

GAUHATI UNIVERSITY
GUWAHATI-14
Regulation for
B.Com (Semester) Course
w.e.f. 2011-2012 Session



2010
Gauhati University
Gopinath Bordoloi Nagar
Guwahati – 781014
Assam: India

GAUHATI UNIVERSITY

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Approved by the Academic Council vide Resolution no. dated

1. Name of the course

There shall be a three year course of study in the affiliated colleges of the University leading to the Degree of Bachelor of Commerce (B.Com). It shall consist of six parts: Semester I and II for the 1st year, Semester III and IV for the 2nd year and Semester V and VI for the 3rd year.

2. In view of the introduction of semester system in the undergraduate course, it is recommended that the maximum number of students intake capacity per section shall be 60. College authorities shall also be required to maintain a teacher and student ratio of 1:40. However, Registration of the students from colleges under this University will be accorded only to the admissible strength of the colleges granted by this University.

3. Admission Requirements:

(A) Admission to Semester I Course:

(i) Admission to the 1st semester B.Com Class in an affiliated colleges of this University shall be open only to those candidates who have passed the Higher Secondary (10+2) examination in commerce, Science or Arts stream of the Assam Higher Secondary Education Council (AHSEC) or any other equivalent examination recognized as such by the University.

(ii) A student of B.Com Semester-I of an affiliated college of this University may get himself/herself transferred to another affiliated college of this University in the same semester on production of transfer certificate along with conduct certificate, records of Internal Evaluation and attendance record subject to the prior permission of this University.

(iii) Under special circumstances, a student of B.Com semester I of another University with a comparative course may be admitted to the 1st semester in any affiliated college under this University on production of college transfer certificate, conduct certificate, University migration certificate and attendance certificate. The attendance in classes to his/her credit shall be carried over on admission and shall be computed for the purpose of semester-I Examination.

(iv) A commerce graduate of this University or any other University shall not be admitted to the B.Com degree course again.

(B) Admission to Semester II course:

Admission to Semester II shall be open to all those students who have completed the course of study of B.Com semester I of this University.

(C) Admission to Semester III Course:

Admission to Semester III Course shall be open to all those students who have completed the course of study of B.Com Semester II of this University.

(D) Admission to semester IV Course:

Admission to semester IV Course shall be open to all those students who have completed the course of study of B.Com, semester III of this University.

(E) Admission to Semester V Course:

Admission to Semester V course shall be open to all those students who have completed the course of study of B.Com semester IV of this University.

(F) Admission to Semester VI Course:

Admission to Semester VI Course shall be open to all those students who have completed the course of study of B.Com semester V of this University.

4. SUBJECTS FOR THE COURSE:

There shall be two types of courses

(1) General Course and (2) Major Course.

Semester wise Distribution of Number of Papers shall be as below:

Distribution of Number of Papers							
	General Course			Major Course			
	General paper	Core Paper	Total	General paper	Core Paper	Specialised Paper	Total
(I)B.Com1 st Semester	1	3	4	1	3	1	5
(II)B.Com 2 nd Semester	1	3	4	1	3	1	5
(III) B.Com 3 rd Semester	2	3	5	2	3	1	6
(IV) B.Com 4 th Semester	1	3	4	1	3	1	5
(V) B.Com 5 th Semester	1	3	4	1	3	1	5
(VI) B.Com 6 th Semester	1	3	4	1	3	1	5
Total Papers	7	18	25	7	18	6	31

(I) B.Com semester I Major and General Course: In B.Com Semester I candidates of both Major and General Course shall be required to offer the following papers of 100 Marks each.

General paper:

101. Business Mathematics/Fundamentals of Insurance (Business Mathematics is Compulsory for Major Course)

Core Papers:

- 102. Financial Accounting-I
- 103. Business Organization and Entrepreneurship Development.
- 104. Indian Financial System.

Specialized papers: (Any one of the following paper is **compulsory for Major students**)

- 105. Cost Accounting (Accountancy)
- 105. Human Resource management (Management)
- 105. Rural and Micro Finance (Finance)
- 105. Introduction to E-Commerce (E- Commerce).

