

COURSES OF STUDY

Higher Secondary:

A) Commerce

CORE SUBJECTS :

1) English - Compulsory	100
2) Modern Indian Languages (Assamese, Bengali, Hindi and Alternative English) - Compulsory	100
3) Book Keeping and Accountancy - Compulsory	100
4) Business Studies - Compulsory	100
5) Banking - Compulsory	100

ELECTIVE SUBJECTS:

6) Economics	100
7) Commercial Arithmetic and Elements of Statistics	100
Total without Additional	500
Total With Additional	600

B) Arts (Proposed) but permission yet to obtain from AHSEC.

CORE SUBJECTS:

1) English - Compulsory	100
2) Modern Indian Languages (Assamese, Bengali, Hindi and Alternative English) - Compulsory	100
3) Sociology	100
4) Political Science	100
5) Education	100
6) Economics	100
7) Mathematics	100
8) Computer	100
9) Statistics	100

NOTES:

For H.S:

- + The subject banking has been made compulsory paper (5th Paper) at H.S.1st Year.
- + CMST/Math/Statistics be taken by those students who have secured at least 50% marks in Math at H.S.L.C. Exam.
- + Economics be taken by rest of the students as additional.
- + Students can opt out themselves from taking additional paper.
- + Students must attend all the classes including elective subjects to qualify for the final examination.
- + Subjects shall remain same both in H.S. 1st year and land year classes.

NEW COURSE

DIBRUGARH UNIVERSITY REGULATIONS FOR THE B.A./B.Sc./B.Com. PROGRAMMES IN THE SEMESTER SYSTEM

(Prepared by the Committee for Introduction of Semester System under Dibrugarh University, recommended by the 103rd Meeting of the Under Graduate Board held on 19.08.2010 and approved by the 95th Meeting of the Academic Council held on 09.09.2010)

1. **Short title, definitions and commencement:**

These regulations shall be called the Dibrugarh University Regulations for the B.Com Programmes in the Semester System, 2010. These Regulations shall be effective for the Course of Study for the degree of Bachelor of Commerce (B.Com.) programmes, which shall be of three years duration distributed in six semesters.

The Regulations shall come into effect from the Under Graduate Academic Session, 2011-2012.

2. **Definitions :**

- a) **College:** The term 'College' shall be used to mean a college or institute imparting B.Com. Programme affiliated to /permitted by Dibrugarh University.
- b) **Department:** The term 'Department' shall be used to mean a department of the college with reference to a subject of under graduate study and designated as such by Dibrugarh University.
- c) **Programme:** The term 'Programme' is used to mean the whole learning experience or combination of course in a particular field of study.
- d) **Course:** Programme is divided into a number of courses. A course may be considered as a paper in conventional education system.
- e) **Academic Year:** An academic year means a period of twelve months consisting of two semesters.
- f) **Semester:** The word 'Semester' is used to mean a half-yearly programme or term of studies.
- g) **In-semester:** The word 'In-semester' is used to refer to the continuous studies and evaluations within the half-yearly programme.
- h) **End-semester:** The word 'end-semester' is used to refer to the terminal processes of examinations and evaluations at the end of but within the half-yearly programme.

- i) **Semester Classification :**
 - 1st, 3rd & 5th Semester – Odd Semester: Jun. 01 – Nov. 30.
 - 2nd, 4th & 6th Semester – Even Semester: Dec. 01 – May 31.
- j) **Teacher:** An assistant Prof. /Associate Prof. / Prof. / of a college shall be called a teacher. He/She shall be associated with the following functions :
 - i) Orienting the students about the programmes;
 - ii) Offering the prescribed courses as per the academic calendar, course plan and college routine;
 - iii) Maintaining attendance and performance records of all students pursuing the course(s) he/she offers.
 - iv) Conducting all in-semester examinations /assessments /evaluations;
 - v) Participating in all evaluation and result generating process of the University, whenever asked for;
 - vi) Assisting and cooperating in all activities of the University or college meant for better academic pursuit.

3. ***Extent of Application:***

The Regulations shall be applicable to the students enrolled for the B.Com. Programmes of Dibrugarh University in the Semester System.

4. ***Academic Schedule:***

The Academic Schedule for the B.Com. Programmes in the Semester System shall be administered by the Academic Calendar of the University published for every academic session.

