



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.

**55th 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
2025-2026

Visit: <http://mu.ac.in/portal/distance-open-learning/> Email: info@idol.mu.ac.in Facebook: [idol.uom@groups.facebook.com](https://www.facebook.com/idol.uom@groups.facebook.com) ,
Twitter: @idol_uom, Whatsapp link- <https://www.whatsapp.com/channel/0029VaA72qFInlqGaMNqjt40>
YouTube channel link: <https://youtube.com/@idoluniversityofmumbai>

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1.1 THE 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 a University with Potential for Excellence Award accorded by the UGC.

The University has been reaccredited with ‘A++’ with (CGPA 3.65) by NAAC.

In addition UGC has granted **Category I Status** to the **University of Mumbai**.

University of Mumbai has seven campuses along with the headquarter there are six sub campuses (i.e. **Fort campus** (Main Headquarter), **Churchgate, Kalina, Thane, Kalyan, Ratnagiri, and Sawantwadi**). 742 affiliated colleges and 55 departments with an enrolment of more than 7 lakh Students are engaged in the 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 ABOUT THE CDOE:

The university started its correspondence education on 24th March 1971. It was known as “Directorate of Correspondence Programmes.” In 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 the “The Institute of Distance and Open Learning” (IDOL) is now as per ODL regulation 2020 it is named as **“CENTRE FOR DISTANCE AND ONLINE EDUCATION”** (CDOE) in February 2024. Since its inception CDOE has been giving high priority to human resource development by introducing various traditional Degree Programmes as well as Technical and Professional Programmes through distance and online mode.

University of Mumbai is the 7th University in the country which has started a Distance Education Program in a conventional set up. Initially it started with the registration of 845 students which has grown up to a staggering figure of 76,495 (2016-2017) in the last academic year. Students are also doing well by topping the merit list of the university examination and have bagged Gold Medal in M.A. Sanskrit, M.A. Marathi and Chancellor’s Medal in M.A. Hindi. There are a good number of students securing FirstClass B.A./B.Com. and M.A. / M.Com. Many students of CDOE have gone abroad seeking higher education in the USA, UK, Australia, Canada, New Zealand etc. Many well-known film personalities have also been enrolled in CDOE.

All programs offered by the Institute under the Faculty of Humanities and Interdisciplinary Studies are approved by the University Grant Commission- Distance Education Bureau (UGC-DEB), New Delhi, vide letter F. No. 1-11/2019 (DEB-I) dated 31/07/2019.

As per ODL regulation CDOE is operating in three tier system as follows

Headquarter, Dr. Shankar Dayal Sharma Bhavan, Vidyanagari Campus, University of Mumbai, Santacruz (East), Mumbai, 400098

CDOE Regional Centers:

1. Vidyarthi Bhavan, B Road, **Churchgate**, Mumbai.

2. **Thane Sub Campus:** University of Mumbai at Balkum, Runwal Garden, Thane-Bhiwandi Road, Balkum Octroi Naka, Thane – 400 608. Student counselling/guidance is available at this centre.
3. **Kalyan Sub Campus:** At Gandhari Village, Vasant Valley Road, Khadakpada, Kalyan (W).
4. **Ratnagiri Sub Campus:** University of Mumbai at Plot No. P-61, MIDC, Mirjole, Ratnagiri. Student counselling/guidance is available at this centre.
5. **Sawantwadi Regional Center,** Sawantwadi, Dist. Sindhudurg.

The Center for Excellence in E-Content Development (CEED)

The Center for Excellence in E-Content Development (CEED), was inaugurated on 17th November 2023 in the presence of Hon'ble Minister Higher and Technical Education, Shri Chandrakant Patil. It operates from the Centre for Distance and Online Education, University of Mumbai, to create learner-centred 4 Quadrant e-content as per UGC SWAYAM MOOCs guidelines for various courses. It is located in Room Number 204, CDOE building, University of Mumbai.

1.3 AIMS AND OBJECTIVES:

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 people who cannot attend regular face to face classroom teaching.
3. To help the students 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.
5. To provide online education to learners as per UGC-DEB regulation 2020.

