PROSPECTUS

SESSION :: 2021-22



DIBRUGARH HANUMANBUX SURAJMAL KANOI (D.H.S.K.) COMMERCE COLLEGE

The first full-fledged Commerce College in the North Eastern Region of India.

Re-Accredited by NAAC: "B" Grade





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1. Profile of the College:

Clear vision, enormous zeal and untiring efforts of the prominent intellectuals and citizens of the region and able guidance by the eminent educationists like late Dr. L. P. Dutt and late Dr. N.K. Basu resulted in the birth of Dibrugarh Hanumanbux Surajmal Kanoi (D.H.S.K.) Commerce College, the first full-fledged Commerce College in the North Eastern Region of India.

The importance of introducing commerce education in Dibrugarh was felt by the visionaries of the town way back in the mid-twentieth century. To give shape to their vision, commerce classes at the intermediate level was first introduced in D.H.S.K. College in 1945 in the evening shift. The necessity of having a full-fledged commerce college was realised very soon by the students, academicians as well as the public in general which led to the establishment of D.H.S.K. Commerce College in 1960. The foundation stone of the present college building was laid by Late Morarji Desai, the then Finance Minister of India. Dibrugarh University came into being and also started functioning from this newly constructed college building till 1968.

With this humble beginning, the college, over the years, has come to the present position of pride and excellence in the academic map of this region. The college is sincerely committed to its objectives of learning and achieving excellence through imparting value-based commerce education and preparing the students to face the challenges of the fast changing globalised world.

D.H.S.K. Commerce College is affiliated to Dibrugarh University for its Undergraduate and Postgraduate Courses and the Assam Higher Secondary Council for the Higher Secondary Course. The College is recognised by the UGC u/s 12(b) and 2(f).

2. Mission:

"The mission of the DHSK Commerce College is to promote learning both by students and faculty to achieve excellence in education."

3. Goals:

- **↓** Teach, guide and motivate the students by providing quality education.
- ♣ Inculcate the spirit of co-operation and healthy competition amongst the students.

- Mould the students towards creativity and excellence with dedication, devotion and discipline.
- ♣ Ensure physical, mental and moral growth and development of the students.
- ♣ Assist in character building by cultivating human and ethical values in the students.
- ♣ Synthesize the traditional and modern teaching tools for capacity building through all round development of the students.
- ♣ Facilitate, encourage and spread education for women empowerment.

4. Admission Procedure:

A. The College offers B.Com programme in both Morning Shift and Day Shift (only in Honours Programme). The candidates applying for admission in the Morning Shift shall have to secure at the least 60% marks in the H.S. Examination. A student can apply only for one of the Shifts (either Morning or Day but not both) for admission. Admission Committee reserves the right to accept or reject Application Forms if an applicant applies for both the shifts. The College also offers H.S. Course (Commerce) in the Morning Shift only.

B. Candidates seeking admission to the College are to apply through **online mode** only. The **prospectus** and **online admission form** is available in the college website https://dhskcommercecollege.edu.in/. Candidates seeking admission in B.Com 1st semester will have to submit the online admission form by paying Rs. 300/- only as the registration fee. For the existing students for renewal admission to B. Com 3rd and 5th semester, the registration fee will be Rs. 100/-. Registration fee can be paid through SBI Net Banking or by using Visa, RuPay, Mastercard or Maestro Credit or Debit card issued by any bank. The facility for submission of online application including payment of prospectus fee will be available in the college website. Candidates should keep a printout/hard copy of the submitted application for further reference. The list of selected candidates will be displayed in the college website as well as college notice board.

C. The selected candidates will be admitted provisionally. However they have to produce all the original documents on a date before beginning of classes which will be intimated later through the college website and notice board. The relevant documents are as follows:

i) Mark Sheet(s) of last Board/Council examination(s) passed.

- ii) Pass Certificate and Character Certificate from the school/college last attended.
- iii) Age-proof Certificate.
- iv) Caste Certificate issued by the **competent authority** wherever applicable.
- v) Two recent passport size photographs.
- vi) Court Affidavit in case of any loss or gap in academic year.
- vii) Candidates seeking admission under Sports/NCC/Scouts & Guides/Cultural/PH quota/ must bring relevant documents.
- viii) Any other relevant documents.

Since admissions will be strictly provisional so in case of any discrepancies in the above documents the admission will be declared as null and void. And the admission fees once paid by the students will be forfeited.

D. Hitherto, fresh candidates belonging to the BPL category had been offered free admission as per Government order. Such Government regulation is issued on year to year basis. This year's decision to offer free admission will depend upon the Government notification in this regard. Further instruction or information pertaining to free admission will be notified from time to time on receipt of the same from the Government.

E. The Admission Committee after scrutinizing all the Admission Forms submitted by the candidates will prepare the list of selected candidates for admission strictly on the basis of merit. The Admission Committee also follows reservation rules as per Government norms. Waiting lists are also prepared and in case of any seat remains vacant will be filled up from the main list on the same day of admission or as notified by the College.

F. Payment of Fees:

A selected candidate must pay the Admission Fee online via credit/debit card/net banking as notified by the institution.

G. Direct Admission:

- (a) A portion of the total seats will be filled in through direct admission process.
- i) Candidates securing 70% or more marks in the H.S. Examination can get direct admission in the B.Com First Semester, Day Shift and Morning Shift.

ii) Candidates securing 70% or more marks in the H.S.L.C. Examination can get direct admission in the H.S. 1st year class.

As the number of seats for direct admission are limited, admission will be given on the 'First Come, First Serve (FCFS)' basis (only through online mode).

(b) The other portion of the total seats will be filled in as per the merit list to be notified through college website and the notice board after the process of direct admission is over.

The date and time of direct admission will be notified after the declaration of the results by SEBA / H.S. Council, Assam. In view of Covid-19 pandemic, candidates seeking direct admission must have apply ONLINE (specified under the head **Admission Procedure** [4C]) on or before the date and time to be notified in the website and college notice board. After the verification is completed successfully, the students can complete the admission procedure by making payment of the admission fees online.

- **H.** No student can claim admission in B. Com First Semester class on the ground of his/her being a student of this college in the H.S. Course.
- **I.** Canvassing in any form will lead to disqualification.
- **J.** The college offers only Honours Programme

K. While opting for the Honours programme, the students need to consider the point that in Honours programme, the subject 'Business Statistics' in the 3rd semester and 'Business Mathematics' in the 4th semester will be compulsory. These provisions are however subject to revision by Dibrugarh University from time to time.

However the college reserves the right to take decisions concerning the following:

- i) Admission of students in Honours/Non Honours Programme.
- ii) Conduct of a test after the completion of the admission process in order to decide the ground of allotment of Honours/ Non Honours Programme to the students.

5. Course of Study:

A) H. S. In Commerce (Two Years)

The College offers the following Subjects in H.S. classes which take place in the **Morning** Shift only.

a) Core Subjects:

- i) English 200 Marks (with two papers of 100 marks each 100marks in the H.S. 1st year Examination and 100 marks in the H.S. Final Exam.)
- **ii) MIL** (**Assamese/Alternative English/Bengali/Hindi**) **200 Marks** (with two papers of 100 marks each 100 marks in the H.S. First year Examination and 100 marks in the H.S. Final Examination).

b) Compulsory Subjects:

- i) Business studies
- ii) Accountancy

c) Elective Subjects

- i) Third elective subject Commercial Mathematics & Statistics / Mathematics.
- **ii) Fourth elective subject** A student may opt for a Fourth Elective subject from the following subjects Economics / Insurance / Banking.

In case he / she so desires, he /she will have to indicate the subjects in order of his / her preference. As the number of seats in the respective elective subjects is limited, the allotment of seats in the Elective Subjects will be at the discretion of Admission Committee.

d) Environmental Science - Compulsory for the students of H.S. 1st Year.

Note: A Student who is declared unsuccessful in the H.S. First Year Examination will be allowed to appear at the next H.S. First Year Examination as a private candidate.

B) B. COM. Programme (CBCS)

D.H.S.K. Commerce College is affiliated to the Dibrugarh University and the B.Com. Programme is conducted as per the rules and regulations of Dibrugarh University. The college offers B. Com programme under the Choice Based Credit System (CBCS) which is regulated by the Dibrugarh University Regulations for the Under Graduate Academic Programmes in the Choice Based Credit System (CBCS) 2018. Relevant portion of this regulation concerning B.Com courses have been furnished in Annexure I.

C) M. Com. Programme (Regular):

The college offers M Com (Regular) course under Dibrugarh University. The intake capacity of the course is limited to 20 seats. This will be a regular course to be carried on through regular classes as per the syllabus and other guidelines concerning M Com course under Dibrugarh University. The date and other terms and conditions concerning admission and classes etc will be notified in the college website from time to time.