5. ***Admission Notice and Admission Criteria:***

- i) Newspaper Notice inviting applications for admission into the different programmes shall be issued by the Principals of the colleges/institutes as per the Academic Calendar of the University. The minimum qualification for admission into the following Programmes shall be as below:

+ Bachelor of Commerce (B.Com.): A student who has passed the Higher Secondary Examination (10+2) in Commerce shall be eligible for admission into the First Semester of the Six Semester Degree Course in Commerce. A student, who has passed the Higher Secondary Examination (10+2)

In Science/Arts with Mathematics/Statistics as one of the subjects of Assam Higher Secondary Education Council, or an equivalent examination recognized as such by the university shall also be eligible for admission into the B.Com. Programme.

- ii) The admission criteria shall be fixed by the Academic Council from time to time whenever necessary. The colleges / institutes may also adopt own policy for admission or selection of eligible candidates for admission complying with the eligibility criteria prescribed in the clause S (i).
- iii) Statutory reservation policy of the government shall be followed in case of selection of eligible candidates for admission.

6. **Structure of Courses of the Programmes :**

All B.A., B.Sc., B.Com. Programmes shall have the following components, viz.

- i) **Compulsory Courses:** These courses are compulsory for all students of the programme concerned.
- ii) **Major Courses:** Major courses shall be chosen by the students. The Courses shall be optional and non-mandatory.
- iii) **Non-Major Courses :** Non-Major courses shall be chosen by the students, Who do not opt for major courses
- iv) **Skill-based Courses :** The colleges shall offer the Skill-based Courses as Per their own infrastructure and human resource feasibility.

The skill based courses approved by the University are prescribed in **Annexure I (A&B)**.

7. **Subjects :**

Bachelor of Commerce: The detailed course structure for the Six Semester B.Com. Of General and Major Programmes is enclosed as **Annexure IV**.

Major courses offered presently in (i) Accounting and Finance (ii) Marketing

Note: Other major courses may be offered if more than 10 number of students opt and are selected.

8. **Programme Registration :**

- a) The candidates shall have to register themselves to the University at the time of admission clearly mentioning their course/subject combinations.
- b) The colleges/institutes concerned shall submit to the University the detailed Registration List of their enrolled students using the software provided by the University within one month from the date of admission or as prescribed in the University Academic Calendar.

- c) The students registered by the University as per the information provided by the colleges/institutes shall be treated as final. In no circumstances, change of subject combination and switching from major programme to general programme and vice-versa shall be allowed.
 - d) There shall be no provision for giving permission by the University for admission after submission of detailed Registration List of their enrolled students by the colleges/institutes concerned to the University.
9. **Attendance :**
- i) A student who has less than 80% attendance shall not be permitted to sit for the End-semester examination in the course in which the shortfall exists. Provided that it shall be open to the University to grant exemption to a student who has attended a minimum of 70% classes but failed to obtain the prescribed 80% attendance for valid reasons on recommendation of the Head/Director/Coordinator of the Department/Centre on payment of a prescribed fee(s).
 - ii) The Principal of the college/institute with recommendation of the Heads of the Departments shall announce the names of all students who shall not be eligible to appear in the End-semester examination in the various courses due to non-fulfilment of the criteria of internal assessment and attendance, and send a copy of the same to the University. In such cases, the student shall have to re-enroll in the relevant course(s) with the next batch.
10. **Examination and Evaluation:**
- a) Examination and evaluation shall be done on a continuous basis, at least three times during each semester.
 - b) There shall be 20% marks for internal assessment and 80% marks for End-semester examination in each course during every semester.
 - c) There shall be no provision for re-evaluation of the answer-scripts of the end-semester examinations. However, a candidate may apply for re-scrutiny.
 - d) **Internal Assessment:**
 - i) In internal assessment, different tools may be employed such as objective tests, written tests, assignments, paper presentation, laboratory work, etc. suitable to the courses. The Procedure for Internal Assessment is prescribed in **Annexure V**.

