

**OFFICE OF THE REGISTRAR : DIBRUGARH UNIVERSITY : DIBRUGARH**

Ref. No. DU/DR-A/6-1/17/1642

Dated:19.09.2017.

**NOTIFICATION**

As recommended by the 117<sup>th</sup> Meeting of the Under Graduate Board (Emergent), held on 18.09.2017 vide Resolution No.05, the Hon'ble Vice Chancellor is pleased to approve the draft of the *Programme Project Report* of the *B.Com. General Programme* conducted in *Open and Distance Learning mode* by the *Directorate of Open and Distance Learning*, Dibrugarh University under report to the Academic Council, Dibrugarh University giving effect from the Academic Session 2018-2019. The same is available with this notification in the Website: [www.dibru.ac.in](http://www.dibru.ac.in).

Issued with due approval.

Sd/- Dr. B.C. Borah  
Deputy Registrar (Academic)  
Dibrugarh University.

Copy to:

1. The Vice-Chancellor, Dibrugarh University.
2. The Deans, Dibrugarh University.
3. The Registrar, Dibrugarh University.
4. The Controller of Examinations, Dibrugarh University.
5. The Director, Directorate of College Development Council, Dibrugarh University.
6. The Director, Directorate of Open and Distance Learning, Dibrugarh University for information and needful.
7. The Programmer, Dibrugarh University with a request to upload the Notification in the Dibrugarh University website.
8. File.

Sd/- Dr. B.C. Borah  
Deputy Registrar (Academic)  
Dibrugarh University.

**Programme Project Report(PPR) for Bachelor of Commerce (B.Com) Programme  
Directorate of Open and Distance Learning (DODL)  
Dibrugarh University, 2017**

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**Vision:** The vision of Directorate of Open and Distance Learning, Dibrugarh University is to reach the unreached and impart excellent education.

**Goals:** The goal of the Directorate is to:

- Provide opportunities of L3 education (Life Long Learning) to all section of the society for upgrading professional or educational qualification.
- Provide education to those persons who cannot attend college or Universities due to various circumstances.
- Act as an Education Resource Centre for all persons deprived of Higher Education.

**Mission:** The core mission of the Directorate is to empower all those persons who cannot attend college of Universities due to various circumstances with A3 (Anyone, Anytime, Anywhere) Higher Education. The Directorate started its mission with introduction of Postgraduate Programmes in Commerce in 2001. Bachelor of Commerce (B. Com) was started from academic session 2012-13 with due recognition from regulatory authority at that time. These programmes were introduced in order to create opportunities to those students who would not be able to enrol themselves to those programmes in conventional mode due to various reasons. The mission of the Directorate is to create promotional opportunities for working class, housewives and elderly people whose opportunity for higher education was disrupted for some reason or the other. The Directorate has the mission to provide education to remote areas of its jurisdiction where people lack quality education by introducing M. Com and B.Com degrees. This in-turn facilitate them get skills vital for sustaining in the changing business scenarios. Therefore, the Mission of the Directorate is summarized in the following points:

- Empowering students with all the knowledge and guidance that they need to become worthy management professionals.
- Learning through Doing.
- Imparting value framework that is global yet national.
- Providing for holistic and value based development of learners which ultimately enhances their employability.
- To carve a niche for ourselves in the specialized field of commerce and management.
- Provide a nurturing and motivating environment to exploit the full potential of the learners.
- Grooming the learners to become a truly global personality well equipped to deal with the modern world and its challenges.

- Enable holistic development of personality with a humane and global outlook

**Objectives:** In order to fulfill its stated vision, mission and motto the Directorate is committed to:

- **Academic excellence:** Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.
- **Professional Excellence:** The Directorate motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels. The capacity building of our learners to assume productive roles are emphasized during course and to inculcate the habit of lifelong learning. The ultimate objective is to produce commerce graduates who possess the skills, problem solving tools and professionalism essential for being successful.
- **Total commitment:** The Directorate is focused on the all-round development of the learners' personality through proper education and exposure to the vast treasure of knowledge (through library); sports facilities and socialization (through a platform called Assemblaze).
- **Holistic Development:** The Directorate provides exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges. To achieve innovations in teaching-learning, research and extension activities to realize national goals, including the adoption and promotion of knowledge output for human development.

**Nature of Prospective Target Group of Learners:** Learning is the process of acquiring or modifying knowledge, skills, and values by study. Learner is the person who learns or takes up knowledge or beliefs. The learner uses the platform to get new competences. The target learners of DODL will be the students of age eighteen and above who have discontinued their study due to some reasons or wants to continue their study through open and distance mode. Further, other students/persons who are interested in the courses to enhance their skills can also benefit from the course. The proposed B. Com course is targeted for rural areas. In India, rural areas comprise of major population. Mostly these areas lack resources in access to health care, access to quality education, access to technology, transportation and communication. In these areas, it is observed that mostly students discontinue their study after secondary school. There are certain factors that have an effect on dropout ratio of students including low household income, family size, lack of good education environment, lack of guidance, non-availability of qualified human resource and resources. It is also inferred that in rural areas children often leave study to become skilled workers so that they can contribute to their household income. They start doing low paying jobs, mostly laborers, helpers or attendants. The goal is to develop their interest in latest educational technology and equip them with proper skills. This may increase their ability to learn, experience and master latest technology and technological applications. By utilizing their basic education and learning skills they can find better jobs or start their own small business like shops, mastering accounting, entrepreneurships, continue higher studies etc. By doing so, they can contribute well in their income and raise their living standards and consequently contributing in the overall economy. The target

learners will be from the rural or interior areas of Upper Assam. The following are the target factors and medium for the M.Com course at DODL, DU:

<b>Target Factors</b>	<b>Medium</b>
Target Community	Rural/Urban
Target Area	UG
Target Audience	Regular / Drop out students, Unemployed, Women
Age Group	18 years and above
Delivery System	Self Learning Materials, Counseling class, CDs, Radio, DVDs, Mobile Apps., face to face counseling.

Currently there are 98 study centers under DODL, DU spread across Upper Assam and North Bank. The following table shows a year on breakup of student enrollment at DODL, DU from 2013-14 till date.

