



**DAYANANDA SAGAR
UNIVERSITY**

REGULATIONS

FOR

**Bachelor of Commerce (B.Com.)
(Mode: Online)**

2024-2025

**Centre for Distance and Online Education
(CDOE)**

With effect from 2024-25



GOVERNING REGULATIONS FOR

Bachelor of Commerce (B.Com)

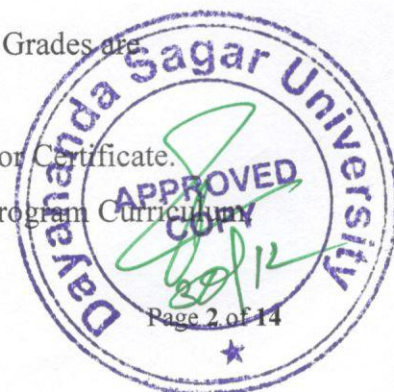
(Mode: Online)

PREAMBLE

The Centre for Distance and Online Education (CDOE) of Dayananda Sagar University (DSU) provides Commerce Education leading to high calibre managers suitable for Industry and corporate. The curriculum focuses on knowledge-based course work integrated with skill development as a part of training. It equally helps in inculcating professional ethics with scientific temper for the lifelong processes of learning. At the under graduate level, a student goes through the Core, Elective Subjects to acquire interdisciplinary knowledge. This Regulation shall be applicable for the B.Com. Programme of DSU which is offered in Online mode as per the UGC ODL and Online Programmes Regulations, 2020.

DEFINITIONS OF KEY WORDS

- (i) **Academic Year:** An Academic Year will have two semesters.
- (ii) **Course:** Usually referred to as a subject, a course may consist of Theory Course, Internship and Project work.
- (iii) **Credit:** One credit shall mean the time required by the student to understand the contents equivalent to 30 hours which includes participation in synchronous interactive live lecture sessions, asynchronous discussion forums, self-study and assessment.
- (iv) **Credit Point:** It is the product of grade point and number of credits per course.
- (v) **Cumulative Grade Point Average (CGPA):** It is the measure of overall cumulative performance over all semesters. It is expressed up to two decimal places.
- (vi) **First Attempt:** If a student has completed all formalities of academic requirement in a Semester and become eligible to attend the examinations and attend all the end semester examinations, such attempt shall be considered as first attempt.
- (vii) **Grade Point:** It is a numerical weight allotted to each letter grade on a 10-point scale.
- (viii) **Letter Grade:** It is an index of the performance in a said course. Grades are denoted by alphabets.
- (ix) **Programme:** An educational activity leading to award a Degree or Certificate.
- (x) **Semester:** A Semester comprises of courses as specified in the Program Curriculum.



- (i) **Semester Grade Point Average (SGPA):** It is a measure of performance during a semester. It shall be expressed up to two decimal places.
- (ii) **Transcript:** Based on the grades earned, a grade certificate shall be issued after every semester to the student registered.
- (iii) **Failure:** It is the case of appearing for Internal Assessment or Semester End Examinations, but fails to obtain minimum passing marks in Continuous Internal Assessment or Semester End Examinations.

RULES AND REGULATIONS

UG 1. All B.Com programmes offered by DSU shall be governed by the DSU B.Com Rules and Regulations 2024-25.

UG 2. A student shall become eligible for the award of the B.Com Degree after fulfilling all the academic requirements as prescribed in the regulations for B.Com. (Mode: Online) of DSU.

UG 3. ELIGIBILITY FOR ADMISSION

UG 3.1. Admission to First Year Bachelor of Commerce shall be open to candidates who have passed the second year Pre-University or XII standard or equivalent examination recognized by the University.

UG 3.2 A candidate who has passed 10+2, or equivalent with a minimum of 45% marks in aggregate (40% in case of candidate belonging to SC/ST & OBC category).

All candidates who are offered provisional admission will be required to produce the proof of having passed the qualifying examination (10+2 examination or equivalent) to the University as per dates notified, failing which the provisional admission will stand, cancelled.

If a candidate is found ineligible later, even after admission to DSU Online Programs, her/his admission will be cancelled. All admissions will be subject to verification of facts from the original testimonials/certificates/documents

of the candidates. The decision of the competent authority at DSU regarding eligibility of any candidate shall be final.