- ii) The students shall be informed in advance about the nature of assessment. Students shall compulsorily attend internal assessment, failing which they will not be allowed to appear for the End-semester examination. However, if a student fails to appear in any of the in-semester examinations on valid reasons, the department concerned may arrange special in-semester examination whenever necessary.
- e) **End Semester Examination:**
 - i) There shall be one End semester examination carrying 80% Marks in each course of a Semester covering the entire syllabus prescribed for the course. The End semester examination is normally a written / laboratory-based examination / Project work / Dissertation.
 - ii) The Controller of Examinations shall then make necessary arrangements for notifying the dates of the end semester examinations and other procedures as per Dibrugarh University Rules (at least 20 days in advance) and the Academic Calendar notified by the University.
 - iii) Normally, the end-semester examination for each course shall be of three hour duration.
- f) Setting of question papers, moderation of question papers, evaluation of answer scripts, scrutiny, tabulation of marks, etc. and announcement of results, shall be governed by the Dibrugarh University Examination Ordinance 1972 (as amended up to date).
- g) **Practical Examination:**

Practical Examinations of a Semester shall normally be held prior to the End Semester Examinations. (Both in B.A. and B.Com.)
- h) **Betterment Examination:**
 - a) A student shall be entitled to take the "betterment examinations" in any two theory courses of any of the six semesters after passing the Sixth Semester examination only once. In this case, the higher marks secured by the student shall be retained. The candidates shall have to apply for betterment examination within one year of passing the Sixth Semester examination.
 - b) No betterment shall be allowed in the practical examinations.
 - c) Any difficulty which may arise in the course of operation of these regulations relating to holding of examinations shall be removed by the Examination Committee of the Dibrugarh University.

11. **Results and Progression:**

- a) A candidate, shall be declared as passed a course, provided he/she secures-
 - i) At least 40% marks in the course in the end semester examinations.
 - ii) At least 40% marks in the course in aggregate in the in and end - semester examinations.
- b) A candidate shall be declared as passed a semester, provided he/she passes all the courses of a semester independently.
- c) The marks of in-semester examinations obtained by the candidate shall be carried over for declaring any result.
- d) A candidate who fails or does not appear in one or more courses of any end semester examinations upto Sixth Semester shall be provisionally promoted to the next higher semester with the failed course as carry over course(s). Such candidates will be eligible to appear in the carry over course in the next regular examinations of those courses. However, the following restrictions shall be applicable :
 - i) A candidate shall be entitled to a maximum of three consecutive chances to clear a course.
 - ii) If a candidate clears the sixth semester examination before clearing all the courses of the previous semesters, the result of the sixth semester examination of that candidate shall be kept withheld and his/ her results shall be announced only after he/she clears the courses of the previous semesters.
- e) A student must pass all his/her semester examinations within Five (5) years from the date of admission to the First Semester of any programme.
- f) Since the Semester system involves continuous assessment, there shall be no scope for a student to appear as a private candidate in any programme in this system.
- g) A candidate shall be declared to have passed the Six-Semester Degree B.Com. / B. A. programme provided he/she has passed all the Semesters and in all the Courses separately.
- h) The degrees shall be offered to each candidate, who has passed the Six-Semester Degree B.Com./B.A. programme in the following manner :

General (Non-Major) Programme		Major / Specialty Programme	
60% and above marks in aggregate	First Division	60% and above marks in major courses in aggregate	First Class
50% and above but less than 60% marks in aggregate	Second Division	50% and above but less than 60% marks in major courses in aggregate	Second Class
40% and above but less than 50% marks in aggregate	Simple Pass	40% and above but less than 50% marks in major in aggregate	Simple pass (the same degree shall be treated as general degree for B.Com. Programme)

- i) A student, who secures 60% and above marks in all the courses individually in all the semester shall be declared have passed with first division (in case of the students pursuing General programmes) with **distinction** or first class (in case of the students pursuing Major/specialty Programmes) with **distinction**.

12. **Rules for Admission on Transfer from other University :**

- a) Ordinarily, the University shall not allow admission on transfer from other Universities.
- b) Transfer from other Universities to Dibrugarh University shall be permissible provided that –
- i) Both the Universities conduct the B.Com./B.A. degree programmes in the semester system,
 - ii) The course structure along with the nomenclature of the courses are similar between the two Universities,
 - iii) The combination of courses opted by the candidate are not changed.
- c) In fulfillment of the conditions as laid down in clause 12(b), a candidate may be allowed to get admission on transfer from other Universities on production

Of transfer certificate, proof of classes attended, migration certificate, etc. not later than 1 (one) month from the commencement of the classes of the semester concerned. The records of class attendance, performance in internal assessment in his/her credit shall be carried over on admission and shall be computed for the purpose of examination.