<b>Academic Year</b>	<b>Various Programme</b>	<b>Total Number of Students</b>
2013-14	Degree-16021 Diploma-526 Certificate-220	<b>16767</b>
2014-15	Degree-16092 Diploma-504 Certificate-266	<b>16862</b>
2015-16	Degree-144141 Diploma-526 Certificate--	<b>14940</b>
2016-17	Degree-13804 Diploma-321 Certificate---	<b>14125</b>

The above scenario is due to the fact that we follow a correspondence distance learning model by giving the learners set of self learning material to study. There are counseling classes for a period of two to three months. In fact in remote areas the counseling classes are not held and therefore there is a disadvantage to the learners in those remote areas.

We propose to provide video lectures and soft copy of self-learning material can be accessed via internet. If there is no provision of internet in those remote areas we propose to send CDs which the learners can access in any computers.

Based on the historical data of enrollment of learners at DODL, DU, as given in the table above for various degree, diploma, certificate programme, we made a tentative projection for

coming 5 years at the rate of 23% coverage of learners at DODL, DU. The following table gives the projection of next 5 years at a rate of 23% growth.

<b>Forthcoming Academic Sessions</b>	<b>Various Programme</b>	<b>No. of Students (Estimated)</b>
2017-18	PG, UG, Voc, Diploma, Certificate	<b>17000</b>
2018-19	PG, UG, Voc, Diploma, Certificate	<b>20910</b>
2019-20	PG, UG, Voc, Diploma, Certificate	<b>25719</b>
2020-21	PG, UG, Voc, Diploma, Certificate	<b>31634</b>
2021-22	PG, UG, Voc, Diploma, Certificate	<b>38909</b>

**Appropriateness of B. Com Course to ODL Learners' to Acquire Specific Skills and Competence:**

**Programme Educational Objectives:**

- After completion of the programme learners will have an in-depth knowledge of Accounting, Finance, Taxation and Business laws.
- The learners will have basic understanding in Business Mathematics, Economics, Statistics, Operations Research and Management.
- The programme prepares the students to build competencies for research activities.
- The programme aims to equip the students with professional skills, inter personal skills and entrepreneurial qualities.
- To inculcate ethical values, team work, leadership and managerial skills.

**Programme Outcomes:**

- The learners will develop an ability to apply knowledge acquired in problem solving
- The learners will be ready for employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate Law
- Learners will be able to pursue their career in teaching and research
- Learners will exhibit inclination towards pursuing professional courses such as CA/ CS/ CMA/CFA/M.Com/MBA etc.
- Learners will be able to handle computer based software in areas of Accounting, Taxation, and Banking.
- Ability to work in teams with enhanced communication and inter-personal skills

- Ability to start entrepreneurial activities
- An inclination towards lifelong learning and acquiring contemporary knowledge
- An informed, aware and active citizen

**Instructional Design:** Instructional design is a systematic approach to facilitating learning by

- identifying the purposes of the learning, especially learning objectives;
- developing the learning experiences necessary to achieve those purposes;
- evaluating the effectiveness of those learning experiences in achieving the purposes; and
- improving the learning experiences, in the light of evaluation, so as to better achieve the purposes.

The preliminary considerations taken into account for considering instructional design are:

- the likely abilities of the learners;
- the learners' level of education;
- their present level of knowledge;
- their social and cultural background; and
- their motivation and interest.

For the purpose we select subject specialists as Course Writers from various universities and colleges who have sufficient years of experience and teaching and research. To train them we invite Experts from STRIDE IGNOU and conduct workshops for 7 (seven) days or more and help them develop the Self-Learning Materials (SLMs). Course Writers are assigned the job two (2) months prior to the workshop with guide book for preparing SLM in CDs. Their progress and updates for the assigned job are monitored through telephonic conversation. Resource Persons that are invited to the Workshop, provide guidance to the Course Writers for refining their materials that is already written. For the SLM to be effective, the Course Writers writes the objective of the lesson and share in a logical order. A lesson outline is as follows:

#### A. Introduction

1. Review previous learning
2. provide motivation, making this
  - a. brief
  - b. to the point
  - c. stimulating (for example, posing a question)

#### B. Main body of lesson

1. provide information
2. use small steps
3. break frequently for questions and comments
4. use teaching aids
  - a. to illustrate
  - b. to simplify
  - c. to provide variation
  - d. to provide opportunities for practice and feedback
  - e. to summarize
  - f. to provide opportunities for future reference
5. make contingency plans for
  - a. what to do with any extra time

b. which items are essential if time becomes short

C. Conclusion

1. deal with difficult points
2. summarize
3. mention the content and relevance of next lesson
4. test
5. references

The instructional design at DODL, DU follows ‘objectivist’ approaches to, which are concerned primarily with the transmission of knowledge and with facilitating the process of learning. Course materials in DODL, DU M. Com programme is provided by creating original material in the form of SLMs and Video CDs. Creation strategies for providing course materials in DODL for B. Com course is given in the box.

Strategy	Benefits	Challenges
<b>creating original materials</b>	<ul style="list-style-type: none"> <li>• to fit target audience more closely</li> <li>• more likely to be culturally relevant</li> <li>• up-to-date</li> <li>• unique</li> <li>• build local capacity and self- confidence</li> <li>• be easier to modify if necessary</li> </ul>	<ul style="list-style-type: none"> <li>• the most expensive option</li> <li>• lead-in time is longer</li> <li>• may put high stress on developers</li> <li>• amount of work may be underestimated</li> <li>• needs trained and skilled staff</li> <li>• need to build up capacity and expertise</li> </ul>

**Analytical Approach to Curriculum Content:** The main approach that DODL, DU employs in curriculum content development is *analysis by objectives* i.e. stating as clearly and unambiguously as possible what learners should be able to do as a result of working through the programme. The pedagogical structure of curriculum content of B. Com course at DODL, DU consist of:

- pre-prepared learning materials (SLMs);
- are structured around the individual learner working through the material;
- use self-assessment and expert assessment techniques.

