



UNIVERSITY OF MUMBAI

NAAC Reaccredited in third cycle: A++ Grade with 3.65 CGPA

CENTRE FOR DISTANCE AND ONLINE EDUCATION

Dr. Shankar Dayal Sharma Bhavan, Vidyanagari, Kalina, Santacruz (E),

Mumbai-400 098.

**51st successful years in
Distance Education**

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



PROSPECTUS: FACULTY OF COMMERCE
B.COM
B.Com (Accounting and Finance)
M.COM
PG Diploma in Financial Management
2024-2025

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](https://twitter.com/idol_uom),

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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.

The University has been NAAC Reaccredited in third cycle: A++ Grade with 3.65 CGPA.

University of Mumbai has seven campuses (at Fort, Kalina, Ratnagiri, Thane, Kalyan, Palghar and Sindhudurg). It has 742 affiliated colleges and 55 departments with an enrollment of more than 7 lakh Learners 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 CENTRE FOR DISTANCE AND ONLINE EDUCATION

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 “Centre of Distance and Online Learning” (CDOE). From the academic year 2023-24 it has been again upgraded as “Centre for Distance and Online Education” (CDOE). Since its inception CDOE 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 learners which has been grown up to a staggering figure of 62,926 in the last academic year (2020-2021). Learners are also doing well by topping the merit list of the university examination and a good number of learners securing First Class in B.Com. and M.Com. Many learners of CDOE have gone abroad for seeking higher education. Many well-known film personalities have been also enrolled in CDOE.

All Programmes offered by the Centre 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. **Churchgate Regional Center Vidyapeeth Vidyarthi Bhavan**, B Road, Churchgate, Mumbai with reading room
2. **Ratnagiri Regional Center**, University of Mumbai at Plot No. P-61, MIDC, Mirjole, Ratnagiri.
3. **Thane Regional Center**, University of Mumbai at Balkum, Runwal Garden, Thane-Bhiwandi Road, Balkum Octroi Naka, Thane – 400 608.
4. **Kalyan Regional Center** – Gandhar Nagar, Khadakpada, Kalyan - West, Maharashtra – 421301
5. **Sindhudurga, Sawantwadi Regional Center** -
6. **Palghar Regional Center** (Sonopant Dandekar College) - **(Proposed)**

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 classroom 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 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 Kalina 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 a Marathi version. The students can write their answers in English, & Marathi 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 & English 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.
- 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).

2. ADMISSION

2.1. ADMISSION SCHEDULE

The students are requested to check the website <https://mu.ac.in/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: <https://mu.ac.in/distance-open-learning>

Under Graduate Programmes & Part-II of Post Graduate Programmes
<https://idoloa.digitaluniversity.ac/Login>

For Part-I of Post Graduate Programmes kindly visit
<https://mucdoeadm.samarth.edu.in/>

PAYMENT OF FEES

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

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)				
	<table border="1"> <tr> <td>F.Y. B. Com (CBCS)</td><td> To become eligible for the admission of the three year degree course leading to the Bachelor of Commerce the student has 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) OR 3 years Diploma from MSBTE OR other boards recognized as equivalent (As per equivalence on 24/08/2010) OR 10+2 ITI course. (As per the circular of Higher & Technical Education Department वहीओसी - २०१२ / ५९७/ प्र.क्र.२४५ (अ) / व्यशि - ४, दिनांक २८/९/२०१२) </td></tr> <tr> <td>S.Y. B. Com (CBCS)</td><td> Passed in F.Y.B.Com OR ATKT not more than two subjects in F.Y.B.Com is allowed as per (annual pattern system) OR 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). Students have to clear the KT subject in the parent college. OR The student of other Universities is allowed if he /she has passed in all the subjects of F.Y.B.Com OR The students of F.Y.BMS / F.Y.B.A.F. are eligible to take admission in the Second year B.Com program. OR 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. 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. </td></tr> </table>	F.Y. B. Com (CBCS)	To become eligible for the admission of the three year degree course leading to the Bachelor of Commerce the student has 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) OR 3 years Diploma from MSBTE OR other boards recognized as equivalent (As per equivalence on 24/08/2010) OR 10+2 ITI course. (As per the circular of Higher & Technical Education Department वहीओसी - २०१२ / ५९७/ प्र.क्र.२४५ (अ) / व्यशि - ४, दिनांक २८/९/२०१२)	S.Y. B. Com (CBCS)	Passed in F.Y.B.Com OR ATKT not more than two subjects in F.Y.B.Com is allowed as per (annual pattern system) OR 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). Students have to clear the KT subject in the parent college. OR The student of other Universities is allowed if he /she has passed in all the subjects of F.Y.B.Com OR The students of F.Y.BMS / F.Y.B.A.F. are eligible to take admission in the Second year B.Com program. OR 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. 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.
F.Y. B. Com (CBCS)	To become eligible for the admission of the three year degree course leading to the Bachelor of Commerce the student has 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) OR 3 years Diploma from MSBTE OR other boards recognized as equivalent (As per equivalence on 24/08/2010) OR 10+2 ITI course. (As per the circular of Higher & Technical Education Department वहीओसी - २०१२ / ५९७/ प्र.क्र.२४५ (अ) / व्यशि - ४, दिनांक २८/९/२०१२)				
S.Y. B. Com (CBCS)	Passed in F.Y.B.Com OR ATKT not more than two subjects in F.Y.B.Com is allowed as per (annual pattern system) OR 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). Students have to clear the KT subject in the parent college. OR The student of other Universities is allowed if he /she has passed in all the subjects of F.Y.B.Com OR The students of F.Y.BMS / F.Y.B.A.F. are eligible to take admission in the Second year B.Com program. OR 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. 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.				