(II) B.Com Semester II Major and General Course: In B.Com Semester II a candidate of both Major and General Course shall be required to offer the following papers of 100 marks each.

General paper:

- 201. Communicative and Functional English I/Functional MIL I

Core papers:

- 202. Financial Accounting –II
- 203. Principles of management.
- 204. Business Statistics.

Specialized papers: (Any one of the following paper is **compulsory for Major students**)

- 205. Management Accounting (Accountancy)
- 205. Human Resource Planning & Development (Management)
- 205. Micro Credit Institutions (Finance).
- 205. Essentials of E-Commerce (E-Commerce).

(III) B.Com semester III Major and General Course : In B.Com semester III a candidate of both Major and General Course shall be required to offer the following papers of 100 Marks each.

General papers:

- 301. Environmental Studies
- 302. Communication and Functional English II/Functional MIL II.

Core papers

- 303. Corporate Accounting
- 304. Direct Taxes
- 305. Corporate Law.

Specialized papers: (Any one of the following paper is **Compulsory for Major Students**)

- 306. Advanced Corporate Accounting (Accountancy)
- 306. Industrial Relations and Labour Laws (Management)
- 306. Financial Institutions and Markets (Finance)
- 306. Internet and World Wide Web (E- Commerce).

(IV) B.Com Semester IV Major and General Course: In B.Com Semester IV a candidate of both Major and General course shall be required to offer the following papers of 100 Marks each.

General paper:

401. Business Economics

Core papers:

402. Auditing and Assurance

403. Indirect Taxes

404. Financial Services.

Specialized Papers: (Any one of the following paper is **Compulsory for Major Students**)

405. Advanced Financial Accounting (Accountancy)

405. Cost and Management Accounting (Management)

405. International Banking (Finance)

405. Web-Designing (E-Commerce).

(V) B.Com Semester V Major and General Course: In B.Com semester V a candidate of both Major and General Course shall be required to offer the following papers of 100 Marks each.

General paper:

501. Business Environment

Core papers:

502. Marketing Management

503. Financial Management

504. Regulatory Framework in Business – I

Specialized papers: (Any one of the following paper is **Compulsory for Major students**)

505. Financial Statement Analysis (Accountancy)

505. Customers Relations and Retail Trade Management (Management)

505. International Trade (Finance)

505. E-Commerce (Practical) [1 Credit = 2 hours for Practical)

(VI) B.Com Semester VI Major and General Course: In B.Com Semester VI a candidate of both Major and General Course shall be required to offer the following paper of 100 marks each.

General paper:

601. Information Technology in Business

Core papers:

602. Marketing of Services.

603. Modern Banking Practices.

604. Regulatory Framework of Business – II

Specialized paper: [Common for all Major Students]

605. Project report (on any Topic of Commerce, Economics, Business, Industry or Services Sector)

5. Distribution of marks and Declaration of Result

(a) Distribution of marks:				
	General Course		Major Course	
	Total	For Result	Total	For Major Award
	(General paper + Core Paper)		(General paper + Core Paper + Specialised Paper)	(Core Paper + Specialised Paper)
(I) B.Com 1st Semester	400	400	500	400
(II) B.Com 2nd Semester	400	400	500	400
(III) B.Com 3rd Semester	400	400	600	400
(IV) B.Com 4th Semester	400	400	500	400
(V) B.Com 5th Semester	400	400	500	400
(VI) B.Com 6th Semester	400	400	500	400
Total Marks	2400	2400	3100	1600

5(b) In case award of Major in B.Com Final Examination Marks obtained in the Core papers and specialized papers of all the semesters shall be considered for declaration of results.

6. Syllabus and Course Contents:

The syllabus and Course contents each subjects for all semester courses shall be prescribed from time to time.

7. There shall be a minimum one class for each paper everyday of at least 45 minutes duration.

8. **Evaluation of student's performance:** Evaluation of student's performance in each of the theory and practical paper will be based on the following:

Internal Evaluation 20% Marks.

External Evaluation 80% Marks.

