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

BACHELOR OF COMMERCE (BCOM)

Programme Guide

With effect from,

2025-26 June

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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 Online Education.

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 M.Moshahid Alam Rizvi
Dean
CDOE,
JMI

PROGRAMME COORDINATR

Dr. Sabiha Khatoon
Centre for Distance and Online Education
Jamia Millia Islamia
New Delhi-110025

1. ABOUT THE PROGRAMME

1.1 Introduction of the Programme

Centre for Distance and Online Education has introduced the B.Com (distance & online 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 an additional avenue of self-employment and also to benefit 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. 8000/-
Second Year	Rs. 8000/-
Final Year	Rs. 8000/-

1.5 Brief Programme Structure

1st YEAR

S. No	Course Code	Course Name	EVALUATION SCHEME		Total
			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**

2nd YEAR

S. No	Course Code	Course Name	EVALUATION		Total
			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	EVALUATIO N		Total
			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		**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 Banking
Unit 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 Overview
Unit 11: Term-Lending Financial Institutions - All India Level
Unit 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**

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
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 - I
Unit 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 II
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 Partner
Unit 19: Dissolution of a Partnership Firm

B.Com-103: COMPANY LAW

Block 1: Company and Its Formation

Unit 1: Nature and Types of Companies
Unit 2: 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
Unit 6: Void Agreements and Contingent Agreements
Unit 7: Performance and Discharge
Unit 8: Remedies for Breach and Quasi Contracts

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

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
Unit 10: Staffing
Unit 11: Directing
Unit 12: Motivation
Unit 13: Leadership
Unit 14: Communication

Block 4: Coordination and Control
Unit 15: Coordination
Unit 16: Process of Control
Unit17: Techniques of Control
Unit18: Management of Change

B.Com – 2nd Year

B.Com - 201: BUSINESS COMMUNICATION

Block 1: Communication Concept & Functions
Unit 1: Communication Concept
Unit 2: Communication Process
Unit 3: Good Communication
Unit 4: Verbal and non-verbal communication

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 Company
Unit 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: Regulation of Prices

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
Unit 11: Internet and Its Tools
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
Unit 4: Social and Cultural Environment

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

B.Com – 3rd Year

B.Com - 301: FINANCIAL MANAGEMENT

Block 1: Financial Planning & Budgeting
Unit 1: Financial Management
Unit 2: Financing Decisions, Leverage Analysis
Unit 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: Cost Ascertainment: Unit costing; Job, batch and contract, Standard and 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
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:	Basic Concepts
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

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 in blended 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: https://www.jmi.ac.in/cdol/cschedule.

Counseling session will be organized in all theory / practical courses. There will be 6 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. For Online mode students, mode of instruction is English.

3. UPDATES

Students are advised to regularly check the CDOE website for all updates regarding their course. Couse-related information such as PDFs of books, assignments, and examination date sheets are updated on Google Classroom. For examination and results, please follow the website of the office of the Controller of Examinations (jmicoe.in).

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 –** https://www.jmi.ac.in/bulletinboard/academic-calendar/cdol **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. Study centres are not allotted in Online mode.

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 assignments.

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

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 notice.

6.2.1 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 https://www.jmi.ac.in/cdol/examination_datesheet

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 Script

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**

a. **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.

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

Sl. No.	B.Com (Distance & Online Mode)	Fees/Charges (Rs.)
1.	Programme/Renewal Fees (to be paid for Part 2nd & 3rd)	8000/-
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)

	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.