	T.Y. B. Com (CBCS)	Passed in F.Y.B.Com & S.Y.B.Com OR Cross ATKT is not allowed. It means ATKT for FY and SY is not allowed. The students having ATKT in not more than two courses of F.Y.B. Com and have cleared all the subjects of S.Y.B. Com or have failed in not more than two courses of S.Y.B. Com and have cleared all the subjects of F.Y.B. Com (CBCS system) will be eligible. OR If Learner has failed in not more than two courses in each of semester I and II of First Year and have cleared in all subjects of Second Year semester III and IV or vice versa will be eligible. The students have to clear the ATKT subject from the parent college. OR For the other university students to be clear in F.Y.B.Com & S.Y.B.Com.
2	B.Com (Accounting and Finance) (Three Years Degree Programme)	
	F.Y. B.Com (Accounting and Finance) (CBCS) (Semester – I)	A candidate for being eligible for admission to the Bachelor of Commerce (Accounting & Finance) Degree Course shall have passed XII Examination or the Maharashtra Board of Higher Secondary Education or its equivalent and secured not less than 45% marks in aggregate at first attempt (40% in case of reserved category). (As per the ordinance 0.5204) Every Candidate admitted to the degree Course in the Constituent/affiliated College recognised institution, conducting the course shall have to register himself/herself with the University. Learners passing an examination equivalent to S.Y.J.C. of the Higher Secondary Board, Mumbai and Inter-Mediate (Arts/Science/Commerce) of University of Mumbai or from other states & immigrating from other Universities, Boards & seeking admission to the F.Y. of the Three Year Integrated Degree Course will be admitted only on production of a Valid “Provisional Eligibility Certificate” issued by the University of Mumbai for the current academic year and for the desired course. Such Learners should submit a migration certificate, statement of marks and passing certificate in original along with true copies within two months, from the date of admission, failing which their admission is liable to be cancelled.
	F.Y. B.Com (Accounting and Finance) (CBCS) (Semester – II)	A learner shall be allowed to keep term for Semester - II irrespective of number of courses of failure in the Semester - I.
	S.Y. B.Com (Accounting and Finance) (CBCS) (Semester – III)	A learner shall be allowed to keep term for Semester III if he/she passes each of Semester I and Semester II OR A learner fails in not more than FOUR courses of Semester I and Semester II taken together with not more than TWO courses at each of Semester I &

		Semester II. (i.e. not more than two ATKT in semester I and II)
	S.Y. B.Com (Accounting and Finance) (CBCS) (Semester – IV)	A learner shall be allowed to keep term for Semester IV irrespective of number of courses of failure in Semester III.
	T.Y. B.Com (Accounting and Finance) (CBCS) (Semester – V)	A learner shall be allowed to keep term for Semester V if he/she passes Semester I, Semester II, Semester III and Semester IV. OR A learner shall pass Semester I and Semester II and fails in not more than FOUR courses of Semester III and Semester IV taken together with not more than TWO courses at each of Semester III & Semester IV. (i.e. not more than two ATKT in semester III and IV) OR A learner shall pass Semester III and Semester IV and fails in not more than FOUR courses of Semester I and Semester II taken together with not more than TWO courses at each of Semester I & Semester II. (i.e. not more than two ATKT in semester I and II)
	T.Y. B.Com (Accounting and Finance) (CBCS) (Semester – VI)	A learner shall be allowed to keep term for Semester VI irrespective of number of courses of failure in the Semester V
3.	M. Com (Two Years Post Graduate Degree course) Semester System	
	Part – I (NEP 2020)	B.Com / BMS/BBI/BAF Degree & (BMM only for Management specialization) (As per the ordinance O.2310)

	Part – II (CBCS)	Semester III A learner Shall be allowed to keep term for semester III, Notwithstanding, that the learner may not have appeared for the Examinations of Semester I or II OR, irrespective of number of courses of failure in the Semester I And / or Semester II, Semester IV A learner Shall be allowed to keep term for semester IV, irrespective of number of courses of failure in the Semester I and / or Semester II, And / OR Semester III, A Learner is allowed to appear for Semester IV Examination' but the result of semester IV shall be <u>Kept in abeyance</u> until the learner passes all courses of semester – I, II, & III.
4	Diploma Course in Financial Management	
		A Candidate for being eligible to take admission for the diploma course in Financial 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.

