

# **Centre for Distance and Online Education (CDOE)** Jamia Millia Islamia New Delhi

## BACHELOR OF COMMERCE (BCOM) Programme Guide 2022-23



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#### **MESSAGE FROM CDOE**

Dear Students,

It is a pleasure welcoming you to Jamia Millia Islamia for the **B.Com** Programme under distance/online mode being offered at the Centre for Distance and Open Learning.

Education, needless to reiterate, is a *sine qua non* for the growth of a nation and personality development of its citizens. Plagued by the existence of various structural problems and prejudicial practices leading to divisiveness in the social order, various governments that have struggled to evolve an egalitarian order based on Gandhiji's dream of social justice and Nehru's meditations on equity have finally found an answer in education. Distance education is, one of the many, multi-pronged instrument adopted to promote literacy across India. It aims not just to foster social mobility and lifelong education but also to uphold the core values of the Indian society, that is, democracy, secularism, social justice and equality of opportunity.

The Jamia Millia Islamia in its endeavor to endorse and promote these values and advance literacy, has pledged to take education to the doorsteps of the learners.

I wish you success in your educational endeavors.

Professor Jessy Abraham Hony. Director CDOE, JMI

#### PROGRAMME COORDINATR

**Dr. Sabiha Khatoon** Centre for Distance and Online Education Jamia Millia Islamia New Delhi-110025 Phone: 26921264 Extn.

#### 1. ABOUT THE PROGRAMME

#### **1.1** Introduction of the Programme

Centre for Distance and Open Learning has introduced the B.Com (distance mode) Programme, keeping in mind the heterogeneous nature and varied needs of that section of our society which for some reason or the other has missed or has not had the opportunity for further studies in conventional colleges or universities, or belong to far flung areas or to the deprived sections of the society. This Programme helps to develop skill in matters related to commerce and to create additional avenue of self-employment and also benefit an to various financial/commercial/business institutions by providing them with suitable qualified persons.

#### **1.2** Duration of the Programme

Minimum duration of the Programme:	3 (Three) Year
Maximum duration of the Programme:	6 (Six) Year

#### **1.3** Medium of Instruction: English & Hindi.

#### **1.4 Programme Fee**

Previous Year	Rs. 7200/-
Second Year	Rs. 7200/-
Final Year	Rs. 7200/-

### **1.5 Brief Programme Structure**

#### 1<sup>st</sup> YEAR

S.	Course	Course Name	EVALUAT	Total	
No	Code		Assignment	Theory	
1.	B.Com-101	Money & Financial System	30	70	100
2.	B.Com-102	Financial Accounting	30	70	100
3.	B.Com-103	Company Law	30	70	100
4.	B.Com-104	Business Law	30	70	100
5.	B.Com-105	Business Economics	30	70	100
6.	B.Com-106	Principle of Business Management	30	70	100
	Total	· · · · · ·	180	420	600

#### 2<sup>nd</sup> YEAR

S.	Course	Course Name	EVALUATIO	Total	
No	Code		Assignment	Theory	
1.	B.Com-201	Business Communication	30	70	100
2.	B.Com-202	Business Mathematics & Statistics	30	70	100
3.	B.Com-203	Corporate Accounts	30	70	100
4.	B.Com-204	Principles of Marketing	30	70	100
5.	B.Com-205	Information Technology in Business	30	70	100
6.	B.Com-206	Business Environment	30	70	100
	Total	•	180	420	600

#### **3rd YEAR**

S. No	Course Code	Course Name	EVAL N	EVALUATIO N		
	Coue		Assign ment	Theory		
1.	B.Com-301	Financial Management	30	70	100	
2.	B.Com-302	Fundamentals of Entrepreneurship	30	70	100	
3.	B.Com-303	Cost & Management Accounting	30	70	100	
4.	B.Com-304	Income Tax	30	70	100	
5.	B.Com-305	Auditing	30	70	100	
6.	B.Com-306	Principles of Insurance	30	70	100	
	Total	1	180	420	600	

#### **1.6 Detailed Programme Structure**

#### B.COM – 1st Year

#### **B.Com-101: MONEY AND FINANCIAL**

#### **SYSTEM Block 1: Monetary Theory**

- Unit-1: Money, Nature, Functions and Significance
- Unit 2: Demand for and Supply of Money
- Unit 3: Money and Prices
- Unit 4: Inflation