(A) Internal Evaluation should be based on two sessional examinations, home assignments, seminars and library work in each semester.

The marks of Internal Assessment must be sent by the Colleges/institution to the Controller of Examinations on date fixed by the Gauhati University for the same.

9. Distribution of Lectures :

There shall be a minimum of 50 classes to be delivered in each paper in one semester.

10. Examination of Semester I, Semester II, Semester III, Semester IV, Semester V and Semester VI.

(a) A candidate for the B.Com Degree Examination of Semester I, Semester II, Semester III, Semester IV, Semester V, and Semester VI shall be examined in Semester period (half yearly) in the papers at such a time as may be fixed by the University. The semester examinations shall be held at the end of respective semester classes.

(b) Semester end examination in each paper except paper 605 (in Semester VI) in B.Com course shall be of 80 marks and of 3 (three) hours duration. The balance 20 marks shall be on the basis of Internal Assessment. Internal Assessment mark should be based on Sessional/ Periodical tests to be conducted by the Colleges and the criteria prescribed by this University.

11. Eligibility to sit for semester I, Semester II, Semester III, Semester IV, Semester V and Semester VI Examinations.

(a) A student who has prosecuted the course of studies for not less than one semester period in a college affiliated to the University (or in more than one affiliated colleges in the case of a student who has got himself/herself transferred as per rules) may be admitted to the B.Com Semester I Examination as a regular candidate.

(b) A student shall not be eligible to sit for the semester I, Semester II, Semester III, Semester IV, Semester V and Semester VI examination if he/she fails to earn the required credit as given below. To earn the required credit a candidate shall attend a minimum of 75% of the Lectures/Tutorials/Practical lectures delivered in each subject separately.

Credit Division B Com Semester System FIRST SEMESTER

Paper No	Paper Name	Lecture Classes	Tutorial Classes	Practical Classes	Total Classes	Credit
101	Business Mathematics / Fundamentals of Insurance	5	1	-	6	6
102	Financial Accounting-I	5	1	-	6	6
103	Business Organisation & Entrepreneurship Development	5	1	-	6	6
104	Indian Financial System	5	1	-	6	6
105	Cost Accounting (Accy)	5	1	-	6	6
105	Human Resource Management-I (M)	5	1	-	6	6
105	Rural & Micro Finance (Fin)	5	1	-	6	6
105	Introduction to E-Commerce	5	1	-	6	6
	Total per week	25	5	-	30	30

Number of Papers 5; Weekly number of classes per paper: 6 classes; Duration of each class: 1 hour

Total time for Five papers per week = 5 x 6 x 1 hr = 30 hours;

One hour of theory class = one credit. Hence total credit = 30 credit

SECOND SEMESTER

Paper No	Paper Name	Lecture Classes	Tutorial Classes	Practical Classes	Total Classes	Credit
201	Communicative & Functional English I/Functional MIL I	4	1	-	5	5
202	Financial Accounting – II	5	1	-	6	6
203	Principles of Management	5	1	-	6	6
204	Business Statistics	5	1	-	6	6
205	Management Accounting	6	1	-	7	6
205	Human Resource Planning & Dev	6	1	-	7	6
205	Micro Credit Institutions (Fin.)	6	1	-	7	6
205	Essentials of E-Commerce	6	1	-	7	6
	Total per week	25	5	-	30	30

Number of Papers 5;

Weekly number of classes per paper:

For Paper 201: 5 classes; 5 X 1 = 5 hours

For Paper 202, 203 and 204: 6 classes; 6 X 3 = 18 hours

For Paper 205 (Major): 7 classes; 7 X 1 = 7 hours

Total Class Hours: 30 hours

One hour of theory class = one credit, Hence total credit = 30 credit

THIRD SEMESTER

Paper No	Paper Name	Lecture Classes	Tutorial Classes	Practical Classes	Total Classes	Credit
302.	Communication and Functional English II/Functional MIL II.	4	1	-	5	5
303.	Corporate Accounting	5	1	-	6	6
304.	Direct Taxes	5	1	-	6	6
305.	Corporate Law.	5	1	-	6	6
306.	Advanced Corporate Accounting (Accountancy)	6	1	-	6	7
306.	Industrial Relations and Labour Laws (Management)	6	1	-	7	7
306.	Financial Institutions and Markets	6	1	-	7	7