3.2 COURSE WISE FEE-2024-25

Sr. No.	Course		Fees	
			Fee for General Category	
1.	B.Com.	F.Y. B.Com.	Rs 5882/-	
		S.Y. B.Com.	Rs 5662/-	
		T.Y. B.Com.	Rs 5912/-	
2.	M.Com	Part – I (Sem I & II)	Rs 9004/-	
		Part-II (Sem III & IV)	Rs 8229/-	

SR.NO	Course	Fees for Reserve category	SC	ST	OBC	SBC	VJNT
1	B.Com.	F.Y. B.Com.	Rs 3362 /-	Rs 3362 /-	Rs 3962 /-	Rs 3962 /-	Rs 3962 /-
		S.Y. B.Com.	Rs 3342 /-	Rs 3342 /-	Rs 3942 /-	Rs 3942 /-	Rs 3942 /-
		T.Y. B.Com.	Rs 3592 /-	Rs 3592 /-	Rs 4192 /-	Rs 4192 /-	Rs 4192 /-
2	M.COM	Part-I	Rs 4619/-	Rs 4619/-	Rs 5219/-	Rs 5219/-	Rs 5219/-
		Part - II	Rs 4869 /-	Rs 4869 /-	Rs 5469 /-	Rs 5469 /-	Rs 5469 /-

Important Instructions for reserve category students are given in the link given below

<https://mu.ac.in/wp-content/uploads/2024/06/Scholarship-Information-Instructions-2024-25.docx.pdf>

3.3 SUBJECT DETAILS OF THE UG PROGRAMMES

3.3.1 First Year B. Com. (CBCS) semester pattern

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

First Year B. Com. (CBCS) semester pattern

First year B. Com programme has divided in two semesters (I&II). Each semester has contained seven (07) courses of 100 marks each except Foundation course, examination of the same has divided in Internal for 25 Marks & Externals for 75 Marks. Online MCQ test of 25 Marks will be conducted for internals.

F.Y.B.COM CBCS SYSTEM SEMESTER-I			
SR.NO.	SUBJECT CODE	COURSE	CREDIT
		Discipline Specific Elective(DSE) Courses	
1	UBCOMFSI.1	Accountancy and Financial Management I	3
		Discipline Related Elective(DRE) Courses	
2	UBCOMFSI.2	Commerce I	3
3	UBCOMFSI.3	Business Economics I	3
		Ability Enhancement Compulsory Courses (AECC)	
4	UBCOMFSI.4	Business Communication I	3
5	UBCOMFSI.5	Environmental Studies I	3
		Skill Enhancement Courses (SEC)	
6	UBCOMFSI.6.1	Foundation Course I	2
		Core Courses (CC)	
7	UBCOMFSI.7	Mathematical and Statistical Techniques I	3

TOTAL			20
F.Y.B.COM CBCS SYSTEM SEMESTER-II			
SR.NO	SUBJECT CODE	COURSE	CREDIT
		Discipline Specific Elective(DSE) Courses	
1	UBCOMFSII.1	Accountancy and Financial Management II	3
		Discipline Related Elective(DRE) Courses	
2	UBCOMFSII.2	Commerce II	3
3	UBCOMFSII.3	Business Economics II	3
		Ability Enhancement Compulsory Courses (AECC)	
4	UBCOMFSII.4	Business Communication II	3
5	UBCOMFSII.5	Environmental Studies II	3
		Skill Enhancement Courses (SEC)	
6	UBCOMFSII.6.1	Foundation Course II	2
		Core Courses (CC)	
7	UBCOMFSII.7	Mathematical and Statistical Techniques II	3
TOTAL			20

Second Year B. Com. (CBCS) semester pattern

Second year B. Com programme has divided in two semesters (III & IV). Each semester has contained seven (07) courses of 100 marks each except Foundation course, examination of the same has divided in Internal for 25 Marks & Externals for 75 Marks. Online MCQ test of 25 Marks will be conducted for internals.

S.Y.B.COM CBCS SYSTEM SEMESTER-III			
SR.NO	SUBJECT CODE	COURSE	CREDIT
1	UBCOMFSIII.1	Accounting and Financial Management III	3
		Discipline Specific Elective(DSE) Courses (Any one)	
2	UBCOMFSIII.2.1	2. Financial Accounting and Auditing IV- Management Accounting	3
	UBCOMFSIII.2.2	2. Business Management I- Marketing Management	3
		Discipline Related Elective(DRE) Courses	
3	UBCOMFSIII.3	Commerce III	3
4	UBCOMFSIII.4	Business Economics III	3
		Skill Enhancement Courses (SEC) Group (Any one)	
5	UBCOMFSIII.5.01	1. Advertising III	3
	UBCOMFSIII.5.07	2. Company Secretarial Practice III	3
		Skill Enhancement Courses (SEC)	
6	UBCOMFSIII.6.1	Foundation Course III	2
		Core Courses (CC)	
7	UBCOMFSIII.7	Business Law III	3
TOTAL			20
S.Y.B.COM CBCS SYSTEM SEMESTER-IV			
SR.NO	SUBJECT CODE	COURSE	CREDIT

1	UBCOMFSIV.1	Accounting and Financial Management V	3
		Discipline Specific Elective(DSE) Courses (Any one)	
2	UBCOMFSIV.2.1	2. Financial Accounting and Auditing IV- Introduction to Auditing	3
	UBCOMFSIV.2.2	2. Business Management II- Marketing Management	3
		Discipline Related Elective(DRE) Courses	
3	UBCOMFSIV.3	Commerce IV	3
4	UBCOMFSIV.4	Business Economics IV	3
		Skill Enhancement Courses (SEC) Group (Any one)	
5	UBCOMFSIV.5.01	1. Advertising IV	3
	UBCOMFSIV.5.07	2. Company Secretarial Practice IV	3
		Skill Enhancement Courses (SEC)	
6	UBCOMFSIV.6.1	Foundation Course IV	2
		Core Courses (CC)	
7	UBCOMFSIV.7	Business Law IV	3
TOTAL			20

*** 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 (CBCS) semester pattern:

Third year B. Com programme has divided in two semesters (V & VI). Each semester has contained six (06) courses of 100 marks each. Examination of the same will be conducted as per the rules and regulations of the University of Mumbai.