#### **Block 2: Banking Theory and Practice**

- Unit 5:Commercial BankingUnit 6:Commercial Banking in India
- Unit 7: Central Banking
- Unit 8: Reserve Bank of India

Unit 9: Indian Money Market

#### **Block 3: Non-Baking Financial Institutions in India**

- Unit 10:Non-Bank Financial Intermediation An OverviewUnit 11:Term-Lending Financial Institutions All India LevelUnit 12:Term-Lending Financial Institutions State Level
- Unit 13: Agricultural Finance in India

#### **Block 4: International Financial System**

- Unit 14: International Financial System An Introduction
- Unit 15: International Monetary Fund
- Unit 16: World Bank
- Unit 17: Asian Development Bank

#### **B.Com-102: FINANCIAL**

#### **ACCOUNTING Block 1: Accounting Fundamentals and Final**

#### Accounts

-II

Unit 1:	Basic Concepts of Accounting, Accounting Standard & IFRS
Unit 2:	The Accounting Process
Unit 3:	Cash Book and other Subsidiary Books
Unit 4:	Concept relating to Final Accounts, Final Account-I and II

#### **Block 2: Accounts from Incomplete Records**

Unit 5:	Self-Balancing System
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- Unit 6: Accounting from Incomplete Records-I
- Unit 7: Accounting from Incomplete Records-II and III

#### Block 3: Accounts of Non-trading Concerns, Depreciation, Provisions and Reserves

Unit 8:Accounts of Non-trading Concerns - IUnit 9:Accounts of Non-trading Concerns -II Unit 10:Depreciation-I and II

#### **Block 4: Branch and Departmental Accounts**

- Unit 11:Branch Accounts -I Unit 12:Branch Accounts
- Unit 13: Departmental Accounts

#### **Block 5: Hire Purchase Accounts**

Unit 14:	Hire Purchase Accounts - I
Unit 15:	Hire Purchase Accounts - II and III

#### **Block 6: Partnership Accounts**

Unit 16:	General Introduction and Distribution of Profits
Unit 17:	Admission of a Partner

Unit 18:Retirement of a PartnerUnit 19:Dissolution of a Partnership Firm

#### **B.Com-103: COMPANY LAW**

#### **Block 1: Company and Its Formation**

Unit 1: Unit 2:	•	·	Nature and Types of Companies Public and Private Company
Unit 3:			Promoters
Unit 4:			Formation of a Company

#### **Block 2: Principal Documents**

Unit 5:	Memorandum of Association
Unit 6:	Articles of Association
Unit 7:	Prospectus

#### **Block 3: Capital and Management**

Unit 8:	Share and Loan Capital
Unit 9:	Allotment of Shares
Unit 10:	Membership of a Company
Unit 11:	Directors

#### **Block 4: Meetings and Winding Up**

Unit 12:	-	Company Secretary
Unit 13:		Meetings and Resolutions
Unit 14:		Winding Up

#### **B.Com-104: BUSINESS LAW**

#### **Block 1: General Law of Contracts I**

Unit 1:	Essentials of a Contract
Unit 2:	Offer and Acceptance
Unit 3:	Capacity of Parties
Unit 4:	Free Consent

#### **Block 2: General Law of Contract II**

Unit 5:	Consideration and Legality of Object
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- Void Agreements and Contingent Agreements Unit 6: Unit 7: Performance and Discharge
- Remedies for Breach and Quasi Contracts Unit 8:

#### **Block 3: Specific Contracts**

Unit 9:	Indemnity and Guarantee
Unit10:	Bailment and Pledge
Unit 11:	Contract of Agency
Unit 12:	Carriage of Goods

#### **Block 4: Partnership**

Unit 13:	Definition and Registration of Partnership
Unit 14:	Rights, Duties and Liabilities of Partners

- Unit 15: Limited Liability Partnership
- Unit 16: Dissolution of Partnership Firms

#### **Block 5: Sale of Goods**

Unit 17:	Nature of Contract of Sale
Unit 18:	Conditions of Warranties.
Unit 19:	Transfer of Ownership and Delivery
Unit 20:	Rights of an Unpaid Seller