1.4 Vision and Mission

Vision:

To position CDOE 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 calibre, 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 take education to the needy and 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.
- * Curricular contents, mode of examination and the degrees to be awarded are the same as applicable to the students of the colleges affiliated to the University of Mumbai.
- * The learning process of the Institute is mainly through the medium of printed study materials.
- * The audio-visual and electronic aids are being added in some subjects as a reference resource.
- * The institute is also developing the Virtual Learning Class-rooms (VLC) facility for the students as an additional facility.
- * The institute has an independent library and two reading rooms for the students. Fifty thousand books are available with a good number of journals of national and international repute.
- * Guidance lectures (Personal Contact Sessions) are conducted every year at about 76 centres in Mumbai and around.
- * Counselling to the students during office hours at Headquarters is given by the core faculty.

NEP-2020

The National Education Policy 2020 envisions an education system rooted in Indian ethos that contributes directly to transforming India, that is Bharat, sustainably into an equitable and vibrant knowledge society, by providing high-quality education to all, and thereby making India a global knowledge superpower. The Policy envisages that the curriculum and pedagogy of our institutions must develop among the students a deep sense of respect towards the Fundamental Duties and Constitutional values, bonding with one's country, and a conscious awareness of one's roles and responsibilities in a changing world. The vision of the Policy is to instil among the learners a deep-rooted pride in being Indian, not only in thought, but also in spirit, intellect, and deeds, as well as to develop knowledge, skills, values, and dispositions that support responsible commitment to human rights, sustainable development and living, and global well-being, thereby reflecting a truly global citizen.

1.6 INSTRUCTIONAL SYSTEM

The methodology of instructions at the Centre for Distance and Online Education of the University of Mumbai 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.

CDOE follows the multimedia approach in instructions. It comprises

1. Printed study 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, 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.005 (Backside), ground floor, CDOE Building on Monday to Friday (11.00a.m. to 5:00p.m.). However, for the students who are unable to make it, they can download the study material from the official website. (www.mu.ac.in)
2. Face to face interaction with teachers and Counseling at CDOE by the core faculty is available between the times 3.00 p.m. to 5.00 p.m. from Monday to Saturday (excluding 2nd & 4th Saturday of every month and public holidays) in Room No. 106 A and 007, CDOE building, University of Mumbai

Office Bearers CDOE

	Director	Prof. (Dr.) Shivaji D. Sargar M.A. M.Phil, Ph.D, SET, English literature, Director, CDOE
	Deputy Director	Dr. Madhura Kulkarni M. Com., Ph.D. Deputy Director, CDOE
	Deputy Registrar	Dr. Leeladhar V. Bansod Public Relation Officer (PRO)
	Deputy Registrar (Exam & Admin)	Neelkanth Talwadekar Deputy Registrar

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:

Official website- Students are requested to follow only the official website for all the notices related to Examination & Admission and other important updates	https://mu.ac.in/distance-open-learning
Website for admission in First Year Under graduate programmes & Part I & II Post graduate Programmes For students taking admission in (NEP) Scheme	https://mucdoeadm.samarth.edu.in/
Website for admission in Second & Third Year Under graduate programmes & Part II Post graduate Programmes For students taking admission in (CBCS) Scheme	https://idoloo.digitaluniversity.ac/

Attestation of Documents

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

It is made clear that if any false attestation / falsified record is 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.

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 (NEP-2020)	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 □□□□□□ - □□□□ / □□□□ / □□□□.□□□□ (□) / □□□□□ - □, □□□□□□ □□/□□/□□□□)
	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. CDOE 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) (NEP-2020) (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) (NEP-2020) (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 (NEP-2020)	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 FEES-2024-25

Sr. No.	Course	Fees		
		Fees for General Category	Reserve category	
1.	B.Com.	F.Y.B.Com.	6,070/-	3,500/-
		S.Y.B.Com.	5,850/-	3,480/-
		T.Y.B.Com.	6,100/-	3,730/-
2.	B.Com (Accounting and Finance)	F.Y.B.Com. (A & F)	11,760/-	3,500/-
		S.Y.B.Com. (A & F)	11,540/-	3,480/-
		T.Y.B.Com. (A & F)	11,790/-	3,730/-
3.	M.Com	Part – I (Sem I & II)	9,265/-	4,820/-
		Part-II (Sem III & IV)	8,490/-	5,070/-
4.	PGDFM	-	22,385/-	NA

- 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 CDOE 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 those other than Maharashtra State University/Board.
- **Details for scholarship Students-**
https://mu.ac.in/wp-content/uploads/2025/05/Scholarship_2025-2026_Information_Instruction.pdf
- **Details for Eligibility case Students –**
<https://mu.ac.in/wp-content/uploads/2024/06/Eligibility-Case-Information-Instructions.docx.pdf>

3.3 SUBJECT DETAILS OF THE UG PROGRAMMES

3.3.1 B. Com. (CBCS) semester pattern

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

First Year B. Com. NEP-2020 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.