T.Y.B.COM CBCS SYSTEM SEMESTER - V			
SR.NO	SUBJECT CODE	SUBJECT	CREDIT
1		Discipline Specific Elective (DSE) Courses (Any one group)	
1.1	23101	Financial Accounting and Auditing VII Financial Accounting	4
1.2	23107	Financial Accounting and Auditing VIII Cost Accounting	4
		OR	
1.1	23102	Business Management Paper - III	4
1.2	23108	Business Management Paper - IV	4
		Discipline Related Elective (DRE) Courses	
3	23114	Commerce V	3
4	23113	Business Economics V	3
5		Ability Enhancement Courses (AEC) (Any two)	
5.1	23116	I. Export Marketing	3
5.2	23132	II. Marketing Research	3
5.3	23115	III. Direct and Indirect Taxes	3
5.4	23122	IV. Psychology of Human Behavior	3
TOTAL			20
T.Y.B.COM CBCS SYSTEM SEMESTER - VI			
SR.NO	SUBJECT CODE	SUBJECT	CREDIT
1		Discipline Specific Elective (DSE) Courses (Any one group)	
1.1	83001	Financial Accounting and Auditing IX Financial Accounting	4
1.2	83007	Financial Accounting and Auditing X Cost Accounting	4
		OR	
1.1	83002	Business Management Paper - V	4
1.2	83008	Business Management Paper - VI	4
		Discipline Related Elective (DRE) Courses	
3	83014	Commerce VI	3
4	83013	Business Economics VI	3
5		Ability Enhancement Courses (AEC) (Any two)	
5.1	83016	I. Export Marketing	3
5.2	83037	II. Marketing Research	3
5.3	83015	III. Direct and Indirect Taxes	3
5.4	83022	IV. Psychology of Human Behaviour	3
TOTAL			20

3.3.2 B.COM (ACCOUNTING AND FINANCE) PROGRAMME:

A Programme is a set of courses that are linked together in an academically meaningful way and generally ends with the award of a Certificate or Diploma or Degree depending on the level of knowledge attained and the total duration of study. B.Com (Accounting and Finance) will now be referred to as PROGRAMME.

COURSE:

The term "COURSE" under the Credit System corresponds to the word 'SUBJECT' used currently. For instance, subjects like Financial Accounting (Elements of Financial Accounting) – I, Cost Accounting (Introduction and Element of Cost) – I, Financial Management (Introduction to Financial Management) – I, etc. included under the B.Com (Accounting and Finance) programme would now be referred as 'COURSE'.

MODULE AND UNIT:

A module aims at developing a clearly identifiable and certifiable portion of the curriculum, expressed in terms of competence objectives. Units often remain a sub-division of modules.

CBCS PATTERN:

Choice Based Credit System (CBCS) follows the semester pattern where two consecutive semesters (I and II) constitute an academic year; Grading and evaluation of learners' performance in each course take place at the end of each semester. CBCS uses a credit-based grading system instead of percentage-wise system.

CREDIT:

A unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.

GRADE:

It is an index of the performance of learners in a said course. Grades are denoted by letters O, A+, A, B+, B, C, D and F.

GRADE POINT:

It is a numerical weight allotted to each letter grade on a 10-point scale. The marks scored in the examination is converted to grades based on the following grade point table

Grade	Marks	Grade Point	Performance
O	80 & Above	10	Outstanding
A+	70 to 79.99	9	Excellent
A	60 to 69.99	8	Very Good
B+	55 to 59.99	7	Good
B	50 to 54.99	6	Above Average
C	45 to 49.99	5	Average
D	40 to 44.99	4	Pass
F	Less than 40	0	Fail

CREDIT POINT:

It is the product of grade point and number of credits for a course.

3.9 EXAMINATION UNDER CBCS PATTERN:

As it is semester pattern, there will be two semesters in each academic year. Learners have to appear in exams twice a year. Each semester-end examination will be for 100 marks per course which will be further segregated into two components

Sr. No.	Component	Marks
1.	Internal Assessment	25
2.	Semester End Examination	75
	Total	100

3.10 PASSING STANDARDS:

The learner to pass a course will have to obtain minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment & Semester End Examination, i.e. the learner shall obtain minimum of 40% marks (i.e. 10 out of 25) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 30 out of 75) separately, to pass the course and minimum of Grade D in each project, wherever applicable, to pass a particular semester.

A learner will be said to have passed the course if the learner passes the Internal Assessment & Semester End Examination together.

3.11 Semester Grade Point Average (SGPA):

It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a learner in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

3.12 Cumulative Grade Point Average (CGPA):

It is a measure of overall cumulative performance of a learner over all semesters. The CGPA is the ratio of total credit points secured by a learner in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

3.13 GRADE CARD UNDER CBCS PATTERN:

Based on the grades earned, a grade certificate shall be issued to all the registered learners after every semester. The grade certificate will display the course details (code, title, number of credits, grade secured) along with SGPA of that semester and CGPA earned till that semester.