#### **B.Com-105: BUSINESS ECONOMICS**

#### **Block 1: Fundamental Problems of Economic Systems and Basic Concepts**

Unit 1:	Fundamental Problems	of Economic Systems
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- Unit 2: Basic Concepts
- Unit 3: Economic Systems

#### **Block 2: Consumer Behaviour and the Demand Theory**

Unit 4:	Law of Diminishing Marginal Utility and Equi-Marginal Utility
Unit 5:	Indifference Curve Analysis
Unit 6:	Consumer Demand

Unit 7: Elasticity of Demand

#### **Block 3: Theory of Production**

Unit 8:	Production Function I
Unit 9:	Production Function
II	
Unit10:	Law of Supply and Elasticity of Supply
Unit 11:	Theory of Costs and Cost Curves

#### **Block 4: Theory of Price**

- Unit 12: Equilibrium Concept and Conditions
- Unit 13: Perfect Competition
- Unit 14: Monopoly
- Unit 15: Monopolistic Competition
- Unit 16: Oligopoly

#### **Block 5: Distribution of Income**

- Unit 17: Theory of Distribution
- Unit 18: Distribution of Income I: Wages and Interest
- Unit 19: Distribution of Income II: Rent and Profit
- Unit 20: Inequality of Income

#### B.Com-106: PRINCIPLES OF BUSINESS

#### **MANAGEMENT Block 1: Business and Management an Introduction**

Unit 1:	Nature an	d Scope o	of Business,	Forms	of Business Organisation
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- Unit 2: Unit 3: Nature and Scope of Management
- Approaches to the Study of Management
- Functions and Principles of Management Unit 4:

#### **Block 2: Planning and Organizing**

Unit 5:	Fundamentals of Planning
Unit 6:	Plans, Policies, Schedules and Procedures
Unit 7:	Organizing: Basic Concepts
Unit 8:	Departmentation and Forms of Authority Relationships
Unit 9:	Delegation and Decentralization

#### **Block 3: Staffing and Directing**

Staffing
Directing
Communication

#### **Block 4: Coordination and Control**

Unit 15:	Coordination
Unit 16:	Process of Control Unit
17:	Techniques of Control Unit
18:	Management of Change

#### B.Com – 2<sup>nd</sup> Year

#### **B.Com - 201: BUSINESS COMMUNICATION Block 1: Communication Concept &**

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	Communic	ation
Unit		2:
Process	Unit	3:
on		
Verbal a	nd non-ver	bal communication
	Unit Process on	Communic Unit Process Unit

#### **Block 2: Methods of Communication**

Unit 5:	Dimensions of Communication
Unit 6:	Intra-organizational Communication
Unit 7:	Communication Channels
Unit 8:	Basics & Breakdown in Communication

#### **Block 3: Effective Communication, Speaking and Oral Reporting**

- Unit 9: Guidelines for Effective Communication
- Unit 10: Effective Speaking
- Unit 11: Presentation & Interview
- Unit 12: Listening

#### Block 4: Public Communication, Business Correspondence & Report Writing

- Unit 13: Communication for Customers / Public
- Unit 14: Business Correspondence
- Unit 15: Effective Business Letters
- Unit 16: Report Writing & External Communication

#### B.Com – 202: BUSINESS MATHEMATICS AND STATISTICS

#### **Block 1: Function and Progression**

- Unit 1: Function and Progression
- Unit 2: Arithmetic Progression and Series
- Unit 3: Geometric Progression and Series

#### **Block 2: Permutation and Combination**

- Unit 4: Fundamental Principles of Counting
- Unit 5: Permutation & Combination
- Unit 6: Matrices and Determinants
- Unit 7: Differentiation
- Unit 8: Integration and Its Application

#### **Block 3: Basic Statistical Concepts**

- Unit 9: Meaning and scope of statistic
- Unit 10: Organizing a Statistical Survey
- Unit 11: Accuracy, Approximation and Errors
- Unit 12: Ratios, Percentages and Rates

#### **Block 4: Collection, Classification and Presentation of Data**

- Unit 13: Collection and classification of Data
- Unit 14: Tabular Presentation
- Unit 15: Diagrammatic and Graphic Presentation

#### Block 5: Measures of Central Tendency, Dispersion and Skewness

Unit 16: Concept of Central Tendency, Mean, Median, Mode, and Geometric, Harmonic and Moving