UG 4. ACADEMIC SESSION

UG 4.1 Each academic session means duration of twelve months divided into two semesters beginning either in January/February or in the month of July/August, as the case may be, of every calendar year.

UG 4.2 The approved schedule of academic activities for a session, inclusive of dates for registration Internal Assessment and Semester End Examinations shall be laid down in the Academic Calendar for the session.

UG 5. COURSE STRUCTURE

UG 5.1. Medium of instruction, examination and project reports shall be in English.

UG 5.2. Teaching of the courses shall be reckoned in credits: Credit means the Unit award gained by a student with study efforts of minimum number of hours required to acquire the prescribed level of learning in respect of that Unit.

UG 5.3. In order to qualify for a B.Com degree of the University, a student is required to complete the credit requirement as prescribed in the scheme/curriculum for a particular programme.

UG 5.4. The program of a study consists of the following components:

- (i) Core courses
- (ii) Electives &
- (iii) Project Work

UG 5.5. The B.Com Programme shall have a curriculum and syllabus for the courses approved by the Board of Governors. Board of Studies will discuss and recommend the syllabi of all the graduate courses offered by the department from time to time before sending the same to the Academic Council. Academic Council will consider the proposals from the Board of Studies and make recommendations to the Board of Management and Board of

Governors for consideration and approval. For all approved courses, the copyright shall be with DSU.

UG 6. REGISTRATION

UG 6.1. Every student is required to register for approved courses of the semester at the end of previous semester or first week of the current semester, as notified by the Academic Calendar.

UG 6.2. Wherever there is an elective a student is permitted to changeover from an elective course/s from the registered courses, within 4 weeks after the start of the Semester as notified in the academic calendar, with the permission of Programme Coordinator and Director, CDOE.

UG 6.3. Only those students shall be permitted to register who have:

- a) Paid all required fees of the University for the current semester,
- b) Not been debarred from registering on any specific ground.

UG 7. EXAMINATION: ASSESSMENT CRITERIA & ELIGIBILITY FOR PROGRESSION

UG 7.1 Every student shall be assessed for a course through Continuous Internal Assessment (CIA) and Semester End Examination (SEE) as prescribed.

UG 7.2 The Continuous Internal Assessment (CIA), shall normally be conducted by the assessment components spread through the running semester.

UG 7.3 The Semester End Examinations (SEE), shall be conducted at the end of each semester in online mode and remotely proctored.

UG 7.4 CIA and SEE shall respectively have 30:70 percent weightage.

UG 7.5 A student's performance in a course shall be judged by taking into account the results of CIA and SEE together. A student has to obtain and satisfy the following conditions to be declared as pass in each course:

- (i) minimum 40% of marks in CIA
- (ii) minimum 40% of marks in SEE
- (iii) minimum 40% of marks in aggregate considering both CIA & SEE

UG 7.6. ATTENDANCE ELIGIBILITY

UG 7.6.1. Students are required to attend in all the academic learning activities of the programme in a Semester for which they have been registered.

UG 7.6.2. The student shall not be allowed to appear for the end semester examination if their attendance falls below 75%.

UG 7.7. CONTINUOUS INTERNAL ASSESSMENT

UG 7.7.1. Continuous Internal Assessment (CIA) for Theory Courses shall be conducted for 30 marks. There shall be two Assignments each of 30 marks. Student needs to prepare the answers for the two Assignments and submit it for the evaluation. For the award for the Internal Marks, average of the two Assignments shall be considered.

UG 7.7.2. There shall be no improvement of Continuous Internal Assessment marks if they are above 40%.

UG 7.7.3. The components of CIA may be descriptive type questions, quiz, solving open-end problems, viva-voce, awarding marks for attendance and such activities that enhance original thinking of students.

UG 7.8 Semester End Examination (SEE) - Theory

Semester End Examination Assessment (SEE) for Theory Courses shall be conducted for 70 marks. The Question Paper shall comprise of three sections.

- Section - A for 20 marks comprising TEN Multiple Choice Questions (MCQ) of 2 mark each.
- Section - B for 30 marks of Short Answer type Descriptive Questions of 6 marks each for which a student shall be need to write answers for 5 out of 6 questions.
- Section - C for 20 marks of Long Answer type Descriptive Questions of 10 marks each for which a student shall be need to write answers for 2 out of 3 questions.