3.14 FEE STRUCTURE

Programme		Fees	
		Fee for General Category	
B.Com (Accounting and Finance)	First Year	Rs 11322/-	
	Second Year	Rs 11102/-	
	Third Year	Rs 11352/-	

SR.NO	Course		SC	ST	OBC	SBC	VJNT
1	B.Com (Accounting and Finance)	F.Y.BAF	Rs 3362 /-	Rs 3362 /-	Rs 3962 /-	Rs 3962 /-	Rs 3962 /-
		S.Y.BAF	Rs 3342 /-	Rs 3342 /-	Rs 3942 /-	Rs 3942 /-	Rs 3942 /-
	Reserve Category fees	T.Y.BAF	Rs 3592 /-	Rs 3592 /-	Rs 4192 /-	Rs 4192 /-	Rs 4192 /-

Important Instructions for reserve category students are given in the link given below
<https://mu.ac.in/wp-content/uploads/2024/06/Scholarship-Information-Instructions-2024-25.docx.pdf>

3.15 COURSE DETAILS OF THE B.COM (ACCOUNTING AND FINANCE) PROGRAMMES:

Course Break Up

Sr. No.	Year	Semester	No. of Courses	Credits	Semester	No. of Courses	Credits	Total Courses	Total Credits
1	First	I	7	20	II	7	20	14	40
2	Second	III	7	20	IV	7	20	14	40
3	Third	V	6	20	VI	6	20	06	40
			20	60		20	60	40	120

F.Y.B.COM (ACCOUNTING AND FINANCE)

F.Y.B.COM (Accounting and Finance) CREDIT SYSTEM SEM – I

SR. NO.	SUBJECT CODE	SUBJECT	CREDIT
1		Elective Courses (EC)	
1	UA_FFSI.1	Financial Accounting (Elements of Financial Accounting) - I	3
2	UA_FFSI.2	Cost Accounting (Introduction and Element of Cost) – I	3
3	UA_FFSI.3	Financial Management (Introduction to Financial Management) – I	3
2		Ability Enhancement Courses (AEC)	
2A		Ability Enhancement Compulsory Courses (AECC)	
4	UA_FFSI.4	Business Communication – I	3
2B		Skill Enhancement Courses (SEC)	
5	UA_FFSI.5.1	Foundation Course – I	2
3		Core Courses (CC)	
6	UA_FFSI.6	Commerce (Business Environment) – I	3
7	UA_FFSI.7	Business Economics – I	3
		TOTAL	20

F.Y.B.COM (Accounting and Finance) CREDIT SYSTEM SEM – II

SR. NO.	SUBJECT CODE	SUBJECT	CREDIT
1		Elective Courses (EC)	
1	UA_FFSII.1	Financial Accounting (Special Accounting Areas) – II	3
2	UA_FFSII.2	Auditing (Introduction and Planning) – I	3
3	UA_FFSII.3	Innovative Financial Services	3
2		Ability Enhancement Courses (AEC)	
2A		Ability Enhancement Compulsory Courses (AECC)	
4	UA_FFSII.4	Business Communication – II	3
2B		Skill Enhancement Courses (SEC)	
5	UA_FFSII.5.1	Foundation Course – I	2
3		Core Courses (CC)	
6	UA_FFSII.6	Business Law (Business Regulatory Framework) – I	3
7	UA_FFSII.7	Business Mathematics	3
		TOTAL	20

S.Y.B.COM (ACCOUNTING AND FINANCE)

S.Y.B.COM (Accounting and Finance) CREDIT SYSTEM SEM – III			
SR. NO.	SUBJECT CODE	SUBJECT	CREDIT
1		Elective Courses (EC)	
1	UA_FFSIII.1	Financial Accounting (Special Accounting Areas) – III	3
2	UA_FFSIII.2	Cost Accounting (Methods of Costing) – II	3
3	UA_FFSIII.4	Taxation - II (Direct Taxes Paper - I)	3
2		Ability Enhancement Courses (AEC)	
2A		Ability Enhancement Compulsory Courses (AECC)	
4	UA_FFSIII.6	Information Technology in Accountancy – I	3
2B		Skill Enhancement Courses (SEC)	
5	UA_FFSIII.7.1	Foundation Course- Contemporary Issues- III	2
3		Core Courses (CC)	
6	UA_FFSIII.8	Business Law (Business Regulatory Framework) – II	3
7	UA_FFSIII.9	Business Economics – II	3
		TOTAL	20
S.Y.B.COM (Accounting and Finance) CREDIT SYSTEM SEM – IV			
SR.NO.	SUBJECT CODE	SUBJECT	CREDIT
1		Elective Courses (EC)	
1	UA_FFSIV.1	Financial Accounting (Special Accounting Areas) – IV	3
2	UA_FFSIV.2	Management Accounting (Introduction to Management Accounting)	3
3	UA_FFSIV.4	Taxation - III (Direct Taxes- II)	3
2		Ability Enhancement Courses (AEC)	
2A		Ability Enhancement Compulsory Courses (AECC)	
4	UA_FFSIV.6	Information Technology in Accountancy – II	3
2B		Skill Enhancement Courses (SEC)	
5	UA_FFSIV.7.1	Foundation Course- Contemporary Issues- IV	2
3		Core Courses (CC)	
6	UA_FFSIV.8	Business Law (Company Law) – III	3
7	UA_FFSIV.9	Research Methodology in Accounting and Finance	3
		TOTAL	20