Averages

- Unit 17: Measures of Dispersion I & II
- Unit 18: Measures of Skewness

#### **B.Com – 203: CORPORATE ACCOUNTS**

#### Block 1: Corporate Accounts – I

Unit 1: Introduction and Record of Share Capital

- Unit 2: Issue & redemption of preference shares and Debentures
- Unit 3: Valuation of Shares
- Unit 4: Issue & redemption Debentures

#### Block 2: Corporate Accounts – II

- Unit 5: Purchase of Business and Profits before & after Incorporation
- Unit 6: Final Accounts of Companies I
- Unit 7: Final Accounts of Companies II

#### **Block 3:** Accounting for Amalgamation, Absorption and Reconstruction

- Unit 8: Amalgamation of companies
- Unit 9: Accounting for Absorption
- Unit 10: Accounting for Reconstruction

#### **Block 4: Holding Companies**

Unit 11:Holding CompanyUnit 12:Subsidiary Company

#### **Block 5:** Financial Statements and Analysis

- Unit 13: Analysis of Financial Statements
- Unit 14: Ratio Analysis
- Unit 15: Cash Flow Statement

#### **B.Com- 204 PRINCIPLES OF MARKETING**

#### **Block 1: Marketing Concepts and Environment**

- Unit 1: Basic Concepts of Marketing
- Unit 2: Marketing Environment
- Unit 3: Markets and Marketing Segmentation
- Unit 4: Consumer Behavior

#### **Block 2: Product Differentiations and Packaging**

- Unit 5: Product concept and Classification
- Unit 6: Product Development and Product Life Cycle
- Unit 7: Branding
- Unit 8: Packaging

#### **Block 3: Pricing**

Unit 9:	Pricing
Unit 10:	Discounts and Allowances
Unit 11:	<b>Regulation of Prices</b>

#### **Block 4: Distribution**

Unit 12:	Distribution Channels
Unit 13:	Whole Seller and Retailer
Unit 14:	Physical Distribution

#### **Block 5: Promotion**

Unit 15:	Distribution Channels
Unit 16:	Personal Selling & Sales Promotion
Unit 17:	Advertising and Publicity

#### **B.Com: 205: INFORMATION TECHNOLOGY IN BUSINESS**

#### **Block 1: Computer Basics, Information Technology and Number Systems**

- Unit 1: **Computer Basics**
- Unit 2: Introduction to Information Technology
- Unit 3: Advanced Information Technology
- Unit 4: Number Systems

#### **Block 2: Computer Organization, Architecture and Memory Storage**

- Unit 5: **Computer Organisation**
- Unit 6: Memory Unit
- Unit 7: **Operating System**
- Unit 8: **Database Fundamentals**

#### **Block 3: Computer Software Communications, Internet and Security**

- Unit 9: **Computer Software**
- Unit: 10 **Computer Communications**
- Internet and Its Tools Unit 11:
- Unit 12: **Computer Security**

#### **Block 4: Microsoft Office**

- Unit 13: Word Processor- MS-Word
- Unit 14: MS-Excel
- Unit 15: **MS** Power Point
- Unit 16: MS Access & Internet Application

#### **B.Com – 206: BUSINESS ENVIRONMENT**

#### **Block 1: Introduction of Business Environment**

- Unit 1: Nature and Dimension of Business Environment
- Unit 2: Economic Environment: An Overview
- Unit 3: Structure of Indian Economy
- Social and Cultural Environment Unit 4:

#### **Block 2: Business and Government**

- Unit 5: Role of Government in Business
- Unit 6: Macro Economic Policies
- Unit 7: **Consumer Protection**

#### **Block 3: Economic Policy and Framework**

- Unit 8: **Industrial Policy**
- Unit 9: **Industrial Sickness**
- Unit 10: **Industrial Relations**
- Unit 11: Small Scale Sector

#### **Block 4: External Sector and Economic Reforms**

- Unit 13: India's Foreign Trade
- Unit 14: Balance of Payment and EXIM Policy
- Unit 15: International Trade Relations

#### B.Com - 3rd Year

# Block 1:Financial Planning & BudgetingUnit 1:Financial ManagementUnit 2:Financing Decisions, Leverage AnalysisUnit 3:Operating and Financial Leverage.