	(Finance)					
306.	Internet and World Wide Web (E-Commerce).	6	1		7	7
	Total per week	25	5	-	30	30

Number of credit Papers 5;

Weekly number of classes per paper:

For Paper 302: 5 classes; 5 X 1 = 5 hours

For Paper 303,304,305: 6 classes; 6 X 3 = 18 hours

For Paper 306 (Major): 7 classes; 7 X 1 = 7 hours

Total Class Hours: 30 hours

One hour of theory class = one credit, Hence total credit = 30 credit

FOURTH SEMESTER

Paper No	Paper Name	Lecture Classes	Tutorial Classes	Practical Classes	Total Classes	Credit
401.	Business Economics	4	1	-	5	5
402.	Auditing and Assurance	5	1	-	6	6
403.	Indirect Taxes	5	1	-	6	6
404.	Financial Services.	5	1	-	6	6
405.	Advanced Financial Accounting (Accountancy)	6	1	-	6	7
405.	Cost and Management Accounting (Management)	6	1	-	7	7
405.	International Banking (Finance)	6	1	-	7	7
405.	Web-Designing (E-Commerce).	6	1		7	7
	Total per week	25	5	-	30	30

Number of credit Papers 5;

Weekly number of classes per paper:

For Paper 401: 5 classes; 5 X 1 = 5 hours

For Paper 402,403,404: 6 classes; 6 X 3 = 18 hours

For Paper 405 (Major): 7 classes; 7 X 1 = 7 hours

Total Class Hours: 30 hours

One hour of theory class = one credit, Hence total credit = 30 credit

FIFTH SEMESTER

Paper No	Paper Name	Lecture Classes	Tutorial Classes	Practical Classes	Total Classes	Credit
501	Business Environment	4	1	-	5	5
502	Marketing Management	5	1	-	6	6
503.	Financial Management	5	1	-	6	6
504.	Regulatory Framework in Business – I	5	1	-	6	6
505.	Financial Statement Analysis	6	1	-	6	7

	(Accountancy)					
505.	Customers Relations and Retail Trade Management (Management)	6	1	-	7	7
505.	International Trade (Finance)	6	1	-	7	7
505.	E-Commerce (Practical) [1 Credit = 2 hours for Practical)			7 (14 hours)		7
	Total per week	25	5	-	30	30

Number of credit Papers 5;

Weekly number of classes per paper:

For Paper 501: 5 classes; 5 X 1 = 5 hours

For Paper 502,503,504: 6 classes; 6 X 3 = 18 hours

For Paper 505 (Major): 7 classes; 7 X 1 = 7 hours (for Practical 14 hours)

Total Class Hours: 30 hours

(37 hours, if E-Commerce is opted)

One hour of theory class = one credit, Hence total credit = 30 credit

if E-Commerce is opted: 23 hours theory classes: 23 Credit + 7 Credit for E-Commerce = 30 Credit

SIXTH SEMESTER

Paper No	Paper Name	Lecture Classes	Tutorial Classes	Practical Classes	Total Classes	Credit
601.	Information Technology in Business	5	1	-	6	6
602.	Marketing of Services.	5	1	-	6	6
603.	Modern Banking Practices.	5	1	-	6	6
604.	Regulatory Framework of Business – II	5	1	-	6	6
605.	Project report	2	4	-	6	6
	Total per week	22	8	-	30	30

Number of credit Papers 5;

Weekly number of classes per paper:

For Paper 601: 5 classes; 5 X 1 = 5 hours

For Paper 602,603,604: 6 classes; 6 X 3 = 18 hours

For Paper 605 (Major): 7 classes; 7 X 1 = 7 hours

Total Class Hours: 30 hours

One hour of theory class = one credit, Hence total credit = 30 credit

(c) A student shall not be admitted to the Semester I, Semester II, Semester III, Semester IV, Semester V and Semester VI Examination unless he/she is selected through two sessional Examinations to be conducted each semester period by the concerned college. (Must secure the minimum pass marks in internal Evaluation).