**Duration of the Programme and Detailed Syllabi:**

Name of the Programme	Duration
B. Com	3 years

Programme	Course No. and Name	Blocks / No. of Units
B.COM	B.COM: 101- Introduction to Business Communication	<p><b>Block 1: Introduction to Business Communication:</b> No. of Units: 2 Basic Forms communication; communication models and processes; Effective communication; Theories of communication; Audience analysis.</p> <p><b>Block 2: Corporate Communication:</b> No. of Units: 1 Formal and informal communication network; Grapevine; Miscommunication (barriers); Improving communication. Practice in business communication; Group discussions;</p>

Part- I		<p>Mock interviews; Seminars; Effective Listening exercises; Individuals and group presentations and report writing.</p> <p>.</p> <p><b>Block 3: Writing skills :</b>  No. of Units:3  Planning business messages and editing; The first draft; Reconstruction the final draft; Business letters and memo formats; Appearance request letters; Good news letter; persuasive letters; Sales letter; Collection letter; Office memorandum.</p> <p><b>Block 4: Report Writing:</b>  No. of Units: 3  Introduction to a proposal, short report, report preparation.  Oral Presentation: Principals of oral presentation, factors affecting presentation, sales presentation, training presentation, Conducting surveys, Speeches to motivate, effective presentation skills.</p> <p><b>Block 5: Non Verbal Aspects Communication:</b>  No. of Units: 2  Body Language: Kinesics, para language; Effective listening: Principles of effective listening; Factor affecting presentation, Oral Writing and Video sessions.  Interviewing Skills: Appearing in interviews; conducting interviews; Writing resume and letter of application.  Modern Form of Communication: Fax; E-mail; Video conferencing; etc International communication: Cultural sensitiveness and cultural context; Writing and Presenting in international situations; Intercultural factors in interaction; Adapting to Global Business.</p>
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B.COM: 102- MIL (ASSAMESE)	<b>Block 1: ASOMIYA KOBITAR ITIHAK</b> No. of Units: 3 <b>Block 2: PURONI ASOMIYA KOBITA</b> No. of Units: 3. <b>Block 3: romantic jug</b> No. of Units:3 <b>Block 4: ADHUNIC JUG</b> No. of Units: 3
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## MIL (ASSAMESE)

### ASM : 102

সাধাৰণ পাঠ্যক্ৰমৰ বাবে বাধ্যতামূলক অসমীয়া ( প্ৰশ্নকাকত দুখন, এখন প্ৰথম বৰ্ষৰ বাবে আৰু আনখন দ্বিতীয় বৰ্ষৰ বাবে।

প্ৰথম বৰ্ষ

বাধ্যতামূলক অসমীয়া

প্ৰথম প্ৰশ্নকাকত : অসমীয়া কবিতা আৰু নাটক। মূল্যাংক : ৯০

অসমীয়া কাব্য আৰু নাট্য সাহিত্যৰ এক সম্যক জ্ঞান আহৰণৰ বাবে এই কাকতখন প্ৰস্তুত কৰা হৈছে। প্ৰাচীন আৰু আধুনিক যুগক প্ৰতিনিধিত্ব কৰা নিৰ্বাচিত পাঠ অধ্যয়নৰ বাবে দিয়া হৈছে।

প্ৰথম খণ্ড : অসমীয়া কবিতা

পাঠ্যপুথি: সঞ্চয়ন : মহেশ্বৰ নেওগ (সম্পাদনা)

গোট - ১ : অসমীয়া কবিতাৰ ইতিহাস মূল্যাংক : ১৪

গোট - ২ পুৰণি অসমীয়া কবিতা মূল্যাংক : ১২

(নিৰ্বাচিত কবিতা)

ৰামায়ণৰ পৰা

(সুন্দৰাকাণ্ডৰ প্ৰথম অংশ- সুগন্ধিত বহয় পৰনলৈকে): মাধৱ কন্দলি

হৰমোহনৰ পৰা (প্ৰথম অংশ) : শঙ্কৰদেৱ

ভাগৱত পুৰাণৰ পৰা (দশম স্কন্ধ) : পীতাম্বৰ কবি

গোট - ৩: ৰোমান্টিক যুগ মূল্যাংক: ১২

(নিৰ্বাচিত কবিতা)

মাধুৰী : চন্দ্ৰকুমাৰ আগৰৱালা

গোলাপ : বঘুনাথ চৌধাৰী

পৰমতৃষ্ণা : নলিনীবালা দেৱী

গোট - ৪: আধুনিক যুগ মূল্যাংক : ১২

(নিৰ্বাচিত কবিতা)

পোহৰতকৈ এন্ধাৰ ভাল	: হেম বৰুৱা	
বোধিদ্ৰুমৰ খৰি	: নৱকান্ত বৰুৱা	
আঘোণৰ কুঁৱলী	: কেশৱ মহন্ত	
দ্বিতীয় খণ্ড	: অসমীয়া নাটক	মূল্যাংক : ১০
গোট - ১	: অসমীয়া নাটকৰ উদ্ভৱ আৰু বিকাশ	মূল্যাংক : ১৫
গোট - ২	: প্ৰাচীন নাটক	
পাৰিজাত হৰণ	: শঙ্কৰদেৱ	
ভোজন বেহাৰ	: মাধৱদেৱ	
গোট - ৩	: আধুনিক নাটক	মূল্যাংক : ১৫
চক্ৰধ্বজ সিংহ	: লক্ষ্মীনাথ বেজবৰুৱা	
নৰকাসুৰ	: অতুলচন্দ্ৰ হাজৰিকা	
<b>প্ৰসংগ পুথি:</b>		
আধুনিক অসমীয়া কবিতা	: চন্দ্ৰ কটকী	
অসমীয়া কবিতা	: কৰবী ডেকা হাজৰিকা	
অসমীয়া কবি আৰু কবিতা	: কৰবী ডেকা হাজৰিকা	
কবিতাৰ সৌৰভ	: প্ৰহ্লাদ কুমাৰ বৰুৱা	
অসমীয়া নাট্য সাহিত্য	: সত্যেন্দ্ৰনাথ শৰ্মা	
নাটক আৰু অভিনয় প্ৰসঙ্গ	: সত্যপ্ৰসাদ বৰুৱা	
অসমীয়া নাট্য সাহিত্যৰ জিলঙনি	: হৰিশ্চন্দ্ৰ ভট্টাচাৰ্য	
অসমীয়া লোক নাট্য পৰম্পৰা	: শৈলেন ভৰালী	
নাট্যকলা: দেশী আৰু বিদেশী	: শৈলেন ভৰালী	
অসমীয়া লোক নাট্য	: ৰাম গোস্বামী	