6. Additional Courses:

The college provides the students the opportunity to pursue some additional courses to enhance their academic performance as well as employability. These also improve their skill and latent talents and make them better suited to face the challenges of life.

A) Spoken English Course

The College provides a short term spoken English course (Three Months) with the aim to develop the ability of students to speak clear and correct English to enable them to meet the challenges of the present day competitive world. A certificate is awarded to the students at the successful completion of the course.

B) Language Lab:

For enhancing proficiency in English Language, the college has a Language Lab. The students can develop their spoken & pronunciation skills through it.

C) Computer Courses

- Diploma in Financial Accounting.
- Diploma in Office Management.
- Desktop Publishing (DTP).
- Certificate Course in Visual Basic.
- Certificate Course in Java.
- **♣** Certificate Course in C & C ++.

D) Distance Learning

The College also promotes education through the Open and Distance Learning System of education. Presently, the college offers courses under KKHSOU, as well as DDE-DU. Classes are held on every Sunday.

1. Krishna Kanta Handique State Open University (KKHSOU)

The courses are:

B.Com, BBA, BMC

DTP Course

Diploma in Financial Management

Diploma in Office Management

Diploma in Human Resource Management

Diploma in Travel Management

Master of Business Administration

Master of Mass Communication (MMC)

2. Directorate of Distance Education, Dibrugarh University (DDE-DU)

The courses are:

B.Com.(General)

M.Com. (Specialisation in Human Resource Management and Banking &Insurance)

7. Academic Facilities:

A) College Library

The College maintains a well-stocked library having more than 30,000 books. Important textbooks of all subjects are made available to the students. The reading room is attached to the library. The library also subscribes to a number of dailies, periodicals and journals on various subjects. Digital Library facility is available for the users.

a) Membership of the Library

Students, Teachers and Non-Teaching employees of the college are entitled to become members of the library. The library remains open from 9 a.m. to 4 p.m. on all working days.

b) Borrowing Conditions

| Sl. No. | Members | No. of Books | Period |
|---------|-----------------------------------|--------------|---------|
| 1 | Degree Speciality Course Students | 3 | 10 Days |
| 2 | Degree General Course Students | 2 | 10 Days |
| 3 | H.S. Students | 1 | 10 Days |
| 4 | Teaching Staff | 20 | 20 Days |
| 5 | Non- Teaching Staff | 5 | 10 Days |

i. Students are to produce their Library Cards to avail the Library facility.

- ii. An overdue charge of Re. 1.00 per volume per day is levied if the book is kept beyond the due date.
- iii. Magazines, journals, periodicals, newspapers, reference books, reports, bound volumes of periodicals and books of 'special kind' are not issued to members.
- iv. Books issued to members can be recalled at any time without assigning any reason thereof.
 - **B) Departmental Library:** Every department has the facility of departmental library from where students can borrow books for reference purpose.

c) Computer Lab & Xerox Facility

The college has a well equipped Computer Laboratory. There also exists Xerox facility for students at a nominal rate in our College Library. Moreover, Digital Classroom facility will also be provided to the students shortly.

8. Hostel Facility:

The Girls Hostel of the College is located at Khalihamari, Dibrugarh at a distance of about 1K.M. from the College. However, as the accommodation capacity in the hostel is limited, seats will be allotted on the basis of availability.



9. Campus Practices:

A) Ragging Free Campus

The College ensures a ragging free and student friendly environment in the campus. The students must have to submit an undertaking/affidavit that they will never indulge in ragging or any such activities which can be interpreted as ragging. Furthermore they will be obliged to report any cases of ragging or such activities to the concerned authorities immediately if and when such occasions come to their notice. The students will have to submit the undertaking online, the proforma of which will be available in the college website.

B) Tobacco Free Zone

Smoking and use of other tobacco products by the students is strictly prohibited within the college campus. Use of tobacco products would invite penalty in the form of fine.

C) Eco-friendly Environment

Use of polythene is discouraged within the college. Non biodegradable waste is to be disposed only in the blue bins provided in the campus.

D) Internal Complaints Committee (ICC)

The College is obliged to offer a safe and secured environment to each member of the College family, specially the girl students and women employees. This Committee deals with all grievances relating to sexual harassment and is empowered to take necessary steps to prevent such acts and penalise those proved guilty.

E) Identity Card and College Uniform

Students must carry their Identity Card and wear the College Uniform inside the College campus. Every student must come to the college in full uniform maintaining proper dress-code. The uniform is as follows:

For the students of B.Com Course:

Boys: Black trousers, white & mauve striped shirt and black Sweater in winter.

Girls: Mauve salwar, white & mauve striped kurta & mauve dupatta or Muga colour mekhela and Mauve colour border in white Chaddar, Mauve colour Blouse and black sweater in winter / white with mauve border Saree, Mauve colour Blouse and black sweater in winter.

For the students of H.S. Course:

Boys: Black trousers, Pink and white striped shirt and black sweater in winter.

Girls: Pink and white striped kurta, off white dupatta and off white pajama and black sweater in winter or Muga colour mekhela and Mauve colour border in white Chaddar, Mauve colour Blouse and black sweater in winter /white with mauve border Saree, Mauve colour Blouse and black sweater in winter.

F) Class Hours

Morning Shift: H.S. 1st& 2ndYr - 6:30 A.M. to 10:50 A.M. (With Recess)

B.Com. - 6:30 A.M. to 10:50 A.M. (With Recess)

Day Shift: 11 A.M. to 4 P.M.

G) Attendance

Every student is required to attend all the classes, lectures, tutorials, unit test sessional & In-Sem. examinations, etc., to be eligible to appear in the examination conducted by the University as well as the A.H.S.E.C.

H) College Examination

Students have to appear in various class tests, unit tests, In-Semester and sessional examinations, to be eligible to appear in the final examination.

I) Scholarships

Following categories of scholarships awarded by Govt. & Trust/Society are available to the deserving students as per rules:

- 1. National Merit Scholarship
- 2. State Merit Scholarship (Combined merit scholarship)
- 3. SC/ST Scholarship
- 4. OBC/MOBC including Students from Tea Garden Community Scholarship
- 5. N.C.C. Scholarship
- 6. Sitaram Jindal Foundation
- 7. Ishan Uday Scholarship
- 8. Scholarship from College Students' Welfare Society.

J) Registration

All newly admitted H.S. First Year students and B. Com First Semester students shall have to register their names under the Assam Higher Secondary Education Council and Dibrugarh University respectively by filling in the Prescribed Forms of the Council/University.

K) Discipline and Regulations of the Students

The College aims at improving the climate needed for effective teaching, learning and extracurricular activities. It detects any violation of discipline, evaluates the occurrence and takes appropriate steps for maintaining order and discipline in the campus.

- a) Students have to maintain strict discipline and good manners both inside and outside the College to keep up the prestige and reputation of the college.
- b) Students have to behave properly with the teaching as well as administrative staff.
- c) Students have to maintain decorum in the classrooms and outside and in the library.
- d) Students have to take proper care of the College property and must not cause any damage to the same.
- e) Students are responsible for their conduct to the Principal. For any act of misconduct or misbehaviour a student will have to face the Discipline Committee of the College, the decision of which in such cases is final and binding Disciplinary action may involve warning and/ or fine, and/ or suspension from classes, from examination or even expulsion from the College.
- f) Ragging in any form in the college is strictly prohibited. Strict action shall be taken against any student practicing the same.
- g) Mobile phone must be kept switched off during the class hour. Any violation of this rule will invite penalty.
- h) Strict action shall be taken against any student found using abusive substance or having gutka etc.

L) Students' Union

The College has an elected Students' Union Body, which organizes annual sports, athletics, literary and other cultural activities. Besides, the students regularly participate in various Inter-College activities. College uniforms and Identity Card are compulsory for each student to cast vote at the Union Election. To contest in the election for Students' Union, regularity in the class attendance is a must.

M) Annual College Week

The Annual College Week function is an appropriate platform for the students to display and increase their various extra-curricular skills.

N) College Magazine / Wall Magazine etc.

The College Magazine 'Banijya Darpan' publishes different contributions of teachers and students which reflects the educational, social, cultural and sports activities of the college. The magazine is edited by a duly elected student (Magazine Secretary) under the supervision of an Editorial Board headed by a Teacher In-charge. There is also scope for writing in Wall magazine and Departmental magazines of the college.

O) Research Journal

The College encourages academic activities of higher standard and publishes a peer reviewed Research Journal which goes by the name of 'UTKARSH' every year (ISSN: 2347-8381).

P) National / International Seminars

Seminars at State/National level are also organised in the College from time to time.

Q) Students' Financial Assistance

Financial assistance for academic purpose is provided to the meritorious students in the College. On getting admission, aspiring students may apply for financial assistance to the Principal in prescribed form.

