card is Rs.50/- to be paid in cash on any working day from Monday to Friday & 1st and 3rd Saturday during cash transaction hours.

(11 a.m. to 2.30 p.m. with lunch break from 1.00 p.m. to 1.30 p.m.)

The Prescribed form is available in Room No. 007. Only Old Students who are admitted before the academic year 2012-13 can apply.

9.4 DUPLICATE STATEMENT OF MARKS. (RS. 100)

The prescribed fee for Duplicate Mark sheet is Rs.100/- to be paid in cash during cash transaction days and hours. Please attach Affidavit on 100 Rupees Non Judicial Stamp Paper and also attach FIR copy of Police Station.

In the case of F.Y./S.Y. examinations the prescribed application form which gives the details of required documents to be submitted with, is available in IDOL. In the case of T.Y. and other examinations, the prescribed application form is available in the University Examination Section, Mahatma Jyotirao Phule Bhavan (Exam House), Vidyanagari Campus.

9.5 BONAFIDE CERTIFICATE (RS.20/-) AND TRANSCRIPT CERTIFICATE (RS.750/- FOR U.G AND RS.1000/- FOR PG COURSES)

The prescribed fee for applying for the Bonafide Certificate is Rs.20/- and the **Transcript Certificate Under Graduate Programme is Rs.750/- and Post Graduate Programme is Rs.1000/- (per copy)** to be paid in cash during cash transaction days and office hours.

The prescribed application forms for this purpose are available in the Dispatch Section of IDOL. The details of documents required to be submitted are given in these forms.

9.6 TRANSFER CERTIFICATE AND MIGRATION CERTIFICATE:

Whenever a Student desires to leave the Institute (either before completing the course for which he/she has been admitted or after completing the course) will be required to take the following certificate from the Institute/University:

- a) For seeking admission in another institution/college affiliated to this University, a Transference Certificate from the IDOL by paying the prescribed fees of Rs.100/- and applying in the prescribed form with the necessary documents. **(UG/108g1999 Date :- 15/03/1999).**
- b) For seeking admission in other Universities within the country or abroad, the Student is required to obtain Migration Certificate.
- c) The student has to submit the Migration Certificate Form, along with a Demand Draft for Rs.220/- drawn in favour of the Finance and Accounts Officer, University of Mumbai, in the office of the Assistant Registrar (Administration), Institute of Distance and Open Learning.
- d) Before submitting the application for Migration Certificate, he/she has to obtain a Transference Certificate from the Institute of Distance & Open Learning by filling the required form, along with the fees of Rs.100/- in cash from Monday to Friday from 11.00 a.m. to 2.30 p.m. excluding lunch break from 1.00 p.m. to 1.30 p.m.
- e) The prescribed form/s for obtaining above mentioned certificates will be available in the office of the IDOL.

9.7 ADMISSION ON FAKE CERTIFICATES

*If any document submitted by the student at the time of admission of any course at any admission centre and found false and fake then the admission will be cancelled instantly and the matter will be reported to police for further necessary action.

9.8 ADMISSION VALIDITY

The admission is valid for a period of 5 years only for the approved students from the date of admission after which she/he has to take a fresh admission to any course of the institute. Student must insure that he/she should get admission approval within the current academic year. If any student's does not received any confirmation SMS/Email from IDOL office, he/she should immediately contact to the concern section of IDOL. To become the admission valid for lifetime the condition is that the student has to appear for the examination of the said course within the period of five years.

10. RULES AND REGULATIONS RELATING TO EXAMINATION

10.1 GENERAL INSTRUCTIONS

Generally examinations are held twice in a year i. e. in the First half (**Feb/March/April**) and in the second half (**October/ November/December**) of the Calendar Year

- a) Fresh/New Students are eligible to appear for the university examination only after satisfactory completion of one academic year.
- b) Students are permitted to write their answers in English, Hindi, Marathi, and Gujarati if they indicate their choice in the examination form. However, the question papers will be printed in English with only Marathi Version.
- c) In case Students do not appear or appear and fail or ALLOWED TO KEEP TERMS for the examination of higher class (awarded ATKT), can appear as an Ex-Student/Repeater in the Second Half (October-November) examination. For this they are required to make enquiries in the month of July for filling up the Examination Form.
- d) As an Ex-Student/Repeater if he/she wishes to appear for the Feb/ March/ April examination of the next subsequent calendar year he/she is required to make enquiries in the month of December for filling up the examination forms.
- e) The IDOL does not send any information to its Ex-Students/Repeaters.
- f) The time-table of the examination would be uploaded on the web site of IDOL and also on the social networking sites of IDOL 10 days before the date of commencement of the respective examination.
- g) The information regarding the examination seat numbers and examination centre will be displayed on the Hall ticket. The Hall ticket will get available about 4 days before the commencement of the examination. IDOL will send SMS for downloading the Hall ticket with a specific link.

10.2 DOCUMENTS REQUIRED FOR FILLING OF EXAMINATION FORMS.

- a) Identity Card of IDOL
- b) Statement of Marks of all previous attempts with Xerox Copies.