(আভ্যন্তৰীণ মূল্যায়নৰ বাবে ১০ নম্বৰ)



		<p>distribution.</p> <p><b>Block 4: Royalties Accounts</b> No. of Units: 3 Royalty accounts; minimum rent or dead rent, short workings recoupment and sub-lease; royalty's receivable and payable accounts; Accounting entries concerning various aspects of royalty transactions; Branch Accounts &amp; Department Accounts.</p> <p><b>Block 5: Introduction to Government Accounting</b> No. of Units: 2 Objectives, differences between Govt. Accounting and Commercial Accounting; general principles of Govt. Accounting; Classification and forms of Govt. Accounting, System of Financial Administration in India, Classification of expenditure in Govt. Accounts.</p>
B.COM: 104- Business Environment		<p><b>Block 1: Indian Business Environment</b> No. of Units: 1 Concept, components, Indian Business Environment and importance, Five year plan, Strategies and resource allocations</p> <p><b>Block 2: Economic Trends</b> No. of Units: 1 Economic Trends (overview): Income; saving and investment; Industry; Trade and balance of payments, EXIM policy</p> <p><b>Block 3: Concept of Growth</b> No. of Units:1 Problems of Growth; Unemployment; Poverty; Regional Imbalances; Social injustices; gender bias; Inflation; parallel economy Industry sickness.</p> <p><b>Block 4: Role of Government</b> No. of Units: 1 Monetary and Fiscal policy; Industrial Licensing; Privatization; Devaluation; Regulation of foreign investments; Collaboration in light of recent changes.</p> <p><b>Block 5: International Environment</b> No. of Units: 2 International trade in Environment (overview); Trends in world Trade and the problems of development countries; International economics groupings; and institutions- GATT, WTO, UNCTAD, World Bank, IMF, GSP; Counter trade.</p>
B.COM: 105- Business Economics		<p><b>Block 1: Basic concept of business economics</b> Basic Concept: Basic problems of an Economy; Working of Price Mechanism; Elasticity of Demand: Concept and Measurement of Elasticity of Demand; Price Income and Cross Elasticity; Average Revenue; Marginal Revenue; and Elasticity of Demand; Determinants of Elasticity Demand;</p>

		<p>Important of Elasticity of Demand.</p> <p><b>Block 2: Production Function</b>  Production function: Law of Variable Proportions; Isoquants; Economic Regions and Optimum factor combination; Expansion Path; Return to Scale; Internal and External Economics and diseconomies; Ridgelines; Theory of costs; Short run; Long run cost curves; Traditional and Modern Approaches.</p> <p><b>Block 3: Market Structures:</b>  Market Structures: Business Decisions; Objective of Business Firm; Perfect Completion: Profit Maximization and equilibrium of firm and Industry; Short run and Long Run Supply Curves; Price and output determination.  Monopoly: Determination of price under the Monopoly; Equilibrium of a Firm; Perfect Competition; and Monopoly; Multy-plant monopoly; Price Discrimination.  Oligopoly: characteristics: Indeterminate Pricing and Output; Classical models of Oligopoly; Price Leadership; Collusive Oligopoly; Kinked Demand Curve.</p> <p><b>Block 4: Factor Pricing I</b>  Marginal Productivity Theory and demand for factors; Nature of Supply of factors inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour; Rent-concepts; Recardian and modern theories of rent; Quasi rent</p> <p><b>Block 5: Factor pricing II:</b>  Interests-Concept and theories of interest; profit-nature concepts, and theories of profit</p>
	B.COM: 106-Principles of Business Management	<p><b>Block 1: Introduction</b>  Concepts, nature, purpose and significance of management; Managerial roles (Mintzberg); an overview of functional areas of management; Development of management thought; Classical and neo-classical systems; Contingency approaches.</p> <p><b>Block 2: Planning</b>  Planning: concept, process and types, Decision making-concept and process; Bounded rationality; Management by Objective; Corporate planning; Environmental analysis and diagnosis; Strategy formulation.</p> <p><b>Block 3: Organization</b>  Concept, Nature, Process and Significance. Centralization and Decentralization, Departmentation, Span of Management. Organization Structure-terms and contingency factor</p> <p><b>Block 4: Motivation:</b></p>

		<p>Motivation and Leading People at work; Motivation-concept, Financial and non Financial Incentives Theories-Maslow; Herzberg; McGregor and Ouch. Leadership: Concept; Leadership Styles. Leadership theories; Likert's System Management <b>Block 5: Managerial Control:</b> Concept and process; Effective Control System; Techniques of Control- Traditional and Modern. Emerging Horizon of Management in a changing environment, Managerial Theories and Social Responsibility.</p>
B.COM: 107 Cost Accounting:		<p><b>Block 1: Introduction</b> Introduction: Nature and Scope of cost accounting; Cost concept and Classification; Methods and techniques; Installation of costing system; Concept of Audit. <b>Block 2: Accounting of Material</b> Accounting for Material: Material control; concept and techniques; Pricing of Material issues; Treatment of material losses. <b>Block 3: Accounting for labour</b> Labour cost control procedure; Labour turnover, Idle time and overtime; Methods of wage payment, time and piece rates; Incentive schemes. <b>Block 4: Accounting for Overheads</b> Classification and departmentalization; Absorption of overheads; various methods of overheads absorption; Determination of overhead rates; under and over absorption, and its treatment. <b>Block 5: Cost Ascertainment</b> Unit costing; job, batch and contract costing; Operation costing; Process costing-Valuation of work in progress, (excluding inter-process profit) and joint and by-products, Cost Records: integral and non-integral system; Reconciliation of cost and financial accounts.</p>
B.COM Part- II B.COM: 201- Human Resource Management		<p><b>Block 1: Nature and Scope of HRM</b> Meaning, Definitions, Nature, Objectives, Scope, Functions. Personnel Management and HRM. Importance of HRM, Evolution and Development of HRM <b>Block 2: Human Resource Planning:</b> Meaning, Objectives, Importance, Process, Effective Human Resource Planning, Problems of Human Resource Planning. Job Analysis-Meaning aspects and Process of job Analysis, Job Design, Job Enrichment <b>Block 3: Recruitment:</b> Meaning, definitions, Sources, Process, Constraints, Recruitment Processes in India. Selection: Meaning, Purposes, Process, Need for Scientific Selection. Placement, Induction, Inductive Training in India.</p>