R) Joint Consultative Practice

A consultative body, consisting of teachers and student representatives discusses important issues relating to the curricular and extra-curricular activities in the college.

S) Excursions

The College organizes annual excursions of the students to different parts of county under the guidance of a teacher of the college.

- T) i) Information and Career Guidance Cell (ICGC): The College has an ICG Cell which conducts various short term trainings/Coaching that helps students in exploring different career opportunities.
- **ii)** Equal Opportunity Cell (EOC): EO Cell, D.H.S.K Commerce College aims at providing equal opportunity to ST, SC and OBC students to ensure inclusivity within the college. The cell runs in support of UGC and intends to promote learning by addressing educational and employment needs of the students.
- U) Collegiate Student Grievance Redressal Committee (CSGRC): The college has developed an effective mechanism as per the UGC guidelines to deal with the various grievances of the students and mitigate their problems through the CSGRC. A complaint

from an aggrieved student relating to a college shall be addressed to the Collegiate Student Grievance Redressal Committee (CSGRC), with the following composition, namely:

- a) Principal of the College- Chairperson;
- b) Three senior members of the teaching faculty to be nominated by the Principal-Members;
- c) A representative from among the students of the college to be nominated by the Principal based on academic merit/excellence in sports/performance in co-curricular activities- Special Invitee.

V) Women's Cell:

The college has a women's cell that organises seminars/talks on issues concerning women, their welfare and advancement.

W) NCC and NSS

Students may opt for NCC and NSS activities available in the college for their career building and personality development in a different way. Students of the college would be required to participate compulsorily in one area of co-curricular activity (CCA) out of NCC/NSS/Scouts & guides/ games and sports, cultural and literary activities, debating & quiz.

X) College Canteen

Canteen facility is available in the college campus.

Y) Student's responsibilities as recommended by NAAC

The student shall

- a) Appreciate the institutional goals and objectives and contribute to the realization of the same by participating in relevant institutional activities.
- b) Have a clear knowledge of the programmes, admission policies, rules and regulations of the institution.
- c) Follow the time schedules, rules and regulations of the institution.
- d) Undertake regular and intense study of learning materials.
- e) Make optimum use of the learning resources and other support services available in the institution.

- f) Prepare for continuous internal assessment and term-end examinations.
- g) Give feedback for system improvement.
- h) Have faith and ability to pursue lifelong learning.
- i) Live as worthy alumni of the institution

Z) Payment of College Fees

The tuition fees will be collected at the time of Admission along with other fees and payable in the Bank Account of the College in Digital Mode. The tuition and other fees are subject to revision from time to time as notified by the State Government/University/AHSEC and other competent authorities. For updates (if any), please visit our college website.

Annexure-I

DIBRUGARH UNIVERSITY REGULATIONS FOR THE UNDER GRADUATE ACADEMIC PROGRAMMES IN THE CHOICE BASED CREDIT SYSTEM (CBCS), 2018

(With modifications in 2016 Regulations as recommended by the 120th Meeting of the Under Graduate Board held on 19.11.2018 and approved the 115th Meeting of the Academic Council, Dibrugarh University held on 21.11.2018)

(1) Short title, definitions and commencement:

These Regulations shall be called the Dibrugarh University Regulations for the Under Graduate Academic Programmes in the Choice Based Credit System, 2018. These Regulations shall be effective for the Courses of Study leading to the Bachelor Degree(s) in Arts (BA), Science (B.Sc.) and Commerce (B.Com), which shall be of three years duration comprising of six semesters. Hereinafter, it will be referred to as DU-UGCBCS Regulations, 2018.

The Regulations shall come into effect from the Academic Session, 2019-2020.

The Regulations shall be applicable to the students enrolled in the aforementioned Academic Programmes under CBCS conducted by the Colleges/ Institutes affiliated to/ permitted by Dibrugarh University from the Academic session 2019-2020.

2 Short Title, Definitions and Commencement:

2.1 Definitions:

- a) CBCS: CBCS means Choice Based Credit System. Choice Based Credit System is a flexible system of learning. ' *Credit*' defines the quantum of contents/ syllabus prescribed for a course and determines the number of hours of instruction required. This system permits students to-
- learn at their own pace
- choose electives from a wide range of Elective Courses offered for the programme

- undergo additional courses and acquire more than the required number of credits
- adopt an inter-disciplinary approach in learning
- make best use of the expertise of available faculty.
- b) College: The term 'College' means the Colleges and Institutes affiliated to or permitted by Dibrugarh University for conducting different academic programmes.
- c) Department: The term 'Department' is used to mean a Department of a College/ Institute affiliated to/ permitted by Dibrugarh University.
- d) Programme: The term 'programme' is used to mean the whole learning experience or combination of courses in a particular field of study.
- e) Course: A Programme is divided into a number of courses. A course is a unit of instruction or segment of subject area under any programme. The traditional concept 'paper' is replaced by 'course'.
- f) Academic Year: An academic year means a period of twelve months consisting of two semesters.
- g) Semester: The word "semester" is used to mean a half-yearly term or term of studies including examinations, vacations and semester breaks.
- h) Semester Duration: A semester normally extends over a period of 15 class weeks. Each week has 30 hours of instruction spread over the week.
- i) In semester: The word "in-semester" is used to refer to the continuous evaluation within the half-yearly term.
- j) End-semester: The word "end-semester" is used to refer to the terminal processes of examinations and evaluations at the end but within the half-yearly term.
- k) Credit: 'Credit' defines the quantum of contents/ syllabus prescribed for a course and determines the number of hours of instruction required per week. Thus, normally in each of the course, credits will be assigned on the basis of the number of lectures/ tutorials/ laboratory work and other forms of learning required to complete the course contents in a 14-15 week schedule:
 - (i) 1 Lecture per week = 1 Hour duration per week = 1 Credit

- (ii) 1 Tutorial per week = 1 Hour duration per week = 1 Credit
- (iii) 1 Practical per week = 2 Hour duration per week = 1 Credit

Note: The lecture sessions and tutorials shall not be substituted with any other activities like seminars, group discussions etc.

- 1) Course teacher: A teacher or any person engaged by the University/ College for teaching a Course shall be called a Course teacher. He/ she shall perform the following functions:
 - i) Teaching a course approved by the statutory authorities.
 - ii) Maintaining attendance and performance records of all the students registered for the Course(s) he/she teaches.
 - iii) conducting In-semester Assessment (Internal Assessment)
 - iv) Involving himself/ herself in preparation and moderation of question papers, evaluation, scrutiny and finalization of results of the course(s) etc. whenever needed.
 - Participating in various curricular and co-curricular activities as and when necessary.
- m) College CBCS Board: There shall be a College CBCS Board to monitor and supervise the implementation of the CBCS, which shall be constituted as below:
 - (i) The Principal of the College Chairperson
 - (ii) The Vice-Principal of the College Vice-Chairperson
 - (iii) The Heads of the Departments Members
 - (iv)The Coordinator, IQAC Member
 - (v) A Senior Teacher of the College Member Secretary nominated by the Principal of the College
- n) Dibrugarh University CBCS Board: There shall be a Dibrugarh University CBCS Board to be constituted as below:
 - (i) Vice Chancellor Chairperson
 - (ii) The Registrar -Member
 - (iii) The Deans Members

(iv) The Controller of Examinations -Member

(v) The Director, IOAC, D.U. - Member

(vi) The Director, College

Development Council (CDC) -Member

(vii) Five Principals of the colleges to

be nominated by the VC -Members

(viii) One Joint/ Deputy Controller of

Exams to be nominated by the VC -Member

(ix) The Joint Registrar (Academic) J- Member Secretary

2.2. Semester Duration:

i) Odd Semesters: June –November (including end-semester examinations and semester breaks)

ii) Even Semester: December -May (including end-semester examinations and semester breaks)

Any change in the Academic Calendar/Schedule may be made by the University whenever necessary.

2.3. Extent of Application:

The Regulations shall be applicable to the students enrolled for the Courses of Study leading to the Bachelor degrees in Arts (BA), Science (B.Sc.) and (B.Com), which shall be of three years duration distributed into six semesters.

2.4. Academic Schedule:

The Academic Schedule of the Bachelor degrees in Arts (BA), Science (B.Sc.) and (B.Com) Programmes under the CBCS shall be administered as per the Academic Calendar of the University published for every academic session.

2.5 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 eligibility for admission into the following Programmes shall be as below:

Bachelor of Commerce (B.Com.): A student passed the Higher Secondary Examination (10+2) in Commerce stream of the Assam Higher Secondary Education Council, or an equivalent examination (10+2) recognized as such by the University. A student passed the Higher Secondary Examination (10+2) in Arts or Science stream with Mathematics and/or Statistics is also eligible to apply for admission.