Section A (Answer ALL)	Questions x Marks	Marks
Ten Multiple Choice Questions	10 x 2	20
Section B - Answer Five out of Six questions		
Descriptive Questions (Short Answers)	5 x 6	30
Section C - Answer Two out of Three questions		
Descriptive Questions (Long Answers)	2 x 10	20
Total		70

- There shall be no improvement of Semester End Examination marks if they are above 40%.
- **Semester End Examination (SEE) -Internship/Project Work**
Semester End Examination (SEE) for Internship/Project Work shall be conducted for 70 marks. Additional details shall be made available in the respective Internship/Project Guidelines Manual.

UG 8. GRADING

UG 8.1 There shall be continuous assessment of a student's performance throughout the semester and grades shall be awarded by the concerned Course Coordinator and/or the appropriate committee appointed for this purpose on the following basis.

UG 8.2. The grading will normally be based on CIA and SEE.

UG 8.3. The results of performance of the student in the Continuous Internal Assessment Test shall be announced by the Course Coordinator.

UG 8.4. Continuous Internal Assessment of Term Paper/ Practical/ Mini Project/ Project will be done by respective Course Coordinator/ Evaluation Committee.

UG 8.5. The results of performance of the students shall be announced by the Controller of Examinations.

UG 8.6. METHOD OF AWARDING LETTER GRADES

UG 8.6.1. Relationships among Grades, Grade points and % of marks are listed in Table1.

Grading System: A student's performance in each course will be evaluated based on both Continuous Internal Assessment (CIA) and Semester End Examination (SEE). Based on the total marks obtained for each course, Student will be awarded grade for that course as per the below criteria (Table-1).

GRADE	GRADE POINTS	DESCRIPTION	% MARKS
O	10	Outstanding	90 to 100
A+	9	Excellent	80 to 89
A	8	Very Good	70 to 79
B+	7	Good	60 to 69
B	6	Above Average	55 to 59

C	5	Average	50 to 54
P	4	Pass	40 to 49
F	0	Fail	< 40
IC	-	In Complete	-

Table 1: Grade, Points, Grade Description and % of marks

Class Equivalence of Grade points

CGPA	Class/Division
≥ 4.0 - < 5.75	Pass Class
≥ 5.75 - < 6.75	Second Class
≥ 6.75 - < 7.75	First Class
≥ 7.75 - 10	First Class with Distinction

UG 8.7. DESCRIPTION OF GRADES

UG 8.7.1. Table 1 shows the relationships among the grades, grade points and percentage of marks.

UG 8.7.2. A student will have to ensure a minimum CGPA of 4, to become eligible for the award of the degree.

UG 8.7.3 A student shall have to re-appear all courses in which they obtain 'F' and 'IC' Grade until a passing grade is obtained.

PG 8.7.4 'F' grade denotes failure to obtain minimum passing marks in Continuous Internal Assessment or Semester End Examinations.

UG 8.7.5 'IC' grade denotes incomplete performance in any Theory and/or Practical Assessment. It may be awarded in case of absence for CIA or SEE.

UG 8.7.6 The student can appear for the course/s with 'F' and 'IC' grade, when exams are conducted subsequently by the University for those Courses.

UG 8.8. EVALUATION OF PERFORMANCE

UG 8.8.1. The performance of a student shall be evaluated in terms of the Semester Grade Point Average (SGPA) which is the Grade Point Average for a semester, Cumulative Grade Point Average (CGPA) which is the Grade Point Average for all the completed semesters.

UG 8.8.2 The Earned Credits (EC) are defined as the sum of course credits for courses in which students have been awarded grades between O to P. (Table 1)

UG 8.8.3. Points earned in a semester= (Course credits X Grade point) for Grades O - P

UG 8.8.4. The SGPA is calculated on the basis of grades obtained in all courses, except audit courses and courses in which F grade or below, registered for in the particular semester.

$$\text{SGPA} = \frac{\text{Points secured in the semester (O – P Grades)}}{\text{Credits registered in the semester, excluding audit courses}}$$

UG 8.8.5. The CGPA is calculated on the basis of all pass grades, except audit courses.

$$\text{CGPA} = \frac{\text{Cumulative points secured in all the passed courses (O – P Grades)}}{\text{Cumulative registered credits, excluding audit Courses}}$$

UG 8.9 WITHHOLDING OF GRADES

UG 8.9.1. Grades shall be withheld when the student has not paid their dues or when there is a disciplinary action pending against the student.