- d) A candidate shall have to apply for transfer in the prescribed format of the University.
- e) A candidate may be allowed for college transfer only once during the whole programme.

13. ***Rules for Admission on Transfer from other Colleges under Dibrugarh University:***

- a) Ordinarily, the University shall not allow inter-college transfer.
- b) In a special circumstance, a candidate may be allowed to get admission on transfer from one college/institute to other college/institute affiliated to / permitted by Dibrugarh University on production of transfer certificate, proof of classes attended, migration certificate, etc. not later than 1 (one) month from the commencement of the classes of the semester concerned or the last date mentioned in the University Academic Calendar. The records of class attendance, performance in internal assessment in his/her credit shall be carried over on admission and shall be computed for the purpose of examination.
- c) No change in course combination shall be allowed with transfer from one college/institute to other.
- d) A candidate shall have to apply for transfer in the prescribed format of the University.

14. ***General:***

For any matter not covered under these Regulations for the Dibrugarh University Regulations for B.Com./B.A. Programmes in the Semester System, 2010, the existing Dibrugarh University Rules, Ordinances and the Dibrugarh University Act, 1965 (as amended) shall be applicable.

Rules and Internal Assessment in B.Com./B.A. Programmes in Semester System

1. The marks allotted for Internal Assessment (20%) in each course shall be based on the following:
 - a) Sessional Examination I (Written) - 25% of the marks allotted for internal assessment.
 - b) Sessional Examination II (Written) - 25% of the marks allotted for internal assessment.
 - c) Home Assignment/Seminar/Group Discussion - 25% of the marks allotted for internal assessment.
 - d) Attendance: 25% of the marks allotted for Internal Assessment.

Marks of Internal Assessment for Attendance shall be awarded as below:

<i>Range of % of Attendance</i>	<i>Marks to be awarded</i>
80% to less than 85%	2
85% to less than 90%	3
90% to less than 95%	4
95% to 100%	5

- Each sessional examination shall be conducted by the concerned teacher(s) of the course. The setting of question paper, invigilation duty, evaluation of answer scripts for each paper shall be done by the concerned teacher(s) as a part of his/her/their normal duty. The teacher concerned shall fix the date of the sessional examination of each course complying with the Academic Calendar of the University. The students shall have to write the answers in the scripts provided and duly authenticated by the college/institute concerned.
2. After evaluation, the answer scripts should be shown to the students and corrections should be made if necessary. After this, the answer scripts should be collected back from the students.
 3. There shall be no provision for "repeat"/"betterment" in the sessional examination. If a student misses any sessional examination for unavoidable reasons, the

Concerned teacher may allow the student to appear in a separate examination at his/her own discretion.

4. The marks of internal assessment secured by a candidate shall be calculated & prepared by the teachers of the concerned department.
5. If any student fails to appear in internal assessment, he/she shall not be eligible to appear in the end semester examinations of the course(s) concerned. The colleges/ institutes shall notify the same prior to filling up forms for examinations.
6. At the end of the semester (before the end-semester examinations begin) the concerned College shall submit the internal assessment marks in proper mark sheets to the University. The University may call the answer scripts from the college/institute at the time during the academic sessions.

● **Dissertation :**

Candidates of the B.Com. Specialty Courses shall have to submit a Dissertation based on his/her Project Work in the 6th Semester of the Course to the university through the Principal of the College concerned. A candidate shall work under the supervision of a teacher. The Dissertation shall have to be duly certified and signed by the Supervisor, the Head of the Department and countersigned by the Principal of the college concerned. A completed copy of Dissertation must reach the Controller of Examinations, Dibrugarh University for evaluation at least 20 days before the commencement of the sixth semester examination. The Dissertations shall be evaluated externally for 80 marks as specified in the syllabus under the Specialty Courses. Evaluation of viva-voce and presentation shall be done internally by the teachers of the College concerned. Marks of viva-voce and presentation shall have to reach the office of the Controller of Examination along with the copies of Dissertation.