- (ii) The admission or eligibility criteria shall be fixed by the Academic Council from time to time whenever necessary. The University/ 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 2.5(i).
- (iii) No student shall be eligible for admission to an Academic Programme in any discipline unless he/she has successfully passed the qualifying examination fulfilling the minimum eligibility criteria from a University /Institute recognized by Dibrugarh University.
- (iv) Statutory reservation policy of the government shall be followed in case of selection of eligible candidates for admission.

3. Course Structure:

3.1 The Course Structure of the Academic Programmes under the CBCS shall be as per the Course Structure given in *Annexure I*. The nature of the Courses for all Under Graduate Academic programmes shall be as below:

a) Core Courses:

Compulsory components of an Academic Programme. These Courses are to be compulsorily studied as a core requirement for the programme. The contents of the Core Courses shall be as per the UGC Model Curriculum for the subject/ discipline concerned. However, the Boards of Studies concerned may recommend maximum of 20% deviation from the UGC Model Syllabi wherever requires.

In case, UGC does not provide model Syllabi/ Curriculum, the Board of Studies shall propose their own Core Courses keeping

parity of total numbers of credits/ courses with other similar subjects/ disciplines.

- b) *Elective Courses*: Elective courses shall be chosen by each student from a pool of courses. These courses may be intra-departmental, i.e. Discipline Specific Elective (DSE) as well as inter-departmental, i.e., Generic Elective (GE). The students shall have to choose minimum number of DSE and GE in every semester as prescribed in the Course Structure. These courses shall be:
 - (i) supportive to the discipline of study
 - (ii) providing an expanded scope
 - (iii) enabling an exposure to some other discipline/domain
 - (iv) nurturing student proficiency/ skill

There shall be a basket of at least eight Elective Courses having equal number of credits. For the students of the same discipline/ subjects these elective courses shall be intra-disciplinary and shall be called DSE Courses. If the students of other discipline/ subjects (*within the Programme*) opt these electives shall be considered as inter-disciplinary and shall be called GE courses.

Further, there may be few courses conducted under the UGC's Programmes on Massive Open Online Course (MOOC)s. The University may time to time fix the criteria for MOOCs as per the relevant UGC Guidelines on digital education.

c) Ability Enhancement Courses (AEC):

The Ability Enhancement Courses shall be of two kinds- 'Ability Enhancement Compulsory Courses' and 'Skill Enhancement Courses'. These courses shall be inter-disciplinary (within the Programme) in nature. 'AEC' Courses are the courses based upon the content that leads to Knowledge enhancement.

 Ability Enhancement Compulsory Courses (AECC):(a) Environmental Science (2 Credit), (b) Communicative English (2 Credit) and (c) Alternative English/Communicative Hindi /MIL (2 Credit).

For BA and B.Com (Non-Honours) Programmes, there shall be a Multi-disciplinary Course of 4 Credits.

ii. Skill Enhancement Courses (SEC): (minimum 4 credits): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and should contain both theory and lab/hands-on/training/fieldwork. The main purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability. The list provided under this category are suggestive in nature and each University has complete freedom to suggest their own papers under this category based on their expertise, specialization, requirements, scope and need.

The List of Skill Enhancement Courses (SEC) are given as Annexure II.

- 3.2 A Course may also take the form of a Dissertation/ Project work/ Practical training/ Field work/ Seminar, etc.
- 3.3 A student shall have to study the academic programme as per the scheme of the Programme. Even if a candidate earns the required number of credits before completion of the full duration of the programme, he/she shall not be entitled for the degree.

4. Course Enrolment

- 4.1 The minimum and maximum credits to be opted by a student for qualifying of a graduate degree shall be as per the Course Structure given as Annexure I.
- 4.2 Change of Courses shall not be permitted after sending the records of the students to the University for Registration.

5. Attendance

5.1 The course teacher shall be responsible for maintaining a record of attendance of students who have enrolled for the course.

- 5.2 All course teachers shall intimate the Principal/ Director of a college/ Institute through the Head of the Department concerned at least thirty calendar days before the last instruction day in the semester, the particulars of all students who have less than 80% of attendance during the total number of class days.
- 5.3 A student who has less than 80% attendance in average shall not be permitted to sit for the End-semester examination. 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/Chairperson/ Principals of the Department/ Centre/ College on payment of a prescribed fee(s).

The Principals of the Colleges shall announce the names of all students who shall not be eligible to take the End-semester examinations in the various courses and send a copy of the same to the Controller of Examinations. Such candidates shall have to repeat the concerned course (s) when it is offered next.

5.4 A student declared as discollegiate shall not be allowed to proceed to the next higher Semester. He/ She shall need to pursue the Semester afresh in which he/ she was declared as discollegiate along with the next fresh batch.

6. 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 Endsemester 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 such as objective tests, written tests, assignments, paper presentation, laboratory work, etc. suitable to the courses may be employed. The Procedure for Internal Assessment is prescribed in *Annexure III*.

(ii) The students shall be informed in advance about the nature of assessment. Students shall be required to compulsorily attend internal assessment including appearing the Sessional Tests, failing which they will not be allowed to appear for the End-semester examination. A Student cannot repeat In-semester examinations. The department may arrange special insemester 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 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) Confidential Works: 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.
- (g) The mode of the conduct of the end-semester examinations of the practical/dissertation courses shall be partially external as below:
 - The end-semester examinations of all practical/ dissertation courses shall be conducted by a Board of Examiners consisting of the internal examiner (the concerned course teacher) and an external examiner appointed by the Controller of Examinations.
 - 2. A student shall not be allowed to take more than one project work in a single semester.
- (h) The mode of end-semester examination and evaluation of the Course shall be specified in the detailed syllabus of the Course concerned.

(i) End-semester Practical examinations shall normally be held before the theory examinations.

(j) Betterment Examination:

- (i) 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.
- (ii) No betterment shall be allowed in the practical examinations.

7. Results and Progression:

- a) A candidate shall be declared as passed a course, provided he/ she secures-
 - (i) at least 40% of marks in each Course in the End Semester Examinations.
 - (ii) at least 'P' grade in the 10 point scale combining both the in-semester and End Semester Examination performance.
 - (iii) There shall be no separate pass mark for Internal Assessment.
- b) A candidate shall be declared as passed a semester/ programme, provided he/ she secures at least 'P' grade in the 10 point scale (given in clause) in all the Courses separately.
- c) There may be moderation of Internal Assessment marks/End Semester marks as and when necessary.
- d) The marks of In-semester examinations obtained by the candidate shall be carried over for declaring any result.
- e) A candidate who fails or does not appear in one or more courses of any end semester examinations up to 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.
- f) 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 withheld and his/ her results shall be announced only after he/ she clears the courses of the previous semesters.

A student must clear all his/ her Semester Examinations within Six (6) years from the dates of admission to the First Semester of any Programme irrespective of the number of examinations appeared by the student, viz. First and Second Semester Examinations shall have to be cleared in six consecutive chances, Third and Fourth Semester Examinations shall have to be cleared in five consecutive chances and Fifth and Sixth Semester Examinations in four consecutive chances. However, after the first chance of the Fifth and Sixth Semester Examinations, the candidate shall be considered as a non-regular candidate.

- g) 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.
- h) A candidate shall be declared to have passed the Bachelors Degree in the concerned discipline provided he/she has passed all the Semesters and in all the Courses separately.
 - The Controller of Examinations shall declare the results of the DU-UG CBCS Examinations and issue Grade-sheets.
- j) The first rank holder of a programme shall be decided on the basis of the CGPA. However, the Overall Weighted Percentage of Marks (OWPM) of a candidate shall be considered in case of tie in CGPA.

8. Grading System

- 8.1 The absolute grading system shall be applied in evaluating performance of the students.
- 8.2 The following scale of grading system shall be applied to indicate the performances of students in terms of letter grade and grade points as given below:

| Letter | Grade with meaning | Grade Point* |
|------------|--------------------|-------------------------------|
| 0 | Outstanding | 10 (Marks securing above 90%) |
| A + | Excellent | 9 (Marks securing 80%-90%) |
| A | Very Good | 8(Marks securing 70% -80%) |
| B+ | Good | 7(Marks securing 60% -70%) |
| В | Above Average | 6(Marks securing 50% -60%) |
| P | Pass | 5 (Marks securing 40%-50%) |
| F | Fail | 0(Marks securing below 40%) |
| Abs | Absent/ Incomplete | 0 |

^{*} Exclusive Class Interval technique shall be followed in calculation of Grade Point.