Unit 4: EBIT, EPS Analysis

#### Block 2: Capital Budgeting and Cost of Capital

- Unit 5: Capital Budgeting
- Unit 6: Cost of Capital
- Block 3: Capital Structure & Dividend
- Unit 7: Capital Structure
- Unit 8: Dividend Policies,
- Unit 9: Forms and Determinants of Dividends

#### Block 4: Working Capital Planning, Calculation and Management

- Unit 10: Management of Working Capital
- Unit 11: Management or working capital cash, receivables and inventories
- Unit 12: Working Capital Monitoring and Control

#### **B.Com - 302: FUNDAMENTALS OF ENTREPRENEURSHIP**

#### Block 1: Entrepreneurship Theories & Environment

- Unit 1: The Entrepreneur
- Unit 2: Theories of Entrepreneurship
- Unit 3: Entrepreneurial Environment

#### Block – 2: Planning and Promotion of Venture

- Unit 4: Identification of Business Opportunities
- Unit 5: Promotion of a Venture
- Unit 6: Requirements for a Business

#### Block – 3: Entrepreneurial Behaviour & Programmes

Unit 7:	Economic System & Entrepreneurial Behaviour
Unit 8:	Entrepreneurial Behaviour & Social Responsibilities

#### **Block – 4: Entrepreneurship Development Programmes**

- Unit 9: EDPs and Small Business
- Unit 10: Women Entrepreneurship
- Unit 11: Small Business

#### **Block – 5: Incentives and Support**

- Unit 12: Institutional Financial/ Promotional Support
- Unit 13: Incentives and subsidies
- Unit 14: Export and Import Procedure

#### **B.Com. 303: COST AND MANAGEMENT ACCOUNTING**

#### **Block 1: Basic Concepts**

- Unit 1: Introduction: Nature and scope of cost accounting; Cost concepts.
- Unit 2: Cost classification; Methods and techniques; Installation of costing System;
- Unit 3: Concept of cost audit

#### **Block 2: Material and Labour**

- Unit 4: Accounting for material: Material control; Concept and techniques.
- Unit 5: Pricing of materials issues; Treatment of material losses.
- Unit 6: Accounting for Labour: Labour cost control procedure; Labour turnover; idle time and overtime; Methods of wage payment-time and piece rates; Incentive schemes.

#### **Block 3: Overheads**

- Unit 7: Accounting for Overheads; Classification and departmentalization;
- Unit 8: Absorption of overheads; Determination of overheads rates
- Unit 9: Under and over absorption and its treatment.

#### **Block 4: Methods of Costing**

Unit 10: and	Cost Ascertainment: Unit costing; Job, batch and contract, Standard
	Marginal costing
Unit 11:	Operating costing; Process costing-excluding inter-process profits and joint and by product
Unit 12:	Reconciliation of cost and financial accounts.
Block 5:	Management & Responsibility Accounting
Unit 13:	Introduction to Management Accounting, Management Accounting and
	Managerial decisions
Unit 14:	Financial statement analysis-meaning & objectives.
Unit 15:	Accounting ratios, techniques in judging profitability, liquidity and solvency of an undertaking
I Lais 16.	Dudgeting Uses and types of hudgets, anonomics of hudgets

Unit 16: Budgeting: Uses and types of budgets, preparation of budgets

Unit 17:	Sales, cash and production budgets. Concepts of zero based Budgeting
Unit 18:	Responsibility Accounting

#### B.Com – 304: INCOME TAX

#### **Block 1: Fundaments**

Unit 1:	Basic Concepts –
I Unit 2:	Basic Concept –
II	
Unit 3:	Residential Status and Tax Liability
Unit 4:	Exempted Income

#### **Block 2: Salaries**

Unit 5:	Salaries –
I Unit 6:	Salaries
- II	
Unit 7:	Salaries – III

#### **Block 3: Other Heads of Income**

Unit 8:	Income from House Property
Unit 9:	Income from Capital Gain
Unit 10:	Income from Other Sources

#### **Block 4: Assessment of Individual**

Unit 11:	Deduction from Gross Total Income
Unit 12:	Computation of Total Income
Unit 13:	Filling of Return and Tax Authorities
Unit 14:	Value Added Tax