		<p><b>Block 4: Career Planning:</b> Concepts of Career, Stages and Process of Career, Career Development and Management; Employee Training-Concept, Needs, Areas of Training, Methods of Training,. Executive development and Organization Development</p> <p><b>Block 5: Compensation Administration</b> Meaning and Objective, Incentive and Employee Benefits-Meaning and Importance, Health and Safety-meaning, Objectives and Importance.</p>
	B.COM: 202- Corporate Accounting	<p><b>Block 1: Books of Accounts</b> Books of Accounts and registers under Required Sec 209 of Indian Companies Act, Statutory report, Advanced problems relating to issue; Forfeiture and reissue of forfeited shares; Buy-Back of Shares; Redemption of preference shares; Issue and redemption of debentures.</p> <p><b>Block 2: Company Final Account</b> Preparation of Profit &amp; Loss Account and Balance Sheet as per provisions of the companies Act 1956; and Provision laid down under Accounting standards (AS 4; AS3; AS2; AS5; AS12; AS15; AS17; AS18; AS22 and As29); MODVAT Scheme and other standard issued from time to time.</p> <p><b>Block 3: Internal Reconstructions</b> Meaning and scope; Alternation and deduction of Share Capital; Accounting entries for alternation and reduction of share capital. External Reconstruction, Amalgamation; Transferor and transferee company; Absorption: meaning, vendor and Transferee companies; purchase consideration, relevant accounting entries, Provisions under AS14 relating to amalgamation.</p> <p><b>Block 4: Banking Companies</b> Legal Requirements; Preparation of Profit and loss account and balance sheet; Comments on Profit and loss account and balance sheet; Accounting policies for banking sector; Accounts of Insurance Companies.</p> <p><b>Block 5: Holding Company</b> Preparation of Consolidated Profit and Loss Account and Balance Sheet with one Subsidiary; Valuation of shares &amp; goodwill.</p>
	B.COM: 203- Business Regulatory Framework	<p><b>Block 1: The Law of Contract (1872)</b> Nature of Contract, Classification, offer and acceptance; Capacity of parties to contract; free consent; Consideration; Legality of Object; Agreement declared void; performance of contract; Discharge of Contract, Remedies for Breach of Contract; Special contracts, Indemnity, Guarantee; Bailment and Pledge; Agency.</p>

		<p><b>Block 2: Sale of Goods Act 1930</b> Formation of Contracts of Sale; Goods and their Classification, price, conditions and warranties, Transfer of Property in goods; Performance of the Contract of sales, Unpaid seller and his rights; sale by auction, Hire purchase agreement.</p> <p><b>Block 3: Negotiable Instrument Act 1881</b> Definition of negotiable instruments; features; Promissory note; bills of exchange &amp; cheque; Holder and Holder in due course; crossing of a cheque; type of crossing; Negotiation; Dishonor and discharge of negotiable instruments.</p> <p><b>Block 4: The Consumer Protection Act 1986</b> Salient's features; Definition of consumer; Grievances Redressal machinery; Partnership Act 1932; Salient feature, definitions and main provisions.</p> <p><b>Block 5: Foreign Exchange Management Act 2000</b> Definitions and main provisions.</p>
	B.COM: 204 – Business Statistics	<p><b>Block 1: Introduction</b> Statistics as a subject; Descriptive Statistics compared. To Inferential Statistics; Type of data; Methods of data collection using Survey methods, Summation operations. Analysis of Univariate Data: Concept of central tendency and Dispersion and their measures.</p> <p><b>Block 2: Analysis of Bivariate Data</b> Linear Regression and Correlation</p> <p><b>Block 3: Index Number</b> Meaning; Type and uses; Methods of constructing price and quantity indices (Simple and aggregate); Tests of adequacy; Chain base index numbers; Base Shifting, Splicing And deflating; problems in constructing index numbers; Consumer price index.</p> <p><b>Block 4: Analysis of Time Series</b> Causes of variations in time series data; components of a time series; Decomposition-additive and multiplicative models; determination of trend; moving average method and method of least squares (only linear trend). Computation of seasonal indices by the method of simple averages.</p> <p><b>Block 5: Forecasting and Methods</b> Forecasting-concept; types and importance; general approach to forecasting; Method of forecasting; Forecasting demand; Factors affecting company sales, Basic concept of probability-Additive and Multiplicative Laws of Probability.</p>
	B.COM: 205 – Company Law	<p><b>Block 1: Meaning and Definition</b> Constitutions of Board of Company Law Administration; Incorporation of Company, Memorandum of Association and Articles of Association; Prospectus; Memberships and kind of Companies.</p>