- 8.3 The Letter grade 'B' and above shall be considered as First Class and Letter grade 'B' shall be considered as Second Class.
- 8.4 A student is considered to have completed a course successfully and earned the prescribed credits if he/she secures a letter grade other than F (Failed) or 'Abs' (Absent/ Incomplete).
- 8.5 If a candidate secures 'F' grade in a Course, he/she shall have to reappear in the Course in the next legitimate chance.
- 8.6 If a student secures '**F**' grade in Project Work/ Dissertation/ assignment etc., he/she shall have to re-submit it after necessary revisions. The Result shall be declared with next regular batch.
- 8.7 'Abs' grade shall be awarded to a candidate if he/she has not fulfilled the following requirements:
 - (i) If a candidate fails to appear in any Course(s) in an end semester examination.

- (ii) If a candidate fails to submit the project work/dissertation / assignment of an end semester examination.
- (iii)If a candidate is certified as not eligible to appear in any course(s) in an end semester examination by the Course Teacher(s) due to insufficient attendance in lectures, tutorials, practical or field works.
- *Abs' candidate and that will be reflected in the Grade Sheet of the candidate.

 These candidate shall have to convert the 'Abs' grade by appearing in the next examination on the Course (provided he/ she has legitimate chance to appear the Course) concerned or by submitting project work/dissertation/ assignment etc.
- 8.9 Results of the candidates appeared in the Betterment or Backlog Examinations shall not be counted for the award of Prizes/Medals, Rank or Distinction.

9. Transcript

The University may issue consolidated Transcript on payment of a prescribed fee which shall contain Letter grades, grade points and SGPA and CGPA mentioning the Course Titles in details, medium of instruction and programme duration.

10. Credit Transfer

Inter- Institutional transfer of Credits may be considered by the Dibrugarh University on reciprocal basis or in compliance with the relevant Guidelines of the UGC.

11. Rules for Admission on Transfer from other University:

- a. The University shall allow admission on transfer of students from other Universities. However, such transfer shall be permissible provided that-
 - (i) both the Universities conduct the same degree programmes under the CBCS.
 - (ii) the course structure along with the nomenclature of the courses are similar between the two Universities,
- (i) the combination of courses opted by the candidate are not changed.

- b. In fulfillment of the conditions as laid down in clause 11 (a), 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. With such permission of transfer, the Credits earned by the student shall also be accepted by the University.
 - (c) A candidate shall have to apply for transfer in the prescribed format of the University.

12. General:

- a. It shall be ensured that the University shall maintain fundamental code of professional ethics in implementing these Regulations.
- b. For any matter not covered under these Regulations for the DU UGCBCS Programmes, the existing Dibrugarh University Rules, Ordinances and the Dibrugarh University Act, 1965 (as amended) shall be applicable.
- c. The Dibrugarh University CBCS Board and/or the Examination Committee of the University shall remove any difficulty, which may arise in the course of operations relating to execution of the DU CBCS programmes.

Annexure-II

Detailed Course Structure of the Under Graduate Academic Programmes under CBCS of Dibrugarh University

(Relevant Portion applicable to B.Com Courses)

A. Details of courses under B.A./B.Com. (Honors)

| Course | *Credits | | | |
|---|--------------------------|-------------------|--|--|
| | Theory+ Practical | Theory + Tutorial | | |
| I. Core Course (6 Credits) | | | | |
| (14 Courses) | 14X (4+2)= 84 | 14X (5+1)= 84 | | |
| Core Course Practical / Tutorial* | | | | |
| II. Elective Course (6 Credits) (8 Courses) A.1. Discipline Specific Elective (4 Courses) Discipline Specific Elective Practical/ Tutorial* | 4X (4+2)= 24 | 4X (5+1)= 24 | | |
| B.1. Generic Elective/Interdisciplina | ry 4X (4+2)= 24 | 4X (5+1) =24 | | |
| (4 Courses) | √ \$ [™] | | | |
| B.2. Generic Elective | :OY | | | |
| Practical/ Tutorial* | | | | |

 Optional Dissertation or project work in place of one Discipline Specific Elective Course (6 credits) in 6th Semester

III. Ability Enhancement Courses

| AECC | | SEC | | |
|--------------------------------|--------|--------------------------|--------|--|
| Course Title | Credit | Course Title | Credit | |
| Environmental Studies/ Science | 2 | SEC I- Course I | 2 | |
| Communicative English | 2 | SEC I- Course II/ SEC II | 2 | |
| MIL/ Communicative Hindi/ | 2 | | | |
| Alternative English | | | | |
| Total= 6 Credit | | Total= 4 Credit | | |

Total Credit Structure (Minimum)

| Core | DSE | GE | AECC | SEC | Total |
|-------------|-------------|-------------|----------------|-----------|------------|
| 14 Courses | 4 Courses | 4 Courses | 3 Courses of 2 | 4 Credits | 26 Courses |
| of 6 Credit | of 6 Credit | of 6 Credit | Credit | (2+2) | |
| 84 | 24 | 24 | 6 | 4 | 142 |

^{*} Institute should evolve a system/policy about ECA/ General Interest/Hobby/Sports/ NCC/NSS/related courses on its own.

SEMESTER-WISE DISTRIBUTION OF COURSES IN BA/ B.COM HONOURS (CBCS)

| - | CORE | A 1 1111 M. 1 | 21 21 | | - |
|-----|-----------|-----------------------|--------------------|------------------|----------------|
| Sem | CORE | Ability Enhancement | Skill | Elective: | Elective: |
| | COURSE | Compulsory Course | Enhancement @ | Discipline | Generic |
| | (14) | (AECC) (2) | Course (SEC) | Specific DSE (4) | (GE) (4) |
| | | | (2) | | |
| I | C 1 (6C) | AECC 1 | | | GE-1(6C) |
| | | Communicative | 22 | | |
| | | English (2 C) | , O ₂ , | | |
| | C 2 (6C) | AECC 2 | 7 | | |
| | | MIL/ Communicative | V | | |
| | | Hindi/ Alternative | | | |
| | | English (2C) | | | |
| П | C 3 (6C) | AECC 3 | | | GE-2(6C) |
| | | Environmental | | | |
| | C 4 (6C) | Science/ Studies (2C) | | | |
| | | | 0001100 | | 2000 3 4 C 200 |
| Ш | C 5(6C) | 5 | SEC-1.1 (2C) | | GE-3(6C) |
| | C 6/6CD | J [*] | | | |
| | C 6(6C) | | | | |
| | CY | | | | |
| | C 7(6C) | | | | |
| IV | C 8(6C) | | SEC-2.1 (2C) | | GE-4(6C) |
| (*) | | | | | |
| | C 9(6C) | | | | |
| | C 10(6C) | | | | |
| v | C 11(6C) | | | DSE-1 (6C) | |
| v | | | | * * | |
| | C 12 (6C) | | | DSE-2(6C) | |
| VI | C 13(6C) | | | DSE-3(6C) | |
| | C 14(6C) | | | DSE-4(6C) | |
| | C 14(0C) | | | D36-4(0C) | |

^{**} Wherever there is a practical there will be no tutorial and vice-versa.

A. Details of Courses of the B.A./B.Com. Non-Honours Programme in CBCS

| Course | *Credits |
|--------|----------|
| | |

Course + Practical Course + Tutorial

I. Core Course (6 Credits)

(12 Courses)

12X (4+2)= 72

12X(5+1)=72

Two Courses – English

Two Courses - Hindi/MIL

Four Courses- Discipline 1. Four Courses- Discipline 2.

II. Elective Course (6 Credits)

(6 Courses)

X (4+2)=36

6X (5+1)=30

Two Courses- Discipline 1 specific

Two Courses- Discipline 2 specific

Two Courses- Inter disciplinary

Two Courses from each discipline of choice and two Courses of interdisciplinary nature.