T.Y.B.COM (ACCOUNTING AND FINANCE)

T.Y.B.COM (Accounting and Finance) CREDIT SYSTEM SEM – V			
SR. NO.	SUBJECT CODE	SUBJECT	CREDIT
1		Elective Courses (EC)	
1	44803	Cost Accounting – III	3
2	44804	Financial Management – II	3
3	44806	Taxation - IV (Indirect Taxes - II)	3
4	44809	Management II	3
2		Core Courses (CC)	
5	44801	Financial Accounting – V	4
6	44802	Financial Accounting – VI	4
		TOTAL	20

T.Y.B.COM (Accounting and Finance) CREDIT SYSTEM SEM – VI			
SR.NO.	SUBJECT CODE	SUBJECT	CREDIT
1		Elective Courses (EC)	
1	85602	Cost Accounting – IV	3
2	85603	Financial Management – III	3
3	85604	Taxation - V (Indirect Taxes- III)	3
4	85607	Economics Paper III (Indian Economy)	3
2		Core Courses (CC)	
5	85601	Financial Accounting – VII	4
6	UA_FFSVI.8	Project Work	4
		TOTAL	20

3.4 UNDER GRADUATE PROGRAMME RELATED RULES:

● Rule for the students who have passed in the supplementary Exam

The students who have failed and appeared and passed in supplementary exams held in the year 2020 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.)

- [ATKT for examinations as per Credit Based Semester and Grading System for UG programmes](https://old.mu.ac.in/wp-content/uploads/2022/02/UG_52-Revised-ATKT-rule-Sem-V_Addl-Exam-I-II-III-IV.pdf)
https://old.mu.ac.in/wp-content/uploads/2022/02/UG_52-Revised-ATKT-rule-Sem-V_Addl-Exam-I-II-III-IV.pdf

REQUIRED DOCUMENTS FOR THE ADMISSION OF THE Under Graduate Programme (B. A, B. Com, B. Com (Accounts & Finance), B.Sc.I.T & B.Sc. Comp.sci) :

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, (CBCS) semester pattern for the students coming from Maharashtra Board.

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

B. Second Year B. Com (CBCS) semester pattern

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

1. Original mark sheet of F.Y and in case of more than one attempt students have to scan & upload first and last attempt mark sheet of F.Y Semester pattern students have to upload their semester wise mark sheets.
2. Current year No Objection Certificate with the PNR number mention on it from the last attended college.
3. Marriage Certificate/ Gazette Notification (particularly for female married students) in case the student wishes to change the name.
4. After the admission process the student should take the print of the “Application of Transfer certificate form” available in admission login along with the admission form and submit the same in previous college for the transfer certificate.

Documents required for the Old students of IDOL. University of Mumbai

1. Original mark sheet of First 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 the student wishes 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.
- 2 Marriage Certificate/ Gazette Notification (particularly for female married students) in case the student wishes 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)
2. Current year No Objection Certificate with the PNR number mention on it from the last attended college.
3. Marriage Certificate/ Gazette Notification (particularly for female married students) in case the student wishes to change the name.
4. After the admission process the student should take the print of the "Application of Transfer certificate form" available in admission login along with the admission form and submit the same in previous college for the transfer certificate.

Students (CBCS Semester pattern) of IDOL of academic year 2020-21 and onwards whose PNR No. is generated can use the same for this admission process. There is no need to upload the documents

3.6 SUBJECT DETAILS OF THE POST GRADUATE PROGRAMMES

The duration of M. Com programme, its two years. There are four semesters, consists four courses in each semester divided in 75 marks for externals & 25 marks for internal examinations. Online examination will be conducted for internals. Decision regarding external examination will be taken as per the guidelines of University of Mumbai.

M.Com Semester Pattern As per NEP – 2020 – Semester – I & II

M.Com Semester – I (Accountancy Group) As Per NEP 2020			
Major	Mandatory	Advanced Cost and Management Accounting - I	04
Major	Mandatory	Direct and Indirect Taxation (Income Tax)	04
Major	Mandatory	Advanced Financial Accounting	04
Major	Mandatory	Advanced Trends in Accounting - I	02
Major	Elective	Mutual Fund Management and Wealth Management	04
RM	RM	Research Methodology	04
M.Com Semester – I (Management Group) As Per NEP 2020			
Major	Mandatory	Strategic Management	04
Major	Mandatory	Human Resource Management	04
Major	Mandatory	Business Ethics	02
Major	Mandatory	Consumer Behaviour	04
Major	Elective	Supply Chain Management	04
RM	RM	Research Methodology	04

M.Com Semester – II (Accountancy Group) As Per NEP 2020			
Major	Mandatory	Advanced Cost Accounting	04
Major	Mandatory	Corporate Finance	04
Major	Mandatory	Direct and Indirect Taxation (Goods and Services Tax)	04
Major	Mandatory	Advanced Trends in Accounting - II	02
Major	Elective	Risk Management	04
		OJT/FT	04
M.Com Semester – II (Management Group) As Per NEP 2020			
Major	Mandatory	Customer Relationship Management (CRM)	04
Major	Mandatory	Brand Management	04
Major	Mandatory	Professional Intelligence	04
Major	Mandatory	Hospitality Management	02
		OJT/FT	04
Major	Elective	Safety & Health Management at Work	04