The pass marks for each paper of the Bachelor of Commerce (B.Com.) End-semester Examinations (both General and Specialty) Course shall be 40% marks inclusive of the Internal Assessment marks, subject to a minimum of 32 (40%) marks in every full paper of the end-term Examination.

Annexure I V

STATEMENT OF COURSE STRUCTURE FOR BACHELOR OF COMMERCE IN GENERAL AND SPECIALITY PROGRAMMES

Semester - I							
Course No.	B.Com. (General)	Accounting and Finance	Marketing	International Business	Banking & Insurance	E-commerce	H.R. Management
101	Business Communication-I	Business Communication-I	Business Communication-I	Business Communication-I	Business Communication-I	Business Communication-I	Business Communication-I
102	Business Regulatory Framework	Business Regulatory Framework	Business Regulatory Framework	Business Regulatory Framework	Business Regulatory Framework	Business Regulatory Framework	Business Regulatory Framework
103	Financial Accounting	Financial Accounting	Financial Accounting	Financial Accounting	Financial Accounting	Financial Accounting	Financial Accounting
104	Business Environment	Business Environment	Business Environment	Business Environment	Business Environment	Business Environment	Business Environment
Total	400	400	400	400	400	400	400
Semester - II							
201	Business Communication-II	Business Communication-II	Business Communication-II	Business Communication-II	Business Communication-II	Business Communication-II	Business Communication-II
202	Business Economics	Business Economics	Business Economics	Business Economics	Business Economics	Business Economics	Business Economics
203	Corporate Accounting	Corporate Accounting	Corporate Accounting	Corporate Accounting	Corporate Accounting	Corporate Accounting	Corporate Accounting
204	Principles of Business Management	Principles of Business Management	Principles of Business Management	Principles of Business Management	Principles of Business Management	Principles of Business Management	Principles of Business Management
Total	400	400	400	400	400	400	400

Semester - V							
501	Public Finance Or Mathematics	Public Finance Or Mathematics	Public Finance Or Mathematics	Public Finance Or Mathematics	Public Finance Or Mathematics	Public Finance Or Mathematics	Public Finance Or Mathematics
502	Entrepreneurship Development	Entrepreneurship Development	Entrepreneurship Development	Entrepreneurship Development	Entrepreneurship Development	Entrepreneurship Development	Entrepreneurship Development
503	Management Accounting	Management Accounting	Personal Selling	Global HRM	Risk Management	Essential of e-commerce	Global HRM
504	Principles of Marketing	Direct Tax-I	Retail Management	Export Import Procedures	Insurance Regulatory Framework	Internet & World Wide Web	Human Resource Development
Total	400	400	400	400	400	400	400
Semester - VI							
601	Income Tax Marketing	DirectTax-11 Marketing	International Services	International other issues	Financial Industrial Laws	Legal Security &	Labour and
602	International Business	Financial Statement Analysis	Advertising & Sales Promotion	International Finance	Insurance management	Online Marketing & e-CRM	Trade Unionism
603	Indian Financial System	Indian Financial System	Rural Marketing	Indian Financial System	Indian Financial System	Web Designing	Compensation Management
604	Small Business Management	ProjectWork	ProjectWork	ProjectWork	ProjectWork	ProjectWork	ProjectWork
Total	400	400	400	400	400	400	400

* Each paper under the semester is of 100 marks is for Internal Assessment and in case of paper 604: Project Work 80 marks is for Dissertation and 20 Marks for Viva-Voce.

* The marks of Environmental Studies 305 has not been shown in the above statement.

COURSE STRUCTURE OF BACHELOR OF ARTS (B.A.)