Elective Course Practical / Tutorials

Optional Dissertation or project work in place of one elective Course (6 credits) in 6th Semester

III. Ability Enhancement Courses

| AECC | | SEC | | |
|--------------------------------|---|---------------------|---|--|
| Course Title Credit | | Course Title Credit | | |
| Environmental Studies/ Science | 2 | SEC 1.1 | 2 | |
| Multi-disciplinary Course | 4 | SEC 2.1 | 2 | |
| 4G | | SEC 1.2 | 2 | |
| | | SEC 2.2 | 2 | |
| Total= 6 Credit | | Total=8 Credit | | |

Total Credit Structure (Minimum)

| Core | DSE | GE | AECC | SEC | Total |
|----------------|--------------|-------------|--------------|-----------------|------------|
| 12 Courses | 4 Courses of | 2 Courses | 1 Course of | 4 Courses of 2 | 24 Courses |
| of 6 Credit (2 | 6 Credit | of 6 Credit | 2 Credit + 1 | Credits (two | |
| Eng+2 | (2 Courses | | Course of 4 | different skill | |
| Hindi/MIL/ | from 2 | | Credit | subjects) | |
| Alt. Eng. + 8 | DSE) | | | | Ċ |
| DSC) | | | | | D. |
| 72 | 24 | 12 | 6 | 8 | 122 |

G. SEMESTER-WISE COURSE STRUCTURE OF THE B.A./B.Com. PROGRAMME

| | IN CBCS | | | | |
|-----|---------------------|--------------------|---------------|-------------------|----------|
| | CORE | Ability | Skill | Discipline | Generic |
| | COURSE | Enhancement | Enhancement | Specific Elective | Elective |
| | (12 Courses | Compulsory | Course (SEC) | DSE (4) | GE (2) |
| | of 6 Credits | Course (AECC) (2) | (2) | | |
| | each) | | 6Y | | |
| Ι | General | Multi-disciplinary | .05 | | |
| | English 1.1 | Course (4C) | | | |
| | DSC-1 A | | م ۵ | | |
| | DSC-2A | _< | 7 | | |
| п | Comm. | Environmental | | | |
| | English- 1.2 | Science (2C) | | | |
| | DSC-1B | .35" | | | |
| | DSC-2B | -67 | | | |
| ш | Comm | 700 | SEC-1.1 (2C) | | |
| 111 | Hindi/MIL/ | | 320 111 (20) | | |
| | Alt. Eng. 1.1 | 5 | | | |
| | DSC-1 C | | | | |
| | DSC-2 C | | | | |
| | () | | OTTO A 1 (DC) | | |
| IV | Comm. Hindi/MIL/ | | SEC-2.1(2C) | | |
| 100 | Alt. Eng. 1.2 | | | | |
| 1 | DSC-1D | | | | |
| | DSC-2 D | | | | |
| | ENGINE E | | | | |
| v | | | SEC-1.2(2C) | DSE-1 A | GE-1 |
| | | | | DSE-2 A | |
| VI | | | SEC-2.2(2C) | DSE-1 B | GE-2 |
| | | | | DSE-2 B | |
| | | | | | |

Annexure-III

DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY

Draft Structure of B.Com (Hons.) Course

Under Choice Based Credit System CBCS)

| Semester | Course | Course | Title | Credit | Remarks |
|------------|-------------|--------|-------------------------------|--------|------------|
| | | Code | | | |
| I | Core | C 101 | Financial Accounting | 6 | Compulsory |
| | | C 102 | Business Law | 6 | |
| | Generic | G 101 | Micro Economics | 6 | Compulsory |
| | Elective | | | | |
| | Ability | AE 101 | Communicative English | 2 | Compulsory |
| | Enhancement | AE 102 | MIL/ Communicative Hindi/ | 2 | Compulsory |
| | | | Alternative English | | |
| Total Cred | lit | | I | 22 | Compulsory |
| II | Core | C 203 | Corporate Accounting | 6 | Compulsory |
| | | C 204 | Corporate Law | 6 | |
| | Generic | G202 | Macro Economics | 6 | Compulsory |
| | Elective | | | | |
| | Ability | AE 202 | Environmental Science/Studies | 2 | Compulsory |
| | Enhancement | | | | |
| Total Cred | lit | | I | 20 | Compulsory |
| III | Core | C 305 | Human Resource Management | 6 | Compulsory |
| | | C 306 | Income Tax Law and Practice | 6 | |
| | | C 307 | Management Principles and | 6 | |
| | | | Application. | | |
| | Generic | G 303 | Business Statistics | 6 | Compulsory |
| | Elective | | | | |
| | Skill | SE 302 | E-Commerce | 2 | Compulsory |
| | Enhancement | | | | |

| Total Credit | | | | 26 | Compulsory |
|--------------|------------|--------|---------------------------|----|---------------|
| IV | Core | C 408 | Cost Accounting | 6 | Compulsory |
| | | C 409 | Business Mathematics | 6 | |
| | | C 410 | Computer Application in | 6 | |
| | | | Business | | |
| | | G 404 | Indian Economy | 6 | Compulsory |
| | | SE 403 | Entrepreneurship | 2 | Compulsory |
| Total C | Credit | ı | 1 | 26 | |
| V | Core | C 511 | Principles of Marketing | 6 | Compulsory |
| | | C 512 | Fundamentals of Financial | 6 | |
| | | | Management | | |
| | Discipline | D501 | Group-A | 6 | Student shall |
| | Specific | | a) Management | | choose any |
| | Elective | | Accounting | | two courses |
| | | D502 | b) Corporate Tax Planning | 6 | from group-A |
| | | | c) Security Analysis and | | |
| | | | Portfolio Management | | |
| | | | d) Service Marketing | | |
| | | | e) Banking and Insurance | | |
| | | | f) Computerised | | |
| | | | Accounting System | | |
| | | | g) Financial Markets, | | |
| | | | Institutions and | | |
| | | | Financial Services | | |
| Total Credit | | | | 24 | |
| VI | Core | C 613 | Auditing and Corporate | 6 | Compulsory |
| | | C 614 | Governance | 6 | Compulsory |
| | | | Indirect Tax Law | | |
| | | 1 | | 1 | |

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| | Discipline | D 603 | Group | o-B | | Students shall |
|------------|--------------|-------|-------|--------------------------|---|----------------|
| | Specific | | a) | Fundamentals of | 6 | have to opt |
| | elective | | | Investment | | for any two |
| | | | b) | Consumer Affairs and | | courses from |
| | | | | Customer Care | | Group-B |
| | | D 604 | c) | Business Tax | 6 | |
| | | | | Procedures and | | |
| | | | | Management | | |
| | | | d) | International Business | | |
| | | | e) | Industrial Relations and | | |
| | | | | Labour Laws | | |
| | | | f) | Business Research | | |
| | | | | Methods and Project | | |
| | | | | Work | | |
| Total Cred | Total Credit | | | 24 | | |
| Grand Tot | Grand Total | | | 142 | | |

DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY CREDIT AND MARK DISTRIBUTION OF B.Com(Hons.)COURSE

| COURSE | CREDIT | MARKS |
|--------|---------|--------------|
| CORE | 14X6=84 | 14X100= 1400 |
| DSE | 4X6=24 | 4X100= 400 |
| GEC | 4X6=24 | 4X100= 400 |
| AEC | 3X2=6 | 3X 50= 150 |
| SEC | 2X2=4 | 2X50= 100 |
| Total | 142 | 2450 |

Note: Course wise break-up of Credit and Marks.

Skill Enhancement Courses (SEC) for the BA/B.Sc./ B.Com Programmes in the CBCS

- 1. Creative Writings
- 2. Teaching in Elementary Level
- 3. Entrepreneurship Development
- 4. Retail Management
- 5. Desktop Publishing
- 6. Travel and Tourism Management
- 7. Photoshop and Web Design
- 8. Maintenance and Repairing of Electrical and Electronic Appliances
- 9. Sericulture
- 10. Floriculture and Landscaping
- 11. Vermicompost
- 12. Photoshop
- 13. Web Design
- 14. Human Rights
- 15. Wildlife Photography
- 16. Intellectual Property Rights
- 17. Health and Sanitation Practices

(The courses that can be offered by the college under the 'Skill Enhancement Courses' will be decided by the college later depending upon the infrastructure and other facilities available)

Rules for Internal Assessment in B.A./B.Sc./ B.Com. 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) Seminar/ Group Discussion: 25 % of the marks allotted for internal assessment.
 - d) Attendance: 25 % of the marks allotted for internal assessment.
- 2. 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.
- 3. The students shall have to write the answers in the scripts provided and duly authenticated by the college/institute concerned.
- 4. 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.
- 5. 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.
- 6. The marks of internal assessment secured by a candidate shall be carried over to next legitimate chances.
- 7. If a course is taught by more than one teacher then the concerned teachers shall conduct the process of internal assessment together.
- 8. 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.
- 9. At the end of the semester (before the end-semester examinations begin) the concerned College shall submit the internal assessment marks in proper format to the University.
- 10. The University may call the answer scripts from the colleges/ institute at any time during the academic sessions.

GENERAL NOTES

- 1. University/Council Examination schedule are subject to change by the Dibrugarh University/A.H.S.E. Council.
- 2. The Principal will notify exact dates and time of College Examinations as well as other academic activities from time to time.
- 3. Subject Seminars and Departmental Unit Tests are organized by the respective Departments as per College Routine.
- 4. Students are required to submit written assignments and home works in different subjects regularly to their respective teachers when directed.
- 5. Students are required to be regular in attending Classes, Tutorials and Unit Tests. Participation in Subject Seminars and Group Discussions are compulsory for the Degree Students.
- 6. Attendance Regulations of the D.U. /A.H.S.E. Council Examinations will be strictly followed.
- 7. Holiday list of the Dibrugarh University will be followed during the academic session.
- 8. Educational tours, excursions are undertaken during the Durga Puja & Autumn Vacation.
- 9. Last date of submission of forms and fees for H.S. Examinations will be notified in time as per the instruction from the Council.
- 10. Students are advised to see the Notice Board regularly to get up-to-date information.
- 11. The Academic Calendar is subject to change/amendment by the Principal.
- 12. Mobile Phones Banned: Mobile phones, Pagers or any other communication devices are not allowed inside the premises/classes where examination is being conducted. Any violation of these instructions shall entail disciplinary action including ban from future examinations.
- 13. Candidate are advised in their own interest not to bring any of the banned items including Mobile Phones or Pagers to the venue of the exam, as arrangement for safe keeping/safe custody cannot be assured.