		<p><b>Block 2: Kinds of Share Capital</b> Voting rights; issue of shares at premium and discounts; transfer of shares and debentures; share and debenture certificate; Share Warrants.</p> <p><b>Block 3: Registration of Changes</b> Meaning and purpose of registering changes; date and notice of change; index of register of changes; certificate of registration; procedure for registration of changes.</p> <p><b>Block 4: Registered Office</b> Name of company; restriction on commencement of business; registers of members and debenture holders; Various annual return of companies; Statutory meeting; annual general meeting; extra ordinary general meeting.</p> <p><b>Block 5: Constitutions of Board of Directors</b> Feeling Casual Vacancy among Directors; restrictions or number of Directorship; Managing Directors, certain person not to be appointed as Managing Directors.</p>
	B.COM: 206 – Indian Financial System	<p><b>Block 1: Introduction</b> Structure characteristics of Indian Financial System- Financial Markets-Participants and Instruments- Money Market; Characteristics and Instrument.</p> <p><b>Block 2: Commercial Banking</b> Function of Commercial Banks-Source of Funds – Application of Funds – Investment Policy – Liquidity of Banks – Assets Structure of Commercial Banks – Profitability of Banks-Non-Performing Assets-capital adequacy-Regulatory reforms-Bank credit to Small scale sector-Deposits and Advances by Commercial Banks-bank Rate; Lending Rates-Interest Rate Reforms and Liberalization, Cooperative Banking and Rural Banking.</p> <p><b>Block 3: Central Banking</b> Central Banking Need of a Central Bank in India; Reserve Bank of India-Constitution and Management-Central Banking Functions-Changing Role of R.B.I.</p> <p><b>Block 4: Capital Markets Institutions</b> New issue market and stock exchanges in India-their regulations and control-recent trends; financial services including Merchant Banking, Lease financing, Securities and Exchange Board of India; Venture capital funds in India.</p> <p><b>Block 5: Development Banking</b> Risk management and Prudential Norms-Role and Functions o DFIs; Industrial Development Bank of India, ICICI limited; IFCI limited Small industries Development Bank of India-State Financial Corporations NABARD – Export import Bank of India.</p>
	B.COM: 207 –	<b>Block 1: Introduction</b>

	Public Finance	<p>Nature and Scope of Public Finance; Private and Public Finance; Keynes Theory of Public Finance; the Principles of Maximum Social Advantage.</p> <p><b>Block 2: Financial Administration</b> Meaning; Principles; Agencies Involved; Executives; Legislative; Finance Ministry; Budgetary Control System; Techniques of Budgeting; Performance Budget; Zero-Base Budgeting.</p> <p><b>Block 3: Public Revenues</b> Meaning and Classification of Public Revenue; Sources; Tax and Non-Tax Revenue; Cannons of Taxation; Impact and Incidence of Taxes; Taxable Capacity.</p> <p><b>Block 4: Public Expenditure</b> Meaning and Scope; Reasons of Growth of Public Expenditure; Objectives of Public Expenditure; Effects of Public Expenditure on Production; Distribution; Economic Stability and Economic Development.</p> <p><b>Block 5: Specific Issues of Public Finance in India</b> Specific issues of Public Finance in India:</p> <ul style="list-style-type: none"> <li>- Growth of Internal and external public debt in India.</li> <li>- Union-state Financial Relations.</li> <li>- Finance Commission (Recent)</li> <li>- Deficits Financing</li> <li>- Local Finance-Municipalities, Municipal Corporation, Gram Panchayat.</li> </ul>
	<p><b><u>B.Com Part – III</u></b></p> <p>B.Com 301: Entrepreneurship Development</p>	<p><b>Block 1: Introduction</b> The entrepreneur: Definition; Emergence of Entrepreneurial class; Theories of Entrepreneur; Role of Small business in Indian economy; Govt. policies regarding small units; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and business planning.</p> <p><b>Block 2: Promotion of a Venture</b> Opportunities analysis; External environmental analysis-economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.</p> <p><b>Block 3: Entrepreneurial Behavior</b> Innovation and entrepreneur; Entrepreneurial Behavior and Psycho-Theories, social responsibility.</p> <p><b>Block 4: Entrepreneurial Development Programme (EDP)</b></p>

		<p>EDP; their role, relevance, and achievements, Roles of Government in Organizing EDPs; Critical evaluation.</p> <p><b>Block 5: Generation of Employment Opportunities</b>          Generation of employment opportunities, complimenting and supplementing economic growth; bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings; augmenting and meeting local demand.</p>
	B.Com 302: Auditing	<p><b>Block 1: Audit &amp; Audit Process</b>          (A) Audit: the attest functions, meaning, importance, objects and various Classes of audit. Audit process – Internal control: Internal audit and internal check; Planning the audit: Audit Programme: Evidence and Working papers; Audit sampling.</p> <p><b>Block 2: Audit Procedures</b>          Routine Checking; Vouching; Verification and Valuation of Liabilities.</p> <p><b>Block 3: Audit of Limited Companies</b>          Qualification and appointment of company auditor, their power, duties and liabilities; Audit of share capital and debenture; Share transfers and managerial remuneration; Depreciation and reserves; Divisible profits and dividends; Audit of Public undertakings.</p> <p><b>Block 4: Audit of Specialized Units and Investigation</b>          (A) Audit of Specialized Units-Special features of audit of banking companies, educational institutions and cooperative societies.          (B) Investigations-Meaning, difference between auditing and investigation and various classes of investigation.</p> <p><b>Block 5: Auditor’s Communication and Recent Trends</b>          (A) Auditors Communication; Standard and qualified reports; Statutory report.          (B) Recent Trends in Auditing; Cost Audit; Tax Audit; Management Audit; Efficiency Audit and Proprietary Audit; SSAP.</p>
	B.Com 303: Management Accounting	<p><b>Block 1: Management Accounting</b>          Meaning; nature, scope, and functions of Management Accounting in decision making; Tools and Techniques of Management Accounting.</p> <p><b>Block 2: Funds Flow statements</b>          As per Indian Accounting Standard 3, Cash Flow Statement.</p> <p><b>Block 3: Absorption and Marginal Costing</b>          Marginal &amp; differential costing as a tool for decision making; making or buy; change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.</p>

		<p><b>Block 4: Budgeting for profit planning and Control</b>  Meaning of budget and budgetary control; Objectives; Types of budgets; Fixed and flexible budgeting, Functional budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.</p> <p><b>Block 5: Standard Costing and Various Analysis</b>  Meaning of standard cost and standard costing; Advantages and application; Variance analysis – material; Labour and overhead (two-way analysis); Variances.</p>
B.Com : 304 Principles of Marketing		<p><b>Block I : Introduction</b>  Nature and scope of marketing; Importance of marketing as a business function , and in the economy ; Marketing concept traditional and modern ;selling vs. marketing mix ; Marketing environment .</p> <p><b>Block II : Consumer Behavior and Market Segmentation</b>  Nature; scope and significance of consumer behaviour ; Market segmentation-concept and importance ; Basic for market segmentation.</p> <p><b>Block III : Product</b>  Concept of product, consumer and industrial goods; Product planning and development ;Packaging role and function; Brand name and track mark; after sale service; Product life cycle concept .</p> <p><b>Block IV : Price</b>  Importance of price in the marketing mix ;Factors affecting price of a product / Service; Discount and rebates .</p> <p>Promotion : Method of promotion ; Optimum promotion mix ; Advertising media-their relative merit and limitations; Characteristics of a effective advertisement ; Personal selling as a career; Classification of a successful sales person ; Function of salesman.</p> <p><b>Block V : Distribution Channel and Physical Distribution</b>  Factor affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing ; Inventory control ; Order processing .</p>
B. Com 305 : International Business		<p><b>Block I : India's Foreign Trade</b>  Trend and development ; Commodity Composition and Direction; India's Foreign Trade in Global Context.</p> <p><b>Block II : Foreign Trade Policy and Control in India</b>  Policy making body and Institution; Exchange control in India Objectives and Definition.</p>