Subjects offered in B.A.:

Compulsory: English

MIL (Hindi, Bengali, Assamese, Alternative English)

Non-Major Political Science, Sociology, Economics & Education

1. The syllabus for each course should be divided into modules or units and questions shall be set from each unit and students shall be required to answer questions in each unit. Unit-wise distribution of marks shall be shown in the syllabus.
2. In case of major/non-major courses having practical components, marks shall be divided into two courses as - 60 marks for theory and 40 marks for practical.
3. The theory and practical courses of a particular subject shall be separate and independent.
4. The allocation of marks for the practical components in all subjects may not be exactly 40% of the total marks of the course. However, such allocations shall be complied with the main course structure of the programme.
5. The General Course Structure for the Bachelor of Arts (B.A.) Programmes shall be as below :

Semester	General Programme			
	Compulsory	Non-Major	Skill based	Total
I	200	200	–	400
II	200	200	–	400
III	200	200	–	400
IV	200	200	–	400
V	100	200	100	400
VI	100	200	100	400

SEMESTER I

General Programme			
Course Code	Type	Title	Total Marks
	Compulsory	English (I)	100
	Compulsory	MIL (I) (Assamese, Bengali, Hindi, Alt. English)	100
	Non-Major	Non-Major I (Course I) (Pol. Sc., Sociology, Education, Economics)	100
	Non-Major	Non-Major II (Course I) (Pol. Sc., Sociology, Education, Economics)	100
		Total	400

SEMESTER II

General Programme			
Course Code	Type	Title	Total Marks
	Compulsory	English (II)	100
	Compulsory	MIL (II) (Assamese, Bengali, Hindi, Alt. English)	100
	Non-Major	Non-Major I (Course II) (Pol. Sc., Sociology, Education, Economics)	100
	Non-Major	Non-Major II (Course II) (Pol. Sc., Sociology, Education, Economics)	100
		Total	400

SEMESTER III

General Programme			
Course Code	Type	Title	Total Marks
	Compulsory	Computer Skills	100
	Compulsory	English (III)	100
	Non-Major	Non-Major I (Course III) (Pol. Sc., Sociology, Education, Economics)	100
	Non-Major	Non-Major II (Course III) (Pol. Sc., Sociology, Education, Economics)	100
		Total	400

SEMESTER IV

General Programme			
Course Code	Type	Title	Total Marks
	Compulsory	Multi-disciplinary	100
	Compulsory	MIL (III) (Assamese, Bengali, Hindi, Alt. English)	100
	Non-Major	Non-Major I (Course III) (Pol. Sc., Sociology, Education, Economics)	100
	Non-Major	Non-Major II (Course III) (Pol. Sc., Sociology, Education, Economics)	100
		Environment Studies	100

Total

400

SEMESTER V

General Programme			
Course Code	Type	Title	Total Marks
	Non-Major	Non-Major I (Course V) (Pol. Sc., Sociology, Education, Economics)	100
	Non-Major	Non-Major II (Course V) (Pol. Sc., Sociology, Education, Economics)	100
	Skill Based	Skill Based I (Course I) Entrepreneurship	100
	Skill Based	Skill Based I (Course II) Entrepreneurship	100
		Total	400

SEMESTER VI

General Programme			
Course Code	Type	Title	Total Marks
	Non-Major	Non-Major I (Course V) (Pol. Sc., Sociology, Education, Economics)	100
	Non-Major	Non-Major II (Course V) (Pol. Sc., Sociology, Education, Economics)	100
	Skill Based	Skill Based I (Course III) Entrepreneurship	100
	Skill Based	Skill Based I (Course IV) Entrepreneurship (Proj.)	100
		Total	400

Guidelines for Preparation and Evaluation Project I *Dissertation* of the B.A. Programmes in the Semester System.

1. The project/dissertation shall have to be prepared under the strict supervision of any one of the faculty members of the subject concerned.
2. It shall be based on a single topic for a student or a group of students (not exceeding four) as fixed by the supervisor or the concerned college/institute.
3. The student(s) have to submit the project in triplicate — one for himself / herself, other for the supervisor or the department concerned and the third one for the evaluator (i.e., for the internal and external examiner).
4. Evaluation shall be made on the basis of presentation before the internal examiner (other than the supervisor), external examiner and the concerned supervisor. In case of the group presentation, each and every member of the group shall have to present the project separately focusing on the specific part of the work carried out by the student in the group of the entire project/dissertation. Supervisors may be allowed to provide any clarification if and when necessary.
5. Marks shall have to be awarded by the external examiner in consultation with the internal examiner on the basis of different aspects, such as (i) Definition of the Objectives, (ii) Methodologies/Techniques used, (iii) Content, (iv) Presentation, (v) Analysis, (vi) Findings and Conclusion, reference, etc. of the Project presentation/dissertation including viva - voce examination.