LIST OF THE GOVERNING BODY MEMBERS

- 1. Sri Gopal Chandra Sharma, President
- 2. Dr. Khanindra Misra Bhagawati, *Principal & Secretary*
- 3. Sri Prashanta Phukan, M.L.A. Dibrugarh (Special Invitee)
- 4. Sri Prasanta Das, Vice Principal, (Ex. Officio Member)
- 5. Prof. A. Saha, (University Nominee)
- 6. Prof. S. Kakoty, (University Nominee)
- 7. Ms. Champa Roy Sanyal (Guardian Member)
- 8. Dr. T. P. Upadhyaya, (Member, Teaching Staff)
- 9. Dr. S. Nath, (Member, Teaching Staff)
- 10. Smti. Sangeeta Sensua Gogoi (Member, Librarian)
- 11. Smti. Maitreyee Baroowa Bhowmick, (Member, Non-Teaching Staff)

Principal: Dr. Khanindra Misra Bhagawati, M.Com., M.A.(Eco.), M.Phil, Ph.D.

Vice-Principal: Sri Prasanta Das, M.A.

FACULTY MEMBERS

Department of Accounting and Finance:

- 1. Sri Sailen. Gogoi, M.Com, M.Phil., Associate Professor & Head of the Deptt.
- 2. Dr. Satya Ranjan Doley, M. Com., PhD., Assistant Professor
- 3. Dr. Jecob Konwar, M. Com., Ph.D., Assistant Professor
- 4. Sri Keshabananda Haloi, M.Com., PGDMN, Assistant Professor
- 5. Sri Borsing Hanse, M. Com., PGDCA, Assistant Professor

Department of Assamese:

1. Sri Nabajyoti Dutta, M.A., MCJ, PGDJMC., Assistant Professor & Head of the Deptt.

Department of Banking and Insurance:

- 1. Dr. Tanka Prasad Upadhyaya, M.Com., Ph.D., Associate Professor
- 2. Vacant

Department of Bengali:

1. Dr. Swapna Nath Upadhyaya, M.A., Ph.D., Associate Professor & Head of the Deptt.

Department of Business Management:

- 1. Dr. Joydev Gogoi, M.Com. (Dbl.), M.Phil, Ph.D., Assistant Professor & Head of the Deptt.
- 2. Sri. Prasenjit Gogoi, M. Com., LL.B., Assistant Professor
- 3. Dr. Kasturi Saikia, M. Com, Ph. D., Assistant Professor

Department of Commerce:

- 1. Dr. Bhupesh Bhagawati, M.Com., Ph.D., Associate Professor & Head of the Deptt.
- 2. Dr. Tulika Mattack, M.Com., Ph.D., Assistant Professor
- 3. Smti. Bani Kachari, M.Com., M.Phil., Assistant Professor
- 4. Sri Pankaj Sahu, MCom, Mphill., Assistant Professor

Department of Economics and International Business:

- 1. Sri Prasanta Das, M.A., Associate Professor & Head of the Deptt.
- 2. Dr. Chitra Roy, M.A., Ph.D., Assistant Professor
- 3. Smti. Anita Baruwa, M.A., Associate Professor
- 4. Dr. Bidisha Mahanta, M.A., Ph.D., Assistant Professor

Department of English:

- 1. Dr. Ipsita Bhattacharyya, M.A., M.Phil, Ph.D., Assistant Professor
- 2. Sri Luku Morang, M.A., Assistant Professor & Head of the Deptt.
- 3. Vacant

Department of Hindi:

1. Mrs. Bharati Lalung, M.A., Assistant Professor & Head of the Deptt.

Department of Statistics:

- 1. Dr. Mintu Kr. Das, M.Sc., Ph.D., Assistant Professor & Head of the Deptt.
- 2. Dr. Ajit Goswami, M. Sc., PGDCA, M.Phil, Ph. D., Assistant Professor.

LIBRARY & NON-TEACHING STAFF

- 1. Smti. Sangeeta Sensua Gogoi, M.Lisc, M.Phil, Librarian.
- 2. Smti. Prema Chutia, B.Lib, Sc, Supervising Assistant
- 3. Smti.Maitreyee Baroowa Bhowmick, Senior Assistant
- 4. Sri Subrata. Roy, Senior Assistant
- 5. Sri Amrit Saikia, Junior Assistant
- 6. Smti. Padma Chetia, Junior Assistant
- 7. Sri Raju Baruah, Junior Assistant
- 8. Sri Monuj Dowerah, Office Assistant (Contractual)
- 9. Sri Ramu. Mali, 4th Grade
- 10. Sri Biswanath Mali, 4th Grade
- 11. Sri Tulan Hazarika, 4th Grade
- 12. Sri Bipul. Mishra, 4th Grade (Contractual)
- 13. Sri Dhruba Jyoti Gogoi, 4th Grade (Library, Contractual)
- 14. Smti. Roma Sonar, 4th Grade (Contractual)
- 15. Smti. Shivani basfore, 4th Grade (Contractual)
- 16. Sri. Jitendra Mali, 4th Grade (Contractual)

List of Principals of D.H.S.K. Commerce College

Names Period Dr. Lakhi Prasad Dutt, MA, BL, Ph.D July, 1960 - June, 1963 Dr. Nirmal Kumar Basu, MA, Bl D. Phil July, 1963 - October, 1974 Shri Prem Chand Jain, M.Com, Shastri November, 1974 - October, 1985 Shri Safauddin Ahmed, M.Com, LLB October, 1985 - March, 1989 (Acting) Dr. Chandra Deo Mishra, M. Com, Ph.D (i/c) April, 1989 - June, 1992 (Acting) Shri Ghanashyam Adhikari, MA (i/c) July, 1992 - October, 1993 (Acting) Shri Mano Mohan Das, MA, LLB October, 1993 - March, 2003 April, 2003 - January, 2004 (Acting) Dr. Surendra Nath Mahanta, M. Com, Ph.D(i/c) Dr. Raghu Nath Barbara, M.Com, Ph.D February, 2004 - January, 2009 Shri Dhrubajyoti Bhattacharjee, MA February, 2009-February, 2010(Acting) (i/c)February, 2010 - January, 2012(Acting) Mrs. Kalpana Khound, M.A., LLB (i/c)January, 2012 - Continuing Dr. Khanindra Misra Bhagawati M.Com., M.A. (Eco), M.Phil., Ph.D.

Annual Fee Structure

Admission fee as per the direction of the Govt. of Assam.

Roll of Honour

Successful candidates securing 1^{st} class in various subjects of B. Com. 6^{th} Semester, 2020 of our College:

Speciality in Accounting & Finance

| Sl. No. | Name | University Rank |
|---------|----------------------|-----------------|
| 1 | Ankita Das | 4 |
| 2 | Subham Sonar | 7 |
| 3 | Dhoritri Gohain | 8 |
| 4 | Hena Parbin | 13 |
| 5 | Pallavy Agarwal | 18 (D) |
| 6 | Bitupan Saikia | 22 |
| 7 | Chayanika Gogoi | 24 |
| 8 | Mukesh Nayak | 25 |
| 9 | Kusum Khemka | 26 |
| 10 | Saptarshi Dey | 29 |
| 11 | Kumari Riya | 36 |
| 12 | Urvashi Thakur | 37 |
| 13 | Punam Sahu | 38 |
| 14 | Monideepa Deb | 41 |
| 15 | Tejal Pareek | 44 |
| 16 | Papiya Mazumder | 45 |
| 17 | Pallabi Gogoi | 46 |
| 18 | Patoh Wangsu | 46 |
| 19 | Kanchan Kumari Shah | 47 |
| 20 | Nandini Kumari Gupta | 49 |
| 21 | Ritu Prasad | 50 |
| 22 | Bijaya Sarkar | 56 |
| 23 | Sunil Kumar Shah | 57 |
| 24 | Ananya Gogoi | 59 |
| 25 | Ankit Das | 60 |

