

## 2. B.Com Ordinance

Dean (Ar).  
R.P.A.D

### ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ: ಇಡಿ 39 ಯುಟಿವಿ 2018

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,  
ಬಹುಮಹಡಿ ಕಟ್ಟಡ,  
ಬೆಂಗಳೂರು, ದಿನಾಂಕ:18-02-2019.

ಇಂದ:

ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿ,  
ಶಿಕ್ಷಣ ಇಲಾಖೆ (ಉನ್ನತ ಶಿಕ್ಷಣ),  
ಬೆಂಗಳೂರು - 560 001.

REGISTRAR PERSONAL SECTION,  
R.P.A No... 3502  
Computer No.....  
Date 22.02.2019  
KSDU, BANGALURU - 570 006.

ಇವರಿಗೆ:

ಕುಲಸಚಿವರು,  
ಕರ್ನಾಟಕ ರಾಜ್ಯ ಮುಕ್ತ ವಿಶ್ವವಿದ್ಯಾಲಯ,  
ಮೈಸೂರು - 570 006.

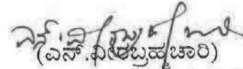
ಮಾನ್ಯರೆ,

ವಿಷಯ: ಕರ್ನಾಟಕ ರಾಜ್ಯ ಮುಕ್ತ ವಿಶ್ವವಿದ್ಯಾಲಯದಲ್ಲಿ ಬಿ.ಕಾಂ., ಕೋರ್ಸ್‌ನ್ನು  
ಪ್ರಾರಂಭಿಸಲು ಸಲ್ಲಿಸಿರುವ ಆಧ್ಯಾದೇಶಗಳನ್ನು ಅನುಮೋದಿಸುವ ಬಗ್ಗೆ.  
ಉಲ್ಲೇಖ: ತಮ್ಮ ಪತ್ರ ಸಂ. ಕರಾಮುವಿ/ಆರ್‌ಪಿಎ/773/2017-18, ದಿನಾಂಕ:04-10-2017

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ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಮುಕ್ತ ವಿಶ್ವವಿದ್ಯಾಲಯದ  
ಅಧಿನಿಯಮ 1992ರ ಪ್ರಕರಣ 24(2)ರನ್ವಯ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಮುಕ್ತ ವಿಶ್ವವಿದ್ಯಾಲಯದಲ್ಲಿ ಬಿ.ಕಾಂ.,  
ಕೋರ್ಸ್‌ನ್ನು ಪ್ರಾರಂಭಿಸಲು ಸಲ್ಲಿಸಿರುವ ಆಧ್ಯಾದೇಶಗಳಿಗೆ ಘನತೆವತ್ತ ಕುಲಾಧಿಪತಿಗಳು ದಿನಾಂಕ:  
31-01-2019ರಂದು ಅನುಮೋದನೆ ನೀಡಿರುತ್ತಾರೆ. ಮಾನ್ಯ ಕುಲಾಧಿಪತಿಗಳಿಂದ ಅನುಮೋದಿತವಾಗಿರುವ  
ಆಧ್ಯಾದೇಶಗಳ ಮೂಲ ಪ್ರತಿಯನ್ನು ಈ ಪತ್ರದೊಂದಿಗೆ ಲಗತ್ತಿಸಿ ತಮಗೆ ಕಳುಹಿಸಲು ನಿರ್ದೇಶಿಸಲಾಗಿದ್ದೇನೆ.

ತಮ್ಮ ನಂಬುಗೆಯ,

  
(ಎನ್.ಐ.ಆರ್.ಪ್ರಾಚಾರಿ)

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,  
ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ (ವಿಶ್ವವಿದ್ಯಾಲಯಗಳು-1).

2017

**KARNATAKA STATE OPEN UNIVERSITY**  
**Ordinance relating to B.Com. Programmes at KSOU**  
(Framed under Section 24 of the KSOU ACT 1992)

**STATEMENT OF OBJECTS AND REASONS**

The dream of modern Karnataka as reflected in the vision document 2020 could be achieved only when the universities generate human resources who can meet the global challenges with more emphasis on reaching rural, backward and remote areas. The formal university system cannot reach them due to many constraints. Therefore, Karnataka State Open University established to take the lead to overcome deficiencies and limitations of conventional universities.

Higher Education has been recognized as a primary tool for the national development. Keeping in view of the broad objectives of UGC and other Regulatory Bodies, a brief reference study of global scenario, growth of higher education in India with special reference to the State of Karnataka, this Ordinance is framed. The development of ODL system through infusion of new content, new direction and new thinking is the need of the day.