(d) A student shall not be allowed to appear from a college in the subject(s) which has not been granted permission by the University.

(e) A candidate who had passed semester I Examination of this University or who had arrear in only one paper of semester I Examination and who had prosecuted the course of studies in a college

affiliated to this University for a period of not less than one semester period in the semester II class may be allowed to appear at the semester II examination as a regular candidate.

(f) A candidate who had passed semester II examination of this University or who had arrear in only one paper of Semester II examination and who had prosecuted the course of studies in a college affiliated to this University for a period not less than one semester period in the semester III class may be allowed to appear at the semester III examination as a regular candidate.

(g) A candidate who had passed semester III examination of this University or who had arrear in only one paper of Semester III examination and who had prosecuted the course of studies in a college affiliated to this University for a period not less than one semester period in the semester IV class may be allowed to appear at the semester IV examination as a regular candidate.

(h) A candidate who had passed semester IV examination of this University or who had arrear in only one paper of Semester IV examination and who had prosecuted the course of studies in a college affiliated to this University for a period not less than one semester period in the semester V class may be allowed to appear at the semester III examination as a regular candidate.

(i) A candidate who had passed semester V examination of this University or who had arrear in only one paper of Semester V examination and who had prosecuted the course of studies in a college affiliated to this University for a period not less than one semester period in the semester VI class may be allowed to appear at the semester VI examination as a regular candidate.

12. Forms and Fees for the Examination :

(a) Every candidate sent up for his/her respective semester examination must submit his/her application in prescribed forms to the University authority within the date fixed for the purpose. All the application forms for admission to the examination must be forwarded by the Principal concerned testifying:

(i) Eligibility of the candidates to appear at the examination

(ii) Good conduct of the candidate

(iii) Satisfactory progress of the candidate in studies during the course (Must pass in internal assessment).

(iv) Fulfilment of 75% of attendance at lectures delivered in each subject.

(b) A candidate sent up for the B.Com examination shall be required to pay such fees as may be prescribed by the University from time to time. Examination fees once paid is neither refundable nor transferable.

(c) A candidate for his/her respective semester examination shall be examined in the subjects in the manner as may be laid down from time to time.

13. Requirement of Pass Marks:

(i) A candidate shall be declared to have passed the Semester End examination provided he/she secures at least grade E (equivalent to 30%) in theory paper without practical and at least grade D (equivalent to 40%) in practical paper of general as well as of major courses.

(ii) A candidate shall have to secure pass marks required for both external evaluation and internal evaluation in each paper separately.

(iii) A candidate showing performance securing grade from A to E shall be declared to have passed the examination in the relative percentile into letter grades and grade points as per Credit Based Grading System (CBGS). A copy of the CBGS is available in the University website.

(iv) The final result of the Semester VI course shall be declared on cumulative performance index mentioned in the Credit Grade Point Average (CGPA)

(v) A candidate completing a semester course, excepting Semester VI shall be eligible to take admission into the respective subsequent semester course.

(vi) A candidate who fails to pass certain paper in a particular semester shall be allowed to appear arrear paper in the immediate two subsequent examinations pertaining to that semester.

(vii) There shall be a compulsory paper on Environmental Studies in Semester III (302) of 100 marks and the examination for the same shall be conducted along with the other papers in Semester III end term examination, provided that the result of a candidate in this paper shall not be considered for his/her progression from Semester III to Semester IV course. Provided further that a candidate who fails to pass the paper on environmental studies within the stipulated chances shall not be awarded the B.Com Degree. [There shall be no internal evaluation for the paper of environmental studies.]

(viii) A candidate of the B.Com Major Course shall have to submit two copies of dissertation (in about 5000 words) based on his/her project work in the Semester VI of the course programme of the University to the Principal of the college concerned. A candidate shall work under the supervision of a teacher of the concerned college/institution, provided that a teacher of a college/institution may supervise the project work of the students not exceeding 10 (ten) in number at a time. The dissertation shall have to be duly certified and signed by the supervisor and countersigned by the Principal of the college concerned. One copy of the dissertation shall be retained by the college for viva voce examination.