		<p><b>Block III : Import Substitution and Export Promotion Policies</b> Export incentives; duty exemption scheme; EPCG; duty draw backs; Role of commercial Banks in foreign trade ; Deferred payment system, EXIM bank; Export credit insurance and ECGC.</p> <p><b>Block VI : Infrastructure Support for Export Promotion</b> Export Promotion Councils ; Commodity boards/product export development authorities .specific service institution ; State trading organization ; Export and Trading Houses; Export Processing Zones /Special Economic Zone (EPZ/SEZ); Export Oriented Units (EOUs)</p> <p><b>Block V : Foreign Investment Policy</b> Indian joint venture abroad ; Multilateralism and Bilateralism IN India's Foreign Trade</p>
B.Com 306: Direct Tax laws		<p><b>Block I : Fundamental Concept</b> Fundamental concept about various terms under the income tax Act 1961-Assamese-Assesment year ,Previous year-person, income, charge of income tax agricultural income ,capital assets, capital receipts , revenue receipt, capital expenditure ,revenue expenditure , method of accounting , merger and demerger income tax authorities ,tax deduction at source from salary income ,return of income .</p> <p><b>Block II : Residential Status and incidence of tax</b> General norms ,residential status of various kind of assesses, receipt of income and accrual of income , income deemed to accrue or arise in India . Exempted income exempted under section 10 of the income tax Act 1961,provisions relating to certain industrial undertaking in North –East-India .</p> <p><b>Block III : Income From Salaries</b> Essential norms from salary income, basic of charge ,perquisites and its valuation ,allowance, salary of non residence technical persons and salary of foreign citizen , various kind of provident funds-statutory, recognized, under recognized and public. Approved superannuation found and gratuity , Pension fund, Profits in luie of salary . Rebate under section 88relief under section 89(1), Computation of income from salaries and tax liabilities.</p> <p><b>Block IV : Income from House Property</b> Chargeability, property income exempt from tax, determination of annual value, commutation of taxable income from let out property and self occupied property, deduction from house property income. Profit and gains of Business or profession-chargeability, general principles</p>

		governing business income, methods of accounting, depreciation allowable under the income tax act 1961. Deductions from total taxable income. <b>Block V : Wealth tax</b> Chargeability, assessment year, valuations date, computation of net wealth, tax, debt, owned, valuation of assets, return of wealth and assessment, interest, penalty or prosecution, time-limits allowed under the wealth-tax Act 1961.
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**Faculty and Support Staff Requirement:** The following is the requirement for faculty and required support staff for the B. Com programme:

Faculty: One Assistant Professor

Assistant: One person

Class IV: One person

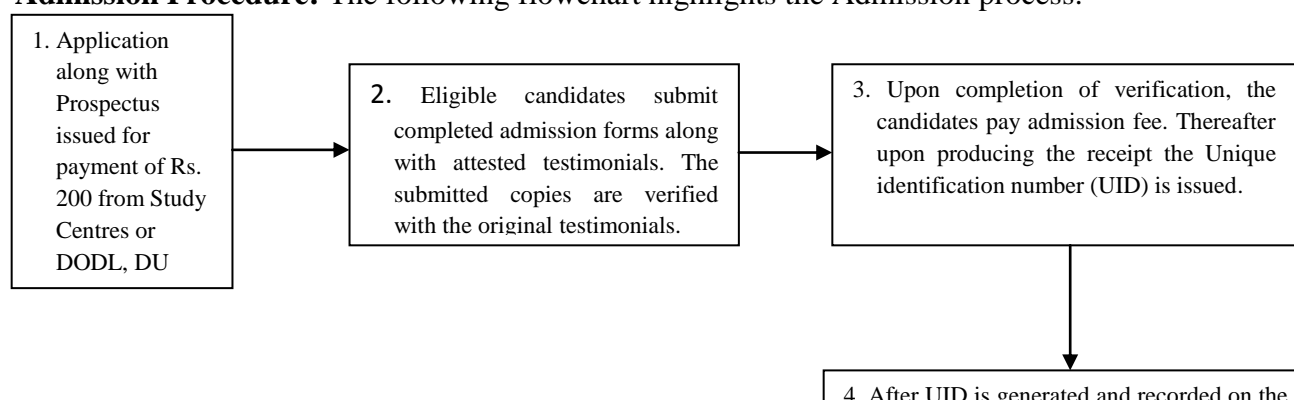
**Instructional Delivery Mechanism:** The following are the technologies introduced into open and distance learning over the past few years or so have expanded rapidly. These technologies now include:

- print (mechanical and electronic publishing);
- radio (one-way, interactive, and two-way *Gyan Malini* aired by AIR, Dibrugarh);
- telephone teaching, including audio conferencing;
- video conferencing; and
- multimedia.

**Student Support Services:** The Directorate conducts weekend counseling for its learners. These weekends counseling can be availed by willing students on payment of minimal fees. There is Research and Media Support Service wing established with two fold objective to facilitate in-house research as well as supplement the distance learners with multi-media facilities. Media support services provide supplementary support to the Distance learners by means of:

- Radio Programmes every Thursday at 8 pm from All India Radio, Dibrugarh Centre (M/W-521.1)
- Multi-media CDs: The Directorate provides learners with course related Video CDs which give a good support to the learning process of the learners.
- Bulk-SMS: The bulk SMS to the learners provide information regarding counseling programmes, personal contact programme, assignments, declaration of Exam results etc.
- The website of Directorate ([www.ddedu.org](http://www.ddedu.org)) uploads all the necessary information.
- Computer laboratory and Education laboratory to conduct practicals.
- Library with 5000 books with reprography facility.
- Virtual classroom for video conferencing.