#### **B.Com – 305:**

#### **AUDITING Block 1: Fundamental of Auditing**

Unit 1:	<b>Basic Concepts</b>
Unit 2:	Internal Control
Unit 3:	Audit Planning

#### **Block 2: Vouching and Verification**

Unit 4:	Vouching of Cash Transactions
Unit 5:	Vouching of Trading Transactions and Impersonal Ledger
Unit 6:	Verification and Valuation of Assets and Liabilities-I
Unit 7:	Verification and Valuation of Assets and Liabilities-II

#### **Block 3: Company Audit**

Unit 8:	Company Audit
Unit 9:	Company Audit –
I Unit 10:	Company Audit
- II	

#### Block 4: Assessment of Individual

Unit 11:	Auditor's Report
Unit 12:	Cost and Management Audit

#### **B.Com. 306: PRINCIPLES OF INSURANCE**

#### **Block 1: Introduction**

Unit 1:	Introduction to Insurance: Purpose and need of insurance; insurance as a Social security tool; insurance and economic development.	
Unit 2:	Fundamentals of agency law: Definition of an agent; Agents Regulations	

Unit 3: Insurance intermediaries; Agent's compensation.

#### **Block 2: Agency System**

TImin 1.	-	Des a dure for hassening on sport. Des requisits for shtairing a lissense.
Unit 4:		Procedure for becoming an agent: Pre-requisite for obtaining a license;
		Duration of license; Cancellation of license; Revocation or
		suspension/termination of agent appointment
Unit 5:		Code of conduct: unfair practices.

#### **Block 3:Promotion and Settlement**

Unit 6:	Functions of the agent: Proposal form and other forms for grants of Cover	
Unit 7:	Financial and medical underwriting; Material information: nomination and	
	assignment; procedure regarding settlement of policy claims.	
Unit 8:	Company profile: Organizational set up of the company: promotion strategy	

#### **Block 4: Insurance Contracts**

Unit 9: Market Share: Important activities; structure; product; actual possession: Product

pricing actuarial aspects; distribution channels.

Unit 10: Fundamentals/principles of Life

Insurance/Marine/Fire/Medical/General

Unit 11: Insurance: Contracts of various kinds; Insurable interest.

#### 2. COUNSELLING SESSION

Counseling sessions are conducted through Online Mode, normally on weekends within the general academic schedule of the Programme. It may be noted that the counseling sessions are not conventional classroom teaching. Lectures will be largely based on discussions which will help to overcome difficulties faced by the candidates while going through the SLMs.

In these sessions, candidates must try to resolve subject-related difficulties, if any. Before you proceed to attend the counseling sessions, please go through your Self Learning Materials and identify of the points to be discussed. The detailed schedule of the counseling sessions will be available on the University Website: <a href="https://www.jmi.ac.in/cdol/cschedule">https://www.jmi.ac.in/cdol/cschedule</a>

Counseling session will be organized in all theory / practical courses. There will be 5 counseling session of 2 hours each. Attending the counseling session is not mandatory, nevertheless is always in the interest of learner to attend these session.

#### 2.1 MODE OF INSTRUCTION

It is based on Self-Learning Study Material prepared and supplied by CDOE, besides counselling sessions and other exercises such as assignments etc.

#### 3. UPDATES

Students are advised to regularly check CDOE Website regarding all updates regarding their course. For examination and results, please regularly follow the website of the office of the Controller of Examinations.

#### 4. ACADEMIC CALENDAR

The academic calendar provides important dates and other relevant information corresponding to activities such as Counseling, Assignments, and Examinations etc. **Try to keep an eye on the important dates given in your academic calendar for different activities. You can view and download your academic calendar from JMI website** – <u>https://www.jmi.ac.in/bulletinboard/academic-calendar/cdol</u> as well as on the notice board of Centre for Distance and Online Education / Learner Support Centres..

#### 5. LEARNER SUPPORT CENTRES

The Study Centre to which you have been admitted will remain your Study Centre till you have cleared all courses within the maximum time allowed. No student would be permitted to change his/her Study Centre at any point of time. All the activities related to Counseling Assignments and Annual Examination will be held at the Study Centre only. However, the CDOE, JMI reserves the right to discontinue/change the Examination/Study Centre at any point of time as it deem appropriate.

#### 6. EVALUATION SYSTEM

#### 6.1 Assignments

Assignments are the part of continuous evaluation system. The submission of assignments is compulsory. Assignments of a course carry about 30% weightage.