The University Grants Commission has published Regulation governing Open Distance Learning (ODL) Regulations under Section 26(1) read with Clause (j) of Section 12(5) of the UGC Act, 1956 in the official Gazette of India dated 23.06.2017. The Regulation is mandatory and has to be followed by all the institutions offering Education through Open and Distance Learning mode. Therefore, it has become necessary to frame a fresh Ordinance by incorporating various provisions of UGC Regulations – 2017. Hence, this Ordinance is framed.

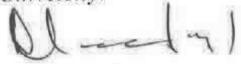
1. **TITLE:** These Ordinances shall be called “Karnataka State Open University Ordinance relating to B.Com. Programmes – 2017”.

2. **COMMENCEMENT**

These Ordinances shall come into force from the date on which it is assented to by the Chancellor.

3. **DEFINITIONS:** In the Ordinance unless the context otherwise required.

- 1) “Act” means Karnataka State Open University Act - 1992.
- 2) “Academic Council” means Academic Council constituted under Section 19 of the Act.
- 3) “Academic session” means duration of twelve months beginning either in January or in the month of July of every year;
- 4) “Appointed day” means not withstanding anything contain in Clause 2 of this Ordinance the provisions of this Ordinance shall come into force on the date notified by the University.

  
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- 5) **“Board of Management”** means Board of Management constituted under Section 18 of the Act.
- 6) **“Board of Studies”** means the Board of Studies constituted under Clause 3(1) of Statute determining the constitution of powers and functions of the Board of Studies framed under Section 23 read with Section 4 of Section 17 and 20 of KSOU Act, 1992.
- 7) **“Counselling System”** means a system of delivering lectures, experiments, assignments, seminars and such other relevant coaching or counselling required by the student to cope up with the up to date knowledge in the subject.
- 8) **“Credit”** means the Unit award gained by a learner by study efforts of a minimum of thirty hours required to acquire the prescribed level of learning in respect of that Unit. Such credits depend on total number of hours that a learner is required to cover for all activities like participation in contact programme/counselling, working of assignments, library consultation, preparing for the examination etc.
- 9) **“Course”** means number of units of study (earlier called a “Paper”) within a subject carrying a fixed number of credits.
- 10) **“Credit Point”** means it is the product of grade point and number of credits for a course.
- 11) **Credit Transfer:** credit earned by the candidate from one university to be considered by another university on transfer.
- 12) **CGPA (Cumulative Grade Point Average)** an award on the basis of performance by the candidate in the programme.
- 13) **“Degree”** means a degree specified under sub-section (3) of section 22 of the Act;
- 14) **“Distance Education System”** means a system imparting education other than regular class room teaching
- 15) **“Examination Centre”** means a place where examinations are conducted for the Open and Distance Learning mode learners and is having the requisite infrastructure and adequate manpower for smooth conduct of examinations.
- 16) **“Higher Education”** means such education, imparted by means of conducting regular classes or through distance education systems, beyond twelve years of schooling leading to award of Degree or Certificate or Diploma or Postgraduate Diploma.
- 17) **“Learner support services”** means and includes such services as are provided by the University in order to facilitate the acquisition of teaching-learning experiences by the learner to the level prescribed by university or on behalf of UGC in respect of a programme of study.

  
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- 18) **“Ordinance”** means Ordinance framed under Section 24 of the Act governing a course of study in force.
  - 19) **“Programme”** means a course or programme of study leading to the award of a Degree at a graduate and post-graduate level in the University under the Act.
  - 20) **“Regional Centre”** means a centre established under Section 5(IX) of the Act.
  - 21) **“Study Centre”** means a Learner Support Centre established, maintained or recognised by the University under Section 5(X) of the Act to for advising, counselling, providing interface between the teachers and learners, and rendering any academic and any other related services and assistance required by the learners.
  - 22) **“Study Material”** means instructional materials either in print media or in electronic media or through video and audio visuals delivered by the University.
  - 23) **“Self-Learning Material”** means and includes contents in the form of interactive course material, whether print or non-print, which enables the learner to acquire the prescribed level of learning in a course of study.
  - 24) **“University”** means Karnataka State Open University established under Section 3 of the Act.
  - 25) **“Vice –Chancellor, Registrar, Dean (Academic) and Registrar (Evaluation)”**: means respectively, the Vice-Chancellor, Registrar, Dean (Academic) and Registrar (Evaluation) of the University.

**4. ELIGIBILITY FOR ADMISSIONS:** (1) Admissions to the programme offered by the University shall be open ordinarily to all who fulfils the eligibility criteria with respect to educational qualification as mentioned in the **Table- 1**, age and other requirements prescribed by the University from time to time.