FYBCOM- (Accountancy)										
Academ ic Level	Semest er	Major (M1) Mandatory (2+2+2)	Electi ve	Minor (M2) (2)	OE other Faculty (2+2)	VSC, SEC (Related to core) (2+2)	AEC, IKS, VEC	OJT, FP, CEP, CC, RP	Cum Cr/semest er	Degree/ Cumm Cr.
SEM I										
4.5	I	1) Accountanc y & Financial Managem ent-I (Credits - 02)	NA	NA	English Grammar for Competitive Examination s - I (ENGLISH- HUMANITI ES) (Credits - 02)	Vocationa l Skills in Accountin g– I (Credits - 02)	AEC- Communicat ion Skills in English I (ENGLISH- HUMANITI ES) (Credits - 02)	CC- Introducti on to Cultural Activities (Credits - 02)	22	UG Certifica te 44
		2) Fundament als of Managem ent -I (Credits - 02)			Indian Economic Policy- II (ECONOMI S - HUMANITI ES) (Credits - 02)	Vocationa l Skills in Accountin g– II (Credits - 02)	VEC- Indian Constitution (Credits - 02)	NA		
		3) Commerce- I (Introducti on to Business) (Credits - 02)			NA	NA	Indian Knowledge System (Credits - 02)	NA		
SEM II										
	II	1) Accountanc y & Financial Managem ent-II (Credits - 02)	NA	1) Accounti ng Paper-I (Credits - 02)	Environment al Issues and Management (Credits - 02)	Vocationa l Skills in Accountin g– III (Credits - 02)	AEC- (02 Credits) □□□□ □□□□□□□ □ (□□□□□□ □□□ □□□□□□□ □□□□ □□□ □□□□□□□	CC- Foundatio n and Exploratio n of Performin g and Fine Arts (Credits - 02)	22	

							□□□□) (Credits - 02) OR Optional □□□□□ □□□□ : □□□□ □□ □□□□ (Credits - 02) OR Optional French language and culture for Hospitality (Credits - 02)		
		2) Fundament als of Managem ent -II (Credits - 02)			Introduction to the Capital Market of India (Credits - 02)	Vocational Skills in Accounting- IV (Credits - 02)	VEC- (02 Credits) Environment al Management & Sustainable Development -I (Credits - 02)	NA	
		3) Commerce- II (Introducti on to Service Sector) (Credits - 02)			NA	NA	NA	NA	

FYBCOM- (Business Management)										
Acade mic Level	Seme ster	Major (M1) Mandatory (2+2+2)	Elective	Minor (M2) (2)	OE other Faculty (2+2)	VSC, SEC (Related to core) (2+2)	AEC, IKS, VEC	OJT, FP, CEP, CC, RP	Cum Cr/sem ester	Degre e/ Cum m Cr.
SEM I										

4.5	I	1)Fundamentals of Management - I (02 Credits)	NA	NA	English Grammar for Competitive Examinations - I (ENGLISH-HUMANITIES) (02 Credits)	VSC-Fundamentals of Start Ups (02 Credits)	AEC-Communication Skills in English I (ENGLISH-HUMANITIES) (02 Credits)	CC-Introduction to Cultural Activities (02 Credits)	22	UG Certificate 44
		2) Accountancy & Financial Management-I (02 Credits)			Indian Economic Policy- II (ECONOMIS - HUMANITIES) (02 Credits)	SEC-Negotiation Skills (02 Credits)	VEC- Indian Constitution (02 Credits)			
		3) Commerce-I (Introduction to Business) (02 Credits)					Indian Knowledge System (02 Credits)			
SEM II										
	II	1)Fundamentals of Management - II (02 Credits)	NA	1) Fundamentals of Business and Financial Analysis (02 Credits)	Environmental Issues and Management (GEOGRAPHY- ID) (02 Credits)	VSC- Mall Management (02 Credits)	AEC- (02 Credits) लेखन कौशल्ये १ (कायालयीन लेखनव्यवहार आणि पत्रव्यवहार) Optional हिन्दी भाषा : कौशल के आधार Optional French language and culture for Hospitality	CC- "Foundation and Exploration of Performing and Fine Arts" (02 Credits)	22	
		2) Accountancy & Financial Management-II (02 Credits)			Introduction to the Capital Market of India (ECONOMIS - HUMANITIES)	SEC-Business Leadership skills (02 Credits)	VEC- (02 Credits) Environmental Management & Sustainable Development -I			