The assignments are designed in such a way as to help you concentrate mainly on the printed course material. However, access to other books and sources will be an added advantage in your academic pursuits.

Assignments should be hand written. Typed or printed assignments shall not be entertained.

For your own record it is advisable to retain a copy of all the assignment responses.

# You have to upload the Assignments on Google Classroom on or before the last date of submission mentioned in the Academic Calendar.

Write your Name and Roll Number correctly on the Assignment booklet.

Getting pass percentage in assignments is mandatory. If you do not get passing marks in any assignment, you have to submit a fresh assignment in consultation with the Programme Coordinator. However, once you get the passing marks in an assignment, you cannot re-submit it for improvement of marks.

#### 6.2 Annual Examinations

Annual examination is the major component of the evaluation system and it carries 70% weightage in a final result. You must fill in the Annual Examination form Online once the notification is issued on the CDOE website. The examination forms should be submitted on or before the last date mentioned in the **Academic Calendar.** 

#### 6.2.1 Annual Examination Form

For appearing in the subsequent Annual Examination, the students have to fill the online examination form. The students will receive the link for the portal to fill the online examination form on their e-mail ID and CDOE, JMI website. The examination forms should be submitted on or before the last date mentioned in **the** <u>Academic Calendar</u>.

#### 6.2.2 Annual Examination Date-sheet

On receipt of your Examination Form, the Admit Card will be issued 15 days before the commencement of the Annual Examination. In case you fail to download the Admit Card before the commencement of examination, you may contact your Examinations Centre / Learner Support Centre.

Examinations Date-sheet will be uploaded on the website much in advance before the commencement of the Examination at <u>https://www.jmi.ac.in/cdol/examination\_datesheet</u>

While submitting your Examination Form for the Annual Examinations, it is your

responsibility to check whether you are registered for the programme and eligible to appear for that examination. If any of the above requirements are found missing, your examination is liable to be cancelled.

#### 7. ANNUAL EXAMINATION RESULT

The evaluation consists of two parts (i) Assignments (ii) Annual Examination. In the final result all the Assignments of a course will carry 30% weightage while 70% weightage will be given to the Annual Examination.

#### 7.1 Declaration of Result

To pass a Programme under distance mode, a candidate must obtain:

- (a) at least 33% marks in each component of theory papers i.e. in assignments and Annual Examination, separately;
- (b) an aggregate of at least 40% marks based on all theory papers and assignments, to obtain the degree;
- (c) If a student fails to qualify any component of a paper or a course he/she can repeat the same during the subsequent years, up to the maximum duration provided for the Programme from the date of registration; and
- (d) On the basis of the marks obtained, division will be awarded in the following way: (i) Distinction to those who obtain 75% marks or more in the aggregate.
  - (ii) First division to those who obtain 60% marks or more in the aggregate. (iii)
  - Second division to those who obtain less than 60% marks in the aggregate but not less than 50% marks.
  - (iv) Third division to those who obtain less than 50% marks in the aggregate but not less than 40% marks.

**Grace Marks:** A maximum of three (3) grace marks shall be given only to those students who by obtaining them are able to either pass the examination or improve to get a division. Only minimum grace marks as required shall be awarded. The grace marks awarded shall be counted in Grand total.

#### 7.2 **Promotion to the next year of the Programme**

Students registered for a Programme will automatically be promoted to the next year of the Programme. The student can clear all un-cleared theory papers and assignments within the maximum time limit allowed to complete the Programme. The students will be declared successful for award of Degree only after clearing all theory papers and assignments required within the maximum time period inclusive of the year of admission. A student who does not appear in any component (Annual Examination and assignments) in the minimum duration provided for the Programme, he/she will have to seek re-registration by submitting the prescribed fee through Demand Draft if he/she wishes to continue through the Programme.