(2) The University shall conduct the entrance tests as prescribed by the University from time to time for admissions to specific programmes/courses as per the requirement of the programme.

(3) The manner of conducting the entrance tests syllabi and other details shall be such as may be prescribed and notifies by the University from time to time.

  
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**5. PROGRAMMES OFFERED:**

**i. Programmes offered at Graduate level –B.Com. and Eligibility criteria:  
Table-1**

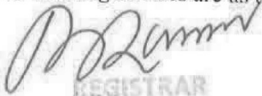
Academic Program	Eligibility
B.Com	<p>a. Admission to the First Year of the Three-Year B.Com Degree Program is open to candidates who have passed the Two Year Pre-University Examination conducted by the Board of Pre-University Education in Karnataka State;</p> <p style="text-align: center;">or</p> <p>b. Any other Examination considered as equivalent there to:</p> <p>Candidates from other states who have successfully completed 12 years of schooling (either 10+2 or 11+1 or Higher Secondary Examination - 12 Years of schooling excluding Nursery education)</p> <p style="text-align: center;">or</p> <p>C. Pre-University Education in Vocational Courses with relevant subject conducted by the Department of Vocational Education, Government of Karnataka.</p> <p>D. Candidates who have qualified diploma in secretarial practice</p> <p style="text-align: center;">Or</p> <p>Equivalent examination conducted by the concern department of the government</p> <p style="text-align: center;">Or</p> <p>Eligible for the admission to second year</p>

**6. DURATION OF THE PROGRAMME:** The duration of the programme shall extend over Three Academic years with annual examinations.

**7. THE MAXIMUM PERIOD FOR COMPLETION OF DEGREE:** Normally the Candidate is expected to complete his programme within the minimum period as laid down by university for specific programme. However, a student who for whatever reasons is not able to complete the programme within the normal or minimum duration prescribed for the programme may be allowed two years period beyond the normal period to clear the backlog to be qualified for the degree. The general formula therefore is N+2 years (N = Normal/minimum duration prescribed for completion of programme).

**8. CREDIT SYSTEM:** All the Programmes offered by Karnataka State Open University is under credit system. Each course under credit system is assigned with 4-6 credits and one credit is 30 hours of study. The total credits assigned to the Programmes are as under:

  
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Duration of programme	Credits	Level of Programme
Three Years	96- 100	Bachelor's Degree (General)

9. **MEDIUM OF INSTRUCTION:** The medium of instruction is in English. The students are permitted to write Examination either in Kannada or in English.

10. **COURSE STRUCTURE and SYLLABI:** Course structure and syllabi shall include home assignments, counselling, contact programmes, students' responses, course of studies, projects, academic planning, learning resources, assessment and evaluation and such other relevant matters relating to study of a course as decided by the Academic Council from time to time on the recommendations of concerned Board of Studies (BoS).

11. **COURSE OF STUDY & NUMBER OF CREDITS:** The student shall study the course/paper relating to his/her choice as mentioned in the Table-2.

PROGRAMME: B.Com

Table-2 - I Year B.Com

Course Code	Credits	IA	Theory		Aggregate for Pass
			Max Marks	Min. Marks	
Lan-I	4	20	80	28	35
Lan-II	4	20	80	28	
ICHRES	6	20	80	28	
Opt-I	6	20	80	28	
Opt-II	6	20	80	28	
Opt-III	6	20	80	28	
	32	120	480	--	240

II Year B.Com

Course Code	Credits	IA	Theory		Aggregate for Pass
			Max. Marks	Min. Marks	
Lan-I	4	20	80	28	35
Lan-II	4	20	80	28	
FCA	6	20	80	28	
Opt-I	6	20	80	28	
Opt-II	6	20	80	28	
Opt-III	6	20	80	28	
Total	32	120	480	--	240

*[Signature]*  
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**III Year B.Com**

Course Code	Credits	IA	Theory		Aggregate for Pass
			Max. Marks	Min. Marks	
Opt-III	4	20	80	28	35
Opt-IV	4	20	80	28	
Opt-V	4	20	80	28	
Opt-III	4	20	80	28	
Opt-IV	4	20	80	28	
Opt-V	4	20	80	28	
Opt-III	4	20	80	28	
Opt-IV	4	20	80	28	
Opt-V	4	20	80	28	
<b>Total</b>	<b>36</b>	<b>180</b>	<b>720</b>	<b>--</b>	

**12. CURRICULUM DESIGN AND DEVELOPMENT:** The curriculum, course of study, structural changes and such other modifications required for maintaining academic standards shall be developed by the concerned Authorities of the University keeping in view of the guidelines issued by the UGC or University from time to time.