The project reports shall be examined as per the Gauhati University rule.

The Viva-voce examination shall be conducted for 30 marks at the respective colleges by a Board of Examiners comprising of (i) Head of the Department and (ii) One External Examiner.

The dissertation of the project report shall be dispatched to the respective Zonal Offices like the examination answer scripts

14. (A) A candidate who could not appear or failed to pass in any semester examination will be allowed to clear the same as follows:

- (i) Semester I with the regular Semester III examination.
- (ii) Semester II with the regular Semester IV examination.
- (iii) Semester III with the regular Semester V examination.
- (iv) Semester IV with the regular Semester VI examination.

(B) A candidate having arrear or failed in Semester I examination or Semester II examination shall be allowed to prosecute studies in the subsequent (Semester V and Semester VI) courses but shall not be allowed to appear in the Semester V and Semester VI examination.

(C) If a candidate fails to pass the Semester IV or Semester V examination or fails to pass the arrear papers of Semester IV or Semester V examination but passes the Semester VI examination, his/her results of Semester VI examination shall be kept in abeyance till he/she clears/passes the arrear paper as per the provisions of the regulation.

(D) A candidate having arrear subject in any semester examination may also appear in all the papers of his/her relevant semester examination if he/she so desires.

(E) A candidate must pass the Semester I, II, III, IV, V and VI examination within three years of completion of Semester VI course. In each semester maximum of three chances each will be available for a candidate subject to the conditions laid down above.

15. Rules for absentee and unsuccessful candidates of semester examination(s) of the University.

If a student after completion of a regular course of study and after being duly sent up application form for examination could not appear at or pass the (any) B.Com semester examination (both Major and General), he/she may appear as a non-collegiate candidate at any of the successive examinations immediately following the original one without further attending classes of that semester subject to clause 14.

Provided that (i) the Principal certifies to his/her good conduct and satisfactory progress of studies during the intervening period and that (ii) the student offering subjects with practical classes in an elective subject and 40% in a Major subject.

16. Rules for Repetition/Betterment of papers of semester examinations:

Successful candidates of Semester I, II, III and IV examination of this University may be allowed to repeat any one of the paper not involving practicals or any one of the theory papers involving practicals in the Semester I, II, III and IV examination in order to improve their performances.

The earlier marks secured in the practical part and remaining theory paper(s) of the examination in the relevant cases will be carried over. In the interest of the students the better of the

two marks secured in the paper repeated will be considered for computation of his/her relevant semester result. Such candidate will be eligible to sit for the repeat paper as per clause II. Provided that a candidate who passed any semester examination with arrear subject(s) shall not be eligible to sit for repeating any paper for that semester examination.

17. Rules for Declaration of Results

- (a) A candidate who passes all the semester examinations shall be declared to have passed the B.Com examination as a whole and shall be eligible for Degree of Bachelor of Commerce (B.Com)
- (b) Although a candidate appear for all semester examinations for 3100 marks, however, his/her result for Major course shall be declared and considered out of 2400 marks only [as per clause 5 (b)] and for General Course the results will be declared and considered out of 2400 marks of all semester courses.

Candidates opting for General Course shall be eligible to offer three papers of any of the following vocational subjects in of the papers as indicated above:

- (a) Tourism management
- (b) Sales Management and Advertising
- (c) Secretarial Practice and Office Management.
- (d) E-Commerce
- (e) Foreign Trade Practices
- (f) Tax Procedure and Practice
- (g) Rural Development and Co-operation.
- (h) Information Technology in Commerce.

Maximum number of students to be admitted in vocational subject shall be limited to 30 in each group.

In each vocational subject there will be six/three papers of 100 marks each to be offered in six/three parts of B.Com Course.

Each vocational paper will have two parts namely theory and practical marks for the same being distributed as:

Papers	Maximum Marks	Pass Marks
Theory	70	21
Practical	30	12