#### 7.3 **Re-evaluation of Answer Scripts**

- (i) Any student intending to apply for re-evaluation of answer scripts of any course of his/her written examination, may do so on the prescribed application form within 30 days from the date of issue of mark sheet.
- (ii) Re-evaluation of scripts will not be allowed in more than one third of the written papers of an annual examination.
- (iii) The original statement of marks issued to the candidate shall accompany each application for re-evaluation.
- (iv) Re-evaluation shall not be permitted in the case of practical examinations, viva voce, project examination, assignments/internal assessment, etc.
- (v) The candidate applying for re-evaluation shall be required to pay the prescribed fee per paper.
- (vi) Merit list, declared in the results of the respective examination, shall not be prejudiced owing to re-evaluation of scripts.
- (vii) If there will be any change in the result of the examination due to re-evaluation of answer scripts, no examinee can complain in the court of law, nor any action can be initiated against the examiner(s) concerned.
- (viii) If the award of the re-evaluator (second examiner) varies from the original award up to and including  $\pm$  5% of the maximum marks secured earlier, the original award shall stand.
- (ix) If the award of the re-evaluator varies from the original award to more than  $\pm 20\%$  of the maximum marks secured earlier, the answer script shall be sent to the second re-evaluator (third examiner).
- (x) The average of the marks awarded by the second and third examiner shall be final.
- (xi) Applications for re-evaluation of answer scripts only for annual examination shall be accepted.
- (xii) Answer scripts of those examinees who appeared for improvement of division or percentage of marks shall be final and shall not be re-evaluated.

#### 7.4 Improvement of Result

A student may be allowed to appear in the examination for improving his/her result provided that:

- (i) The student has successfully completed all the requirements/clearance of all papers required for the award of the Degree;
- (ii) The student shall get only **one chance for improvement in case of a maximum of two theory papers** and that too in the successive year (Annual Examination) following the declaration of his/her final year result;
- (iii) Better of the two marks obtained by the student will be considered as final;
- (iv) In case of students who apply for improvement but do not appear in desired paper(s), their previous marks in these paper(s) shall be counted; and

(v) The students will have to appear in the improvement examination on the basis of the current syllabus in the same paper. However if the paper is changed (title & contents) then the student would appear as per the old syllabus of the paper(s).

#### 8. GENERAL REGULATIONS

#### **Programme Fee, Re-Registration, Late fee and other Charges**

- **Programme Fee:** The Programme fee is payable in advance each year, irrespective of results through online mode on the link available on Jamia Millia Islamia website.
- **Re-Registration Fee:** A student who does not appear in any component (i.e. theory and assignment) of the Programme during the minimum period and wishes to continue the Programme, then he/she will have to re-register by paying the prescribed re- registration fee; given in the table on next page.
  - Late Fee: A student who doesn't submit his/her Assignments and Examination Form on time may submit the same with the prescribed late fee; and
- Candidates are required to intimate the relevant authorities, sufficiently in advance, if there is any change of address/mobile number etc.

Sl. No.	B.Com (Distance Mode)	Fees/Charges (Rs.)
1.	Programme/Renewal Fees (to be paid for Part $2^{nd}$ & $3^{rd}$ )	7200/-
2.	Submission of Assignments with late fees upto the maximum period of 4 weeks	100/- (Per Assignment)
3.	Submission of Assignments in the following years (In case of absence/fail if any)	200/- (Per Assignment)
4.	Submission of Annual Examination form with late fees up to 4 weeks.	250/-
5.	Submission of Annual Examination form with late fees beyond 4 weeks up to the next 4 weeks.	600/-
6.	Re-appearing in Annual Examination (In case of	500/- (Per paper/course)

#### Table: Renewal and other Fee applicable for B.Com (Distance Mode)

	absence/fail/improvement)	
7.	Re-Registration Fee*	2160/-
8.	Provisional Certificate	50/-
9.	Migration Certificate	50/- (after passing exam)
10.	Migration Certificate	200/- (before passing exam)
11.	Duplicate Statement of Marks (Attach a copy of FIR)	200/-
12.	Duplicate Identity Cards (Attach a copy of FIR)	200/-
13.	Change of Address in ID Card	50/-
14.	Re-evaluation of (current) Answer Script	500/- (Per Course)

*Note:* \* If a candidate fails to appear in any of the prescribed components of the Programme within the stipulated period of 3 years and desires to continue the Programme after the lapse one year he/she should re-register for the Programme by depositing the above mentioned re-registration fee. The Fee once paid will not be refunded or adjusted under any circumstances.

All the fees/charges wherever, applicable will be payable only in the online mode through the portal provided by **Jamia Millia Islamia**, **New Delhi**.

The aforesaid fee is subjected to revision during the academic year as per University rules.