UG 8.10 CONVERSION OF CGPA INTO PERCENTAGE

There is no formula for conversion of CGPA into percentage of marks. However, the following formula for conversion of CGPA on a 10-point scale into percentage of marks for Employment /higher studies etc may be used.

Percentage of Marks secured = CGPA Earned $\times$ 10

Illustration for CGPA of 6.20;

Percentage of marks secured M = 6.20 $\times$ 10 = 62.0 %

UG 9. DURATION OF THE PROGRAMME

UG 9.1. Normally a student should complete all the requirements for under graduate programme in Three years (Minimum Duration). However, academically students who could not fulfil some of the requirements in their first attempt shall have to repeat them in subsequent semesters.

The maximum period for the completion of the programme shall be **2 X Min duration of program** from the date of joining the programme.

UG 10. TERMINATION FROM THE PROGRAMME

UG 10.1. A student may also be compelled to leave the Program in the University on disciplinary grounds.

UG 10.2. On having been found to have produced false documents or having made false declaration at the time of seeking admission.

UG 11. MINI PROJECT/ PROJECT: Conduction, Submission & Evaluation

UG 11.1. The Mini Project/Project work should be carried out as specified in the Scheme of the Program.

UG 11.2. Student to identify the supervisor having the requisite Qualification and experience as mentioned in the Mini Project/Project Guidelines.

UG 11.3 No change in Mini Project/ Project supervisor(s) will be allowed without the

consent of the Mini Project/ Project Evaluation Committee.

UG 11.4. No change/addition of Supervisor(s) is/are allowed after the Mini Project/Project has been submitted to CDOE.

UG 11.5. In case there has been change/addition in the Supervisor(s), the Mini Project/Project will be submitted not earlier than one month from the date of such change/addition unless condoned by the Director, CDOE on the recommendation of the Program Coordinator.

UG 11.6. At the end of the first stage, the student is required to submit a report of their work by a prescribed date and present it to the Mini Project/Project Evaluation Committee.

UG 12. ELIGIBILITY FOR THE AWARD OF B.COM DEGREE

A student shall be declared to be eligible for the award of B.Com degree if he/she has:

UG 12.1. Completed all the credit requirements for the degree with a CGPA 4.0 or higher at the end of the programme.

UG 12.2. No dues to the University.

UG 12.3. No disciplinary action pending against the student.

UG 13. AWARD OF DEGREE

The award of B.Com degree must be recommended by the Academic Council and approved by the Board of Management and Board of Governors of the DSU.

UG 14. CONDUCT AND DISCIPLINE

UG 14.1. Students shall conduct themselves in a manner befitting the reputation of being students of an institution of national importance. The University has Code and Conduct for Students which is applicable to all students of the University.

UG 14.2 All students are expected to conduct themselves in an academically honest manner ensuring academic integrity and ethical behaviour.

UG 14.3 Students should always present their true identity at all times during the academic engagement in the Programme ensuring transparency, upholding academic integrity and fostering trust in the scholarly environment.

UG 15. REPEAL AND SAVINGS

Notwithstanding anything contained in these Regulations, the provisions of any guidelines, orders, rules or regulations in force at the University shall be inapplicable to the extent of their inconsistency with these Regulations. The Academic Council, Board of Management and Board of Governors of Dayananda Sagar University may revise, amend or change the regulations from time to time.

UG 16. INTERPRETATION

Any questions as to the interpretation of these Regulations shall be decided by the University, whose decision shall be final. The University shall have the powers to issue clarifications to remove any doubt, difficulty or anomaly which may arise during the implementation of the provisions of these regulations.

UG 18. REPEAL AND SAVINGS

Notwithstanding anything contained in these Regulations, the provisions of any guidelines, orders, rules or regulations in force at the University shall be inapplicable to the extent of their inconsistency with these Regulations. The Academic Council, Board of Management and Board of Governors of Dayananda Sagar University may revise, amend or change the regulations from time to time.

UG 19. INTERPRETATION

Any questions as to the interpretation of these Regulations shall be decided by the University, whose decision shall be final. The University shall have the powers to issue clarifications to remove any doubt, difficulty or anomaly which may arise during the implementation of the provisions of these regulations.