**Admission Procedure:** The following flowchart highlights the Admission process:



**Cost Estimate of the B. Com Programme and Provision:**

Expenses		A	B	C	D
Course	No. of Units	Course Writing Costs	Course Editing Costs	DTP and Printing	Others
B. Com: 101	13units	Rs. 19500	Rs. 6500	1000 Copies = 80,000	Rs. 55000
B. Com: 102	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 103	13units	Rs. 19500	Rs. 6500	1000 Copies = 80,000	Rs. 55000
B. Com: 104	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 105	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 106	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 107	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
<b>B. Com Part-I</b>	<b>Total=88</b>	<b>Rs. 1,29,000</b>	<b>Rs. 43,000</b>	<b>7000Copies =5,50,000</b>	<b>Rs. 3,85,000</b>
B. Com: 201	13units	Rs. 19500	Rs. 6500	1000 Copies = 80,000	Rs. 55000
B. Com: 202	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 203	13units	Rs. 19500	Rs. 6500	1000 Copies = 80,000	Rs. 55000
B. Com: 204	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 205	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 206	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 207	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
<b>B. Com Part -II</b>	<b>Total=86</b>	<b>Rs. 1,29,000</b>	<b>Rs. 43,000</b>	<b>7000Copies =5,50,000</b>	<b>Rs. 3,85,000</b>
B. Com: 301	13units	Rs. 19500	Rs. 6500	1000 Copies = 80,000	Rs. 55000
B. Com: 302	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 303	13units	Rs. 19500	Rs. 6500	1000 Copies = 80,000	Rs. 55000
B. Com: 304	12units	Rs. 18000	Rs. 6000	1000 Copies = 78,000	Rs. 55000
B. Com: 305	18units	Rs. 27000	Rs. 9000	1000 Copies = 96,000	Rs. 55000
B. Com: 306	18units	Rs. 27000	Rs. 9000	1000 Copies = 96,000	Rs. 55000
Environ. Studies	13units	Rs. 19500	Rs. 6500	1000 Copies = 80,000	Rs. 55000
<b>B. Com Part -III</b>	<b>Total=26</b>	<b>Rs. 1,48,500</b>	<b>Rs. 49,500</b>	<b>15000Copies=Rs.5,88,000</b>	<b>Rs. 3,85,000</b>
<b>Total Expenses of B. Com (Part-I)(A) + (B) +(C)+ (D) = Rs. 11,07,000</b>					
<b>Total Expenses of B. Com (Part-II) (A) + (B) +(C)+ (D) = Rs. 11,07,000</b>					
<b>Total Expenses of B. Com (Part-III) (A) + (B) +(C)+ (D) = Rs. 11,71,000</b>					

<b>Earnings @ Rs. 3000/Learner per annum</b>		
Programme	Expected Enrollment	Programme Earnings
B. Com (Part - I) (1Year)	600	Rs. 18,00,000
B. Com (Part - II) (1Year)	500	Rs. 15,00,000
B. Com (Part - III) (1Year)	450	Rs. 13,50,000
<b>Total Revenue (B. Com (Part I+ II+III))</b>		<b>Rs. 46,50,000</b>

Return on investment (RoI Rs.) for B. Com (Part - I) = (18,0,000 - 11,07,000) = **Rs. 6,93,000/-**

Return on investment (RoI Rs.) for B. Com (Part - II) = (15,0,000 - 11,07,000) = **Rs. 3,93,000/-**

Return on investment (RoI %) for M. Com (Final) = (13,50,000 - 11, 71,000) = **Rs. 1,79,000/-**

**Quality Assurance Mechanism and expected programme outcomes:** The HEI is committed to the principles of quality management and continuous improvement. Implementing these principles involves both the regular evaluation of teaching materials and the assessment of teaching of academic staff, both of which involve seeking student reactions to their course experience. The following measures can be taken up to improve quality:

- Quality checks are built in at the course development level — writers are selected on merit; reference groups provide feedback at all stages of course development.
- Feedback and liaison between teachers and course developers are vital parts of the writing process and we check it.
- Quality checks are built into the materials production process.
- Involving academic staff in dual mode teaching to adopt the view that assuring a common curriculum regardless of study mode demands flexibility not identity in delivery method or style.
- Establishing a consistent in-house style across a large range (units) of courses thereby decreasing variability.
- Gaining acceptance by staff of quality assurance (especially Experts and Editors) as a standard course design improvement procedure not as a punitive measure.
- Deciding the point at which it may be assumed that a technological innovation (audio or video CD; personal computer; and e-mail) has become sufficiently widely diffused to justify its use as a compulsory component of course materials.
- Getting to the point at which academic staffs involved in dual mode teaching recognize the value to themselves of modifying their face-to-face teaching by integrating the use of guided independent learning resources into the classroom mode.
- Addressing staff development needs associated with integrating new communication technologies into course design.
- Support staff accustomed to the conventional system is trained and retrained for their task of ensuring that students receive the necessary support. This is essential if learners are to complete their courses successfully.
- For learners in remote areas, a mobile team is required to provide tutorial support, to these communities is to be taken up.

Need assessment and tracer studies will be conducted for quality assurance in terms of the Centre for Internal Quality Assurance. Moreover, revision and updating of material by obtaining feedback from students and resource persons will be done. A high powered committee constituted with the Deans, HoDs, Subject Experts from the University Departments and the Directorate will also monitor the syllabus upgradation, curriculum design, and other pedagogical and academic aspects of all programmes of the Directorate of Open and Distance Learning, Dibrugarh University.

**Requirement of the laboratory support and Library Resources:**

The BA (General) Programme does not required laboratory support services. Regarding library resources a library was established in the Directorate of Open and Distance Learning in the year 2013 for the learners, teaching staff, administrative staff as well as the employees of the institution. Moreover there is a central library namely “ Lakshminath Bezboroa Granthagar” in the Dibrugarh University.



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