					S) (02 Credits)					
		3) Commerce-II (Introduction to Service Sector) (02 Credits)								

F. Y. B.Com (Commerce) Semester I										
Academic Level	Semester	Major (M1) Mandatory (2+2+2)	Electives	Minor	Open Electives (OE) ('2 + 2 Cr.)	VSC. SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr.	Degree/Cum Cr.
4.5	I	Commerce I Introduction to business (02 Cr.)	NIL	NIL	Indian Economic Policy- II	VSC Fundamentals of Start Ups (02 Cr.)	AEC (02 Cr.) Business Communication Skills I (B.Com.)	CC- Introduction to Cultural Activities (02 Cr.)	22	UG Certificate 44
		Accountancy (02 Cr.)	NIL	NIL	English Grammar for Competitive Examinations - I	SEC Negotiation Skills (02 Cr.)	VEC (02 Cr.) Indian Constitution			
		Business Management	NIL	NIL			IKS (02 Cr.)			

		ment (02 Cr.)							
		F. Y. B.Com (Commerce) Semester II							
II		Commer ce II (02 Cr.) Introduct ion to service sector		Fundament als of Business I (02 Cr.)	Environme ntal Issues and Manageme nt (02 Cr.)	VSC Mall Manage ment (02 Cr.)	AEC (02 Cr.) लेखन कौशल्ये १ (कायालयीन लेखनव्यवहार आणि पत्रव्यवहार) Optional हिन्दी भाषा : कौशल के आधार Optional French language and culture for Hospitality	CC- Foundation and Exploration of Performing and Fine Arts	22
		Account ancy (02 Cr.)			Introductio n to the Capital Market of India (02 Cr.)	SEC Busines s Leaders hip skills (02 Cr.)	VEC (02 Cr.) Environmenta l Management & Sustainable Development -I		
		Business Managm ent (02 Cr.)					IKS (02 Cr.)		

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)

3.3.2.1 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.

3.3.2.2 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'.

3.3.2.3 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.

3.3.2.4 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.

3.3.2.5 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.

3.3.2.6 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.

3.3.2.7 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

3.3.2.8 CREDIT POINT:

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

3.3.2.9 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

3.3.2.10 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.

3.3.2.11 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.

3.3.2.12 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.

3.3.2.13 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.

3.3.2.14 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

FYBCOM- (Accountancy and Finance)

Academic Level	Semester	Major (M1) Mandatory (4+2)	Elective	Minor (M2) (2)	OE other Faculty (2+2)	VSC, SEC (Related to core) (2+2)	AEC, IKS, VEC	OJT, FP, CEP, CC, RP	Cum Cr/semester	Degree / Cumm Cr.
SEM I										
4.5	I	1) Financial Accounting-I (Credits - 04)	NA	NA	English Grammar for Competitive Examinations - I (ENGLISH - HUMANITIES) (Credits - 02)	Vocational Skills in Accounting & Finance Paper -I (Credits - 02)	AEC- Communication Skills in English I (ENGLISH - HUMANITIES) (Credits - 02)	CC- Introduction to Cultural Activities (Credits - 02)	22	UG Certificate 44
		2) Auditing-I (Credits - 02)			Indian Economic Policy- II (ECONOMICS - HUMANITIES) (Credits - 02)	Vocational Skills in Accounting & Finance Paper -II (Credits - 02)	VEC- Indian Constitution (Credits - 02)	NA		
		NA			NA	NA	Indian Knowledge System (Credits - 02)	NA		

						AEC- (02 Credits) लेखन कौशल्ये १ (कायालयी न लेखनव्यवहार आणि पत्रव्यवहार) (Credits - 02)			
	II	1) Financial Accounting - II (Credits - 04)	NA	1) Minor in Accounting- I (Credits - 02)	Environmental Issues and Management (Credits - 02)	Vocational Skills in Accounting Paper – III (Credits - 02)	OR Optional हिन्दी भाषा : कौशल के आधार (Credits - 02) OR Optional French language and culture for Hospitality (Credits - 02)	CC - Foundation and Exploration of Performing and Fine Arts (Credits - 02)	22
		2) Auditing-II (Credits - 02)			Introduction to the Capital Market of India (Credits - 02)	Vocational Skills in Accounting Paper – IV (Credits - 02)	VEC- (02 Credits) Environmental Management & Sustainable Development -I	NA	