**13. NORMS FOR DELIVERY OF COURSES THROUGH DISTANCE MODE:** The details of norms for delivery of courses shall be such as mentioned in Table-3 of this Ordinance and as amended from time to time by UGC or University. The schedule of counselling/contact programme, the place of counselling/contact programme, date of counselling/contact programme and such other details shall be notified by the University from time to time.

**Table - 3**

No. of Assignments	Practical Sessions	No. of Counseling Sessions Theory (10% of total study hours)	Size of SLMs Range (in terms of units, to be divided into blocks)	Study input	Credit Value of the course
1	60 hours	6 hours	6-8 units	60 hours	2 Credits
2	120 hours	12 hours	14-16 units	120 hours	4 credits
3	180 hours	18 hours	20-24 units	180 hours	6 credits
4	240 hours	24 hours	30-34 units	240 hours	8 credits

**14. NORMS FOR CREDIT STRUCTURE FOR SELF LEARNING MATERIAL DEVELOPMENT - NON-PRINT FORM :** The details of norms for credit structure for development of SLM-Non-print form shall be such as mentioned in Table-4 and as amended from time to time by UGC or University.

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Table – 4

No. of counseling sessions (theory)			Size of e-content (in terms of units)	Study input	Credit value of the course
Syn Chat 5%	Asyn** Discussion Forum (comp)	Syn* (f2f)# (optl) 10%			
3 hrs	2-10 topics per course as per the subject	6 hrs	6-8 units	60 hours	2 credits
6 hrs	-do-	12 hrs	14-16 units	120 hours	4 credits
9 hrs	-do-	18 hrs	20-24 units	180 hours	6 credits
	-do-	24 hrs	30-34 units	240 hours	8 credits

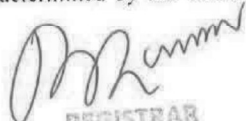
15. **CARRY OVER PROVISION:** The Candidates who fails in any of the lower semester is permitted to appear for next higher semester.

16. **EVALUATION:** After the successful completion of the course/programme of study, there shall be an examination to assess the performance of the student enrolled for relevant course in the manner prescribed in this Ordinance.

(A) **METHOD OF EVALUATION:**

- (i) The outcome of the learning process in terms of acquisition of the skills and knowledge is assessed and evaluated through varied assessment tools including multiple choice questions, projects, reports, case-studies, presentations, and term-end examinations to suit the different learning outcomes expected of the course/courses elements on the guidelines issued by UGC or as may be prescribed by University from time to time.
- (ii) Continuous or formative assessment on the basis of the evaluation of the assignments/ test, group discussion, quiz etc., student response sheets submitted by the candidate;
- (iii) Summarative / Cumulative assessment in the form of examination conducted at the end of the minimum duration prescribed for the concerned programme; and
- (iv) In appropriate cases, the university may also prescribe field work, seminars, practical, or any other techniques/methods for assessment to determine the levels of performance of students pursuing different programmes.
- (v) The weightage for "term-end examination" shall be determined by the University or UGC from time to time.

  
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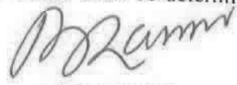
**(B) ASSIGNMENTS:**

- (i) The method of evaluation for each programme involving the combination of two or more components mentioned in the Clause-A above, including the relative weightage to be assigned to each of those components, shall be prescribed by the University on the recommendations of concerned Board of Studies (BoS).
- (ii) The number and form of Assignments/Assignment tests, seminar, project work, and dissertation, practical's, etc. for a particular course shall be determined by University.
- (iii) The ability of the student in understanding the subject, presentation skill, critical analysis of the subject and such other Academic knowledge relating to the assignment, seminar, project work, dissertation, practical classes, etc. is assessed and the internal assessment marks are awarded to candidate.
- (iv) The Co-ordinator of the programme in turn shall submit the consolidated statement of internal assessment marks for all the courses offered by the Department/Study centre to the Registrar (Evaluation) before the last date fixed for the same by the University.