| 26 | Preeti Sahu | 64 |
|----|-----------------------|-----|
| 27 | Prem Kumar Shah | 68 |
| 28 | Nikita Bhattacharjee | 69 |
| 29 | Nisha Kumari Sah | 69 |
| 30 | Firdoz Khatoon | 70 |
| 31 | Rohit Tanti | 72 |
| 32 | Jaya Kumari Tiwari | 73 |
| 33 | Seema Kumari Sharma | 81 |
| 34 | Anjana Chetri | 84 |
| 35 | Sakshi Chetia | 87 |
| 36 | Pallabi Saikia | 88 |
| 37 | Bibek Chetry | 91 |
| 38 | Disha Das | 92 |
| 39 | Rahul Gupta | 92 |
| 40 | Nihal Kumar Sah | 97 |
| 41 | Rimee Sonowal | 97 |
| 42 | Saleha Begum | 97 |
| 43 | Rani Singh | 99 |
| 44 | Prabhati Das | 113 |
| 45 | Rahul Gupta | 120 |
| 46 | Karishmita Dihingia | 125 |
| 47 | Arpita Das | 132 |
| 48 | Nirmala Kumari Sharma | 132 |
| 49 | Smita Sonowal | 133 |
| 50 | Angshuman Pareek | 138 |
| 51 | Ayanika Chakravorty | 140 |
| 52 | Sonakshi Nath | 142 |
| 53 | Shrayasi Dutta | 147 |
| 54 | Lokesh Agarwalla | 163 |
| 55 | Nirupam Baruah | 171 |
| 56 | Sumon Gogoi | 181 |
| 57 | Karishma Toppo | 182 |

| 58 | Rituraj Konwar | 190 |
|----|----------------|-----|
| 59 | Bornali Gowala | 197 |
| 60 | Sabita Chetry | 197 |

Speciality in Human Resources Management

| Sl. No. | Name | University Rank |
|---------|------------------|-----------------|
| 1 | Priyanka Prasad | 5 |
| 2 | Risha Gogoi | 6 |
| 3 | Dimpi Gohain | 12 |
| 4 | Ambika Yirang | 13 |
| 5 | Mrinmoy Changmai | 19 |
| 6 | Nitumoni Gogoi | 20 |
| 7 | Krishna Gogoi | 21 |
| 8 | Asmita Saha | 24 |
| 9 | Deepti Gurung | 25 |
| 10 | Abhilekh Saikia | 27 |
| 11 | Thomas Pegu | 30 |

Speciality in Marketing

| Sl. No. | Name | University Rank |
|---------|---------------------|-----------------|
| 1 | Priyanka Paul | 3 |
| 2 | Preeti Pathak | 10 |
| 3 | Barnali Purkayastha | 15 |
| 4 | Ankita Routh | 16 |
| 5 | Romen Bezbaruah | 22 |
| 6 | Parishmita Gogoi | 25 |
| 7 | Riya Nandi | 25 |
| 8 | Sandeep Dutta | 26 |
| 9 | Dipjyoti Gogoi | 28 |
| 10 | Shormila Dutta | 29 |

| 11 | Urmee Sharma | 33 |
|----|-------------------------|----|
| 12 | Abhimainya Namasudra | 34 |
| 13 | Priyanka Choudhury | 37 |
| 14 | Snigdha Borpatra Gohain | 40 |
| 15 | Rituraj Sonowal | 43 |
| 16 | Farhina Nissa | 45 |
| 17 | Anisha Sarkar | 48 |
| 18 | Alok Biswas | 50 |
| 19 | Saloni Agarwal | 53 |

Speciality in Banking & Insurance

| Sl. No. | Name | University Rank |
|---------|----------------------|------------------------|
| 1 | Priyanka Ranjan Shah | 7 |
| 2 | Arpita Dey | 13 |
| 3 | Sagorika Roy | 18 |
| 4 | Bhargov Deka | 19 |
| 5 | Aayushi Shah | 20 |

International Business

| Sl. No. | Name | Result |
|---------|------------------|--------|
| 1 | Riya Chaudhury | 1 |
| 2 | Mrinmoy Handique | 2 |
| 3 | Vijaya Tiwari | 3 |
| 4 | Susmita Manna | 4 |

^{*} The symbol \mathbf{ID} stands for \mathbf{First} \mathbf{Class} with $\mathbf{Distinction}.$

Students' Performances in the University Examinations

A) B. Com. Semester Course - Summer, 2017

| B.Com Classes | Appeared | Passed | Pass Percentage |
|----------------------------|----------|--------|-----------------|
| B.Com. 2 nd Sem | 344 | 283 | 82.26 |
| B.Com. 4 th Sem | 327 | 274 | 83.79 |
| B.Com. 6 th Sem | 287 | 256 | 89.19 |

B) B. Com. Semester Course - Winter, 2017

| B.Com Classes | Appeared | Passed | Pass Percentage |
|----------------------------|----------|--------|-----------------|
| B.Com. 1st Sem | 356 | 289 | 81.17 |
| B.Com. 3 rd Sem | 342 | 274 | 80.12 |
| B.Com. 5 th Sem | 290 | 272 | 93.79 |

C) B. Com. Semester Course - Summer, 2018

| B.Com Classes | Appeared | Passed | Pass Percentage |
|----------------------------|----------|--------|-----------------|
| B.Com. 2 nd Sem | 428 | 329 | 76.86 |
| B.Com. 4 th Sem | 354 | 318 | 89.83 |
| B.Com. 6 th Sem | 291 | 251 | 86.25 |

D) B. Com. Semester Course - Winter, 2018

| B.Com Classes | Appeared | Passed | Pass Percentage |
|----------------------------|----------|--------|-----------------|
| B.Com. 1 st Sem | 494 | 347 | 70.24 |
| B.Com. 3 rd Sem | 499 | 439 | 87.97 |
| B.Com. 5 th Sem | 313 | 280 | 89.45 |

E) B. Com. Semester Course - Summer, 2019

| B.Com Classes | Appeared | Passed | Pass Percentage |
|----------------------------|----------|--------|-----------------|
| B.Com. 2 nd Sem | 487 | 357 | 73.31% |
| B.Com. 4 th Sem | 361 | 300 | 83.10% |
| B.Com. 6 th Sem | 308 | 269 | 87.34% |

F) B. Com. Semester Course - Winter, 2019

| B.Com Classes | Appeared | Passed | Pass Percentage |
|----------------------------|----------|--------|-----------------|
| B.Com. 1st Sem | 426 | 172 | 40.38% |
| B.Com. 3 rd Sem | 453 | 371 | 81.90% |
| B.Com. 5 th Sem | 358 | 340 | 94.97% |

G) B. Com. Semester Course - Summer, 2020

| B.Com Classes | Appeared | Passed | Pass Percentage |
|------------------------------|----------|--------|-----------------|
| B.Com. 2 nd Sem** | | | |
| B.Com. 4 th Sem | 454 | 435 | 95.81% |
| B.Com. 6 th Sem | 353 | 318 | 90.08% |

^{**} All were promoted due to Covid-19 pandemic

Students' Achievements

- 1. Deepika Das
 - Won 3rd prize in North East Inter College Prize
 Money Painting Competition organized by
 department of Zoology & NS Unit, Diboi College,
 Digboi, Assam



- 2. Acharjya Boruah
 - Secured 1st position in online speech competition organized by All Assam Law Students Association S.I.P.E. Unit.



- 3. D.H.S.K. Commerce College NSS Unit (Represented by Priyom Hatiboruah, Ravi Das & Anamika Pachani) won 2nd prize in PPT Competition on Best Practices on Swachhata organized by Dibrugarh University NSS Cell
- 4. Tahir Hussain
 - Won Gold Medal in 55KG Category in Indo-Bhutan International Martial Arts Championship.



Students' Achievements of the Previous Session

- 5. Dipankar Chetia
 - All Dibrugarh Group Best Cadet Award 2019.
 - Director General (DG) NCC Commendation card 2019.
 - Lt. Gen. M. Chowdhury (Retd.) Award 2020.



6. Bijoy Lama

All India Republic Day Camp (RDC), Delhi - 2020.



7. Hiranya Gogoi

Special National Integration Camp(SNIC), AP & Telangana - 2019.



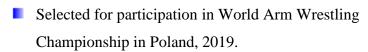
8. Bhargav Gogoi

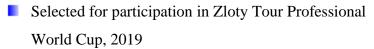
Special National Integration Camp (SNIC), AP & Telangana - 2019.



9. Nofil Haque

- Recipient of Silver medal in National Arm Wrestling Championship, 2019.
- Recipient of Bronze medal in URPA World Arm Wrestling Ranking Series, Bangaluru, 2019 and Delhi, 2020.







10. Sarbartha Gupta

Khelu India University Game held in Odisha in 2020.



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PROSPECTUS:: 2021-22

- 11. Tarit Ranjan Das
 - Khelu India University Game held in Odisha in 2020.



- 1. Rebajyoti Handique
- 2. Gold medal in Inter College WUSHU competition and Silver medal in Inter College Kick Boxing Competition under Dibrugarh University.