							(Credits - 02)			
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F.Y.B.COM (ACCOUNTING AND FINANCE)

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_FFSVL8	Project Work	4
		TOTAL	20

3.3.2.15 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) :

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

Generating an ABC Id (Academic Bank of Credits) & DEB Id is compulsory to all the students

Link to generate ABC Id- <https://www.abc.gov.in/>

Link to Generate DEB Id - <https://deb.ugc.ac.in/studentDEBID>

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 CDOE. 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.

Students of CDOE 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

C. Third Year B. Com, Documents required for admission of the old students of CDOE.

- 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 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 of CDOE 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

3.3.3 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
		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
		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 As per NEP – 2020 – Semester – III & IV

M.Com Semester – III (Accountancy Group) As Per NEP 2020			
Major	Mandatory	Corporate Financial Accounting	04
Major	Mandatory	Advanced Auditing	04
Major	Mandatory	Financial Services	04
Major	Mandatory	Advanced Trends in Accounting – III	02
Major	Elective	Accounting and Taxation of Ecommerce Industries	04
		Research Project	04

M.Com Semester – III (Management Group) As Per NEP 2020			
Major	Mandatory	Entrepreneurial Management	04
Major	Mandatory	Marketing Strategies and Practices	04
Major	Mandatory	Talent Management	04
Major	Mandatory	Social Media Marketing	02
Major	Elective	Marketing Research	04
		Research Project	04

M.Com Semester – IV (Accountancy Group) As Per NEP 2020			
Major	Mandatory	Advanced Financial Management	04
Major	Mandatory	International Financial Reporting Standards	04
Major	Mandatory	Personal Financial Planning	04
Major	Elective	Auditing and Assurance (Accounting Ethics and Corporate Governance)	04
		Research Project	06
M.Com Semester – IV (Management Group) As Per NEP 2020			
Major	Mandatory	Corporate Restructuring	04
Major	Mandatory	Service Industry	04
Major	Mandatory	Advertising	04
Major	Elective	Indian Ethos in Business	04
		Research Project	06

3.3.3.1 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)

Generating an ABC Id (Academic Bank of Credits) & DEB Id is compulsory to all the students

Link to generate ABC Id- <https://www.abc.gov.in/>

Link to Generate DEB Id - <https://deb.ugc.ac.in/studentDEBID>

M.COM (CBCS) semester pattern First Year

Documents for the students coming from CDOE /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 CDOE

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 CDOE 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.

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

1. PG Diploma in Financial Management (PGDFM) 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.

2 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 CDOE 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 CDOE.
- 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 CDOE for any Post Graduate Course (M.COM) are required to obtain Eligibility Certificate from University of Mumbai, CDOE. 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 CDOE.
 - **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)
 6. Migration Certificate: Student should obtain migration certificate from the previous University and submit to CDOE, 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/2022/07/scholarshi-Banner.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 CDOE 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 CDOE 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 CDOE has its own Air Conditioned reading hall situated in Room No. 215. CDOE 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 CDOE , 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 <https://mu.ac.in/distance-open-learning> .

6.6 FACEBOOK & TWITTER

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

CDOE Twitter Handle: @idol_uom

6.7 GUIDANCE AND COUNSELING

CDOE 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 CDOE 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 CDOE. 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 CDOE. 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 CDOE 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 CDOE.
- 3) Candidate should fill the offline prescribed form for Transfer certificate available in CDOE.
- 4) Candidate should pay the fees in cash accordingly in account section of CDOE 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 CDOE 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/>
Helpline: - For queries related to online application for migration certificate: Contact: -8291111002
Email: info@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 CDOE office, he/she should immediately contact the concerned section of CDOE. 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 CDOE 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 CDOE and also on the social networking sites of CDOE 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. CDOE 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 CDOE
- 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 CDOE (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 CDOE (Old ATKT system of Yearly Exam Pattern)

The students from colleges affiliated to the University of Mumbai who wish to seek admission to CDOE 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/52 of 2013-14 dated 26th August 2013.

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

- 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 CDOE)

- 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 CDOE 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 (CDOE).

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 CDOE 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.