**(C) TERM END EXAMINATIONS:**

- (i) Term end examinations of all semester programmes/ annual programmes will be held on the dates notified by the University.
- (ii) Every candidate shall be examined in the subject(s) as per criteria laid down in the concerned scheme of Examinations/Syllabus prescribed for the programme by the University from time to time.
- (iii) A candidate who has prosecuted the course of study for the required duration and who has submitted the required number of assignments shall be eligible to appear at the term-end examination in the course concerned.
- (iv) Each candidate will be required to fill in the Examination form and forward the same to the Evaluation Section of the University in such manner or through study centres/coordinators as the case may be on or before the date prescribed by University.
- (v) The conduct of examination shall be in accordance with the Regulations framed by the University for the purpose.
- (vi) The candidate shall write the examination either in English or Kannada.
- (vii) The minimum pass marks for passing any semester/annual examination shall be as per the Table-2.
- (viii) The evaluation of project report/ dissertation and conduct of examination and viva-voce, etc., wherever applicable, shall be done by an examiner, on the approval of Registrar Evaluation and examination conducted at an examination centre approved by the University for that purpose.
- (ix) The eligibility and experience of the examiner for any course shall be determined by the University from time to time.

  
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(D) **RE-VALUATION AND PHOTO COPY OF ANSWER SCRIPTS:** There shall be a provision for Revaluation and for obtaining the photocopy of valued answer scripts. The fee, procedure and the process of Revaluation and for obtaining the photocopy shall be such as may be notified by the University from time to time.

(E) **IMPROVEMENT OF RESULTS:** A candidate declared to have passed a programme is permitted to re-appear for the examination (All the Papers/Courses of Previous OR Final OR Both) without rejecting the results so obtained for the purpose of improving the results subject to the following conditions:

- (1) The number of such chances for re-appearance shall be restricted to one per semester/year to be utilized within maximum duration of particular programme.
- (2) The prescribed application for such re-appearance shall be sent to the Registrar (Evaluation) at least 60 days before the commencement of the Examination and obtain permission. The Examination fee for such appearance should be paid only after the permission is accorded to the candidate.
- (3) However students who have obtained degree certificate are not eligible for the improvement of results.
- (4) The candidate shall retain the result of either the original examination or the result of the improvement of examination within one month after the declaration of the result of the improvement of the examination.

**17. GRADE CLASSIFICATION OF SUCCESSFUL CANDIDATES:** The classification of successful completion of programme, a candidate shall be placed with a classification based on his/her performance throughout the programme as mentioned below:

Aggregate % of marks obtained from all 4 Semester	Qualitative Level Grade	Grade Awarded	Class Label
75% or more	Excellent	A	Distinction
60-74%	Very Good	B	I Class
50-59%	Good	C	II Class
35-49%	Satisfactory	D	Pass
Below 35%	Fail	E	Fail

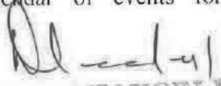
CGPA (Cumulative Grade Point Average) shall be adopted as per the UGC/University


**18. SCHEME OF EXAMINATION:** The details of number of courses/papers, internal assessment marks, maximum and minimum marks for successful completion of the course shall be as mentioned in the Table -2:

**19. SUBMISSION OF INTERNAL ASSESSMENT MARKS:** Every student shall submit assignments/dissertations at the end of each academic year on or before the date notified by the University from time to time.

The student who fails to submit assignments/dissertations before the date prescribed by the University, such student shall not be permitted to submit their assignments/dissertations subsequently. Such students shall obtain the passing marks out of the marks prescribed for theory examination only.

The Chairperson of the Departments/Co-ordinators shall make arrangements to issue calendar of events for submission of assignments/dissertations and make further

  
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arrangements for evaluation of assignments/dissertations submitted by the students, further they are require submitting the list of marks submitted by each student to the Registrar (Evaluation) on or before the date prescribed by him. All Chairpersons/Co-ordinators shall submit the original assignments/dissertations to the Registrar (Evaluation) for safe custody.

**20. OVER RIDING EFFECT OF UGC REGULATION:** If any of the provision of this Ordinance is inconsistent with the UGC Regulations-2017, such provision shall be inoperative to the extent of such inconsistency and any amendment or circular or any other direction issued by the UGC shall prevail over the provisions of this Ordinance.

**21. POWER TO REMOVE DIFFICULTIES:** (1) If any difficulty arises in giving effect to the provisions of this Ordinance, the Vice-Chancellor may by order issue clarifications or directions to implement the relevant provisions of the Ordinance inconsistency with the Act, Statutes, and Ordinance as appears to be necessary or expedient for removing difficulties.

(2) Every order made under this Clause shall be placed before the Board of Management/Academic Council for information.

(3) provided that no Orders or Directions or Procedure shall be made after the expiry of three years from the date of the assent of this Ordinance.


**22. REPEAL AND SAVINGS:** Orders, ordinances, practices, procedures and other directions which are in force immediately prior to the commencement of this ordinance shall and shall always deemed to have been repealed.

Provided, any action taken or orders passed under the repealed ordinance or orders or directions is hereby validated as if this ordinance have not come into force.

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