M.Com Semester Pattern [CBCS Pattern (75:25)] Semester – III & IV

M.COM PART - II CBCS SYSTEM SEMESTER-III			
SR.NO.	SUBJECT CODE	SUBJECT	CREDIT
Elective Courses (EC) (ANY ONE GROUP)			
Group A: Advanced Accounting, Corporate Accounting and Financial Management			
A.1	72201	Advanced Financial Accounting	06
A.2	72206	Direct Tax	06
A.3	72211	Advanced Cost Accounting	06
A.4	72221	Financial Services	06
		TOTAL	24
Group B: Business Studies (Management)			
B.1	72202	Human Resource Management	06
B.2	72207	Rural Marketing	06
B.3	72212	Entrepreneurial Management	06
B.4	72217	Marketing Strategies and practices	06
		TOTAL	24

M.COM PART - II CBCS SYSTEM SEMESTER-IV			
SR.NO.	SUBJECT CODE	SUBJECT	CREDIT
Elective Courses (EC) (ANY ONE GROUP)			
Group A: Advanced Accounting, Corporate Accounting and Financial Management			
A.1	67501	Corporate Financial Accounting	06
A.2	67506	Indirect Tax- Introduction of Goods and Service Tax	06
A.3	67511	Financial Management	06
A.4	67521	Personal Financial Planning	06

		TOTAL	24
Group B: Business Studies (Management)			
B.1	67502	Supply chain management and logistics	06
B.2	67507	Advertising and sales Management	06
B.3	67512	Retail Management	06
B.4	67522	Management of Business Relations	06
		TOTAL	24

3.8 REQUIRED DOCUMENTS FOR THE ADMISSION OF THE POST GRADUATE DEGREE PROGRAMMES M.COM:

Students have to scan and upload all the original documents required and also have to scan the Photo and Signature during the Registration process. (In case of more than one attempt students have to Scan & upload first and last attempt mark sheet of the respective class)

M.COM (CBCS) semester pattern First Year

Documents for the students coming from IDOL /University of Mumbai

1. Marksheets of Fifth Semester & Sixth semester of Bachelor's degree program. (Third year B. Com marksheet in case of annual pattern students)
2. Birth Proof.
- 3) Marriage Certificate/ Gazette Notification (particularly for female married students) in case the student wishes to change the name

Documents for the students coming from Affiliated colleges of University of Mumbai.

1. Marksheets of Fifth Semester & Sixth semester of Bachelor's degree program. (Third year B. Com marksheet in case of annual pattern students)
2. Birth Proof.
- 3) Marriage Certificate/ Gazette Notification (particularly for female married students) in case the student wishes to change the name
- 4) After the admission process the student should take the print of the "Application of Transfer certificate form" available in admission login along with the admission form and submit the same in previous college for the transfer certificate.

M.COM (CBCS) semester pattern Second Year

Documents for the students coming from University affiliated colleges.

1. Marksheets of first Semester & Second Semester of M.COM part-I.
2. Birth Proof.
- 3 Current year No Objection Certificate with the PNR number mention on it from the last attended college.
4. After the admission process the student should take the print of the "Application of Transfer certificate form" available in admission login along with the admission form and submit the same in previous college for the transfer certificate.

Documents required for admission of the old students of IDOL

- 1) Original mark sheet of Part-I
- 2) Previous year's Identity Card/Admission form.
- 3) Marriage Certificate/ Gazette Notification (particularly for female married students) in case the student wishes to change the name.

Students of IDOL of academic year 2020-21 & 2021-22 whose PNR No. is generated can use the same for this admission process. There is no need to upload the documents.

3.9 DETAILS OF DIPLOMA PROGRAMME UNDER THE FACULTY OF COMMERCE AND MANAGEMENT

1. PG Diploma in Financial Management (PGDFM)

3.1 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 21,264/-**

• ***Documents required for PGDFM (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.

3.10 INSTRUCTIONS FOR OBTAINING THE ELIGIBILITY CERTIFICATE

Important Instructions for students belonging to eligibility cases of all the programmes.

<https://mu.ac.in/wp-content/uploads/2024/06/Eligibility-Case-Information-Instructions.docx.pdf>

1. Migration Certificate: Student should obtain migration certificate from the previous University and submit to IDOL, University of Mumbai within 45 days 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.

4. INSTRUCTIONS FOR SCHOLARSHIP STUDENTS

The students have to follow the instructions in the given link given below

<https://mu.ac.in/wp-content/uploads/2024/06/Scholarship-Information-Instructions-2024-25.docx.pdf>

Students belongs to OBC/SBC/VJNT categories interested to take admission in Programmes (B.Sc.I.T/Comp.sci, M.Sc.I.T/Comp.sci, & M.C.A) are hereby informed that the GOI post matric scholarship facility is subject to the permission of the GOI social welfare department. If the department does not approve for the scholarship facility the student has to pay the entire remaining fees or else their admission in IDOL will get cancelled.

5. 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

6. SUPPORT SERVICES

6.1 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 center for attending these lectures. Detailed time tables will be available with the Coordinator of the center or on the 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 coordinator 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.

6.2 STUDY MATERIALS

Study material is the 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 the best quality.

6.3 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 is 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 Vidyarthi 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.