10.3 REFUND OF EXAMINATION FEES

The Rules presently in force relating to refund of examination fees are as follows:

- a) Where a student expires in the period of the examination, the entire fee shall be refunded.
- b) Where a student falls ill subsequent to the submission of his /her application for admission to the examination and is prevented on medical grounds from appearing at the examination, 50% of the fees shall be refunded to him /her by submitting an application of such refund, supported by a medical certificate, to the Professor-cum-Director of the Institute before three days from the date of commencement of the examination.

(Note: By the expression “date of commencement of the examination” is meant the first date of that particular examination and not the date on which the student has to appear for his/her first paper.)

- c) It is necessary that the application for refund should invariably be submitted through the Professor-cum-Director of the Institute. If the refund is granted, the amount will be disbursed to the concern Student through the Finance & Accounts section IDOL (Room no 105).

10.4 CONVOCAATION AND OTHER CERTIFICATES:

- a. The Students who have completed the course (i.e. who have passed their degree exam from the University) they will get their degree certificate after the Convocation.
- b. Enquiries in this regard may be made with The Deputy/ Assistant Registrar, Examination Section, University of Mumbai, Mahatma Jyotirao Phule Bhavan, Examination House, Vidyanagari, Santacruz (East), Mumbai 400 098 on working days during office hours.
- c. Similarly, for duplicate copies of Statement of Marks, Passing Certificate or Degree Certificate, of Graduate examinations, the students have to apply in the prescribed form (during the money transaction hours) at the M. J. Phule Bhavan, Examination House, Accounts Section, Vidyanagari, Santacruz (East), Mumbai 400 098.

10.5 STANDARD OF PASSING

- a. To pass the First Year B.Com examination a student must obtain minimum 35 per cent of the full marks in each Subject.
- b. If the student has failed at the First Year examination in not more than two heads of passing, in this case he/ she will be appear for the First Year examination in the heads in which he/ she has failed either previously or simultaneously with the Second Year examination and his result of the Second Year Examination will not be declared unless he has passed in the subjects of the First Year examination.

10.6 IMPROVEMENT OF CLASS B.COM

O.2217-B : Students who have passed the B.Com Degree examination of this University with the class mentioned in Column 1 and who desire to improve their class as shown in Column 2 below, will be permitted at their option to appear again for the third and final year of the three year B.Com degree examination with the same subjects without being required to keep any terms.

Column 1	Column 2
Pass Class	Second Class/First Class
Second Class	First Class

If the student who reappears for the three year B.Com Degree examination under the provisions of this ordinance fails to improve their class, their performance at such reappearance will be ignored.

11. SELF STUDY TECHNIQUES:

As IDOL is offering all the programmes through Distance Education mode, face to face classroom study is not possible here. But it should not be difficult for you to complete the course if you plan your work schedule carefully. If you practice somewhat systematic way of studying the print materials, much of your job will become easy. We shall give you a few suggestions to make your studies easy and interesting.

We understand that you have many domestic and social commitments to attend to or most of you are from working category and you may not have ample of time for studying. But it is possible to spent some time regularly for your studies. Convince your colleagues and family members that you need some privacy to study and stick to a regular time table. As soon as you receive the study materials start-working on it and don't postpone studying the materials or writing your assignments/responses.

We suggest, you should know the techniques of self study. Your study materials contain a lengthy reading list for reference purpose and for deeper understanding of the content. One strategy that gained wide acceptance is the **SQ3R** technique;

SQ3R stands for the initial letters of the five steps in studying text. The five steps are:

(i) Survey (ii) Question (iii) Read (iv) Recall (v) Review

- **Survey**

Survey refers to the quick glance through the title page, preface, chapter headings, etc. of a text book. Surveying a text helps the Students grasps the main ideas.

A glance at the title page may give you:

- (i) the general subject area
- (ii) the level of approach
- (iii) the author's name and
- (iv) the date and place of publication

Preface helps you decide whether or not the book deserves your attention. Contents tell you what topics the author is dealing with and how he has organized the themes. An index survey will tell you instantly whether or not the text contains what you need. It also helps you save time and efforts by directing you straight to the relevant pages.

- **Question**

Your survey of the text will raise in you some questions. For example glancing at the title page, preface and contents, you might ask yourself:

How far can I depend on this book? Will the book be helpful to me as its preface suggests? Why should the author devote a whole chapter for such and such topic?

Having made your survey and started to question, you are now ready for reading the text.

- **Read**

Reading a text material demands a critical mind. When we read a text, we apply our mind with all its critical skills. Unless we read actively the questions which have been formulated cannot be answered satisfactorily.

It is not advisable to make notes at this stage. This is not the stage to underline words or phrases either. Keeping these two points in view, what perhaps, we can do at the first reading is just to look for the main ideas and the supporting details.

- **Recall**

Reading a text is not the final step in learning. It is, instead, the first step in learning. What is read needs to be recalled for intention. Regular attempts to recall will help improve our learning in three ways

- (i) better concentration
- (ii) chance to remedy misinterpretation and

(iii) reactive reading. How often to recall chiefly depends on ‘how good’ a reader you are.

- **Review**

The purpose of reviewing is to check the validity of our recall. The best way to do this is to do a quick repeat of the other four steps i.e. Survey, Question, Read and Recall.

Although the steps of SQ3R are in the logical and natural order there may be overlapping and repetitions between them. Since Distance Learning Students have to work on their own most of the time during their academic career, in this situation, study skills become very important.