6.4 XEROX FACILITIES

From the academic year 2009-10 institute has made 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.

6.5 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.

6.6 FACEBOOK & TWITTER

IDOL Facebook link : <https://www.facebook.com/idol.uom>

IDOL Twitter Handle: @idol_uom

6.7 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 the students during the office hours on working days. The contact details are made available on the IDOL portal.

7. IMPORTANT RULES AND REGULATIONS

7.1 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.

7.2 CHANGES IN NAME/ ADDRESS /SUBJECT

1. To edit the name and address or subject on the admission or examination forms students have to take a print of online application form and visit to the concerned department to take an approval and after that visit to the technical department Room No.314 to edit the respective form.
2. For changing the subject once offered, the Students have to apply before 31st October of the same Academic Year.

7.3 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.

(11:00 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. 001. Only Old Students who are admitted before the academic year 2012-13 can apply.

The students who had done online admission their Identity cards are available in their respective login.

7.4 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.

7.5 BONAFIDE CERTIFICATE (RS.20/-) AND TRANSCRIPT CERTIFICATE (RS.750/- FOR U.G AND RS.750/- 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.750/- (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.

7.6 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 a Migration Certificate.

University of Mumbai is introducing the online program of applying migration certificate through online mode. The students interested in taking admission in other universities needs to apply for Transfer certificate + migration certificate.

- 1) To apply for Migration certificate candidate should apply for transfer certificate.
- 2) Candidate should apply for Transfer Certificate in IDOL.
- 3) Candidate should fill the offline prescribed form for Transfer certificate available in IDOL.
- 4) Candidate should pay the fees in cash accordingly in account section of IDOL between 11:00 am to 2:30 pm. (Monday to Friday, Except second & fourth Saturdays and public holidays)
- 5) Candidate should take the original copy of Transfer certificate along with the Enrollment & Eligibility confirmation letter from IDOL and can proceed with the online process of applying migration certificate and pay the online fees.
- 6) Migration Department, University of Mumbai will send the original Migration certificate at your address by post.
- 7) The link of applying online migration :- <https://mu.migrationcertificate.in/>

7.7 ADMISSION ON FAKE CERTIFICATES

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

7.8 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. Students must ensure that he/she should get admission approval within the current academic year. If any student does not receive any confirmation SMS/Email from the IDOL office, he/she should immediately contact the concerned 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.

8. RULES AND REGULATIONS RELATING TO EXAMINATION

8.1 GENERAL INSTRUCTIONS

Generally, examinations are held twice in a year, in case of semester pattern (sem I, III & V) examination are held in November/December and (sem II, IV & VI) are held in March/April/May of the respective academic year.

And in case of annual pattern scheme the examination will conduct as First half (**March/April/May**) and in the second half (**October/ November/December**) of the Calendar Year for annual pattern.

- 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 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 center 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.

8.2 DOCUMENTS REQUIRED FOR FILLING OF EXAMINATION FORMS.

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

8.3 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” means 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 concerned Student through the Finance & Accounts section IDOL (Room no 105).

8.4 CONVOCATION AND OTHER CERTIFICATES:

- a. The Students who have completed the course (i.e. who have passed their degree exam from the University) 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.

8.5 STANDARD OF PASSING (Yearly/Semester)

- a. To pass the First Year B.Com examination a student must obtain a 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.

Semester Pattern

ATKT rules for students from affiliated colleges of University of Mumbai under CBGS pattern who wish to seek admission to IDOL (Old ATKT system of Yearly Exam Pattern)

The students from colleges affiliated to the University of Mumbai who wish to seek admission to IDOL courses are eligible for admission to SYBA/B. Com & TYBA/B. Com according to the new ATKT rules formulated by University of Mumbai vide circular No UG/52of 2013-14 dated 26th August 2013.

Rules for admission to SYBA/B. Com (College to IDOL)

- A) A student shall be allowed to keep term (ATKT) in Second Year only if he/she fails in not more than **Two Subjects** in each of semester I and semester II of First Year.

Rules for admission to TYBA/B. Com (College to IDOL)

- A) A student shall be allowed to keep term (ATKT) in Third Year only if he/she fails in not more than **Two Subjects** in each of semester I and semester II of First Year. And he/she must have passed Second Year semester III and semester IV in full.

OR

- B) A student shall be allowed to keep term (ATKT) in Third Year only if he/she fails in not more than Two Subjects in each of semester III and semester IV of Second Year. And he/she must have passed First Year semester I and semester II in full.

NB- 1) A student shall not be allowed to keep term in Third year if he/she fails in any of the subject of First Year and also in any of the subject of Second Year (Cross ATKT)

2) ATKT Should be appeared & cleared in respective college

As per the University of Mumbai circular UG/157 of 2012-13 dated 28th March 2013, a student from affiliated colleges of University of Mumbai who is eligible to seek admission to higher class in IDOL but he/she has not fully passed the lower examination, will be required to pass the subject concerned from the parent (earlier) college and not from the current (present) college/institute (IDOL).

8.6 IMPROVEMENT OF CLASS B.COM

O.2221: 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.

9. 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 a 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 the working category and you may not have ample time for studying. But it is possible to spend 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 textbook. Surveying a text helps the Students grasp 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 effort by directing you straight to the relevant pages.

- **Question**

Your survey of the text will raise 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 a topic?

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

- **Read**

Reading 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.

