

आंध्रप्रदेश केंद्रीय विश्वविद्यालय  
**CENTRAL UNIVERSITY OF ANDHRA PRADESH**  
Ananthapuramu

**Undergraduate Programme Structure**  
as per the UGC Credit Framework (NEP 2020)



**Vidya Dadati Vinayam**  
(Education Gives Humility)

***B.Com (Hons)***  
***Bachelor of Commerce (Hons)***



**Programme Structure**  
(With effect from AY 2024 - 25)

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### **About the Programme**

The programme is designed in tune with National Education Policy 2020. It provides students with a foundational understanding of various aspects of Commerce, Business and Economics, Equipping them with the knowledge and skills necessary for a wide range of career opportunities in the business world. This programme spans over four years and encompasses a diverse curriculum that covers subjects such as Accounting, Finance, Economics, Management, Business Laws, Entrepreneurship, and Information Technology. This multidisciplinary approach allows to gain insights into different facets of business operations and prepares them to face the challenges of the modern business environment. This programme is flexible and allows the students to tailor their studies according to their interest and career aspirations. The programme provides practical learning experiences, including internships, projects, case studies, which help them develop critical thinking, problem-solving, and decision-making skills. These hands-on experiences also provide students with valuable insights into real-world business practices and enhance their employability upon graduation.

### **Programme Vision**

Instill knowledge, skills, and abilities to enrich the qualities of strength, thoughtfulness, and resilience to nurture intellectual curiosity, foster diversity, and cultivate a passion for lifelong learning to shape future business leaders, researchers, academicians and conscientious members of society.

### **Programme Objectives**

The purpose of this programme is to:

1. Equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business world.
2. Create an environment that stimulates the development of students in intellectual, social, cultural, ethical, and spiritual dimensions to citizenship, gainful employment, and lifelong learning in an interdependent world.
3. Fill the institute-industry gap by involving the industry, faculty, research scholars and students in academic and industry research to meet the challenges of real-world environment.



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4. Collaborate with corporate partners through MoUs to train the students to meet the demands of a global society and workforce.
5. Build a robust alumni and student mentorship circle and professional exchange networks to foster holistic student wellness, development, integrity, leadership, and resilience.
6. Cultivate a research-oriented mindset, encouraging students to explore cutting-edge technologies to inculcate research orientation.

### **Learning Outcomes**

Upon the completion of this programme, the students should be able to:

- Demonstrate advanced knowledge and understanding of core concepts, theories, and principles in areas such as Accounting, Finance, Marketing, Commerce, and Management.
- Analyse complex business problems, evaluate alternative solutions, and make informed decisions using critical thinking and problem-solving skills.
- Possess strong analytical and research skills, including the ability to gather, analyse, and interpret data to support decision-making and solve business challenges.
- Possess an entrepreneurial mindset, with the ability to identify opportunities, innovate, and adapt to changes in the business environment.
- Understand global perspective and international business practices, including the cultural, economic, and political factors that influence global commerce.
- Recognises the importance of lifelong learning and professional development, with the ability to adapt to new technologies, trends, and challenges in the field of commerce.

### **Pedagogy of the program:**

The pedagogy the programme is designed with the combination of Student-Centric Learning, Group Discussions on current topics, developing case studies with local community and business, Guest Lectures by industry experts, Interactive Sessions, Internship and Project based Learning, Research Orientation, Seminars & Workshops on current topics, Tutorial & Assignments, Class test / Open book test. It aims to equip students with the necessary knowledge, skills, and competencies to excel in diverse roles within the field of Commerce, Finance, and Business Management. The combination of theoretical learning, practical experiences, and



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experiential opportunities prepares the students to navigate complex business environments and make meaningful contributions to their organisation and society.

### **Programme Structure**

- The B. Com (Hons) programme is a four-year course divided into eight semesters with a total of around 177 credits.
- The programme is designed with the combination of Core Courses, Minor Courses, Inter-disciplinary Electives (IDE), Ability Enhancement Courses (AEC), Skill Enhancement Courses (SEC) and Value-Added Courses (VAC).
- Students will undergo for two-month summer internship after semester IV and submit internship report in semester V.
- In semester VIII students will undergo Project Work.



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**Semester and Course-wise Credits**

SEMESTER	MAJOR	MINOR	IDE	AEC	SEC	VAC	SIP	DISSERTATION	Total Credits
I	BCO 101 (4) BCO 102 (4)	BCO111 (4)	BCO 112 (3) - MOOC/Swayam	BCO 113 (2)	BCO 114(3)	BCO 115 (2)			22
II	BCO 201 (4) BCO 202 (4)	BCO211 (3) BCO 211 lab(1)	BCO 212 (3) - MOOC/Swayam	BCO 213 (2)	BCO 214(3)	BCO 215 (2)			22
III	BCO 301 (4) BCO 302 (4) BCO 303 (4)	BCO311 (4)	BCO 312 (3) - MOOC/Swayam	BCO 313 (2)	BCO 314(2) BCO 314 lab(2)				25
IV	BCO 401 (4) BCO 402 (4) BCO 403 (4)	BCO411 (4)		BCO 412 (4)		BCO 413 (2)			22
V	BCO 501 (4) BCO 502 (4) BCO 503 (4) BCO 504 (4)	BCO511 (4)					BCO 512 (2)		22
VI	BCO 601 (4) BCO 602 (4) BCO 603 (4) BCO 604 (4)	BCO611 (4)						BCO 612 (4)	24
VII	BCO 701 (4) BCO 702 (4) BCO 703 (4)	BCO 711 (4) BCO 712 (4)							20
VIII	BCO 801 (4) BCO 802 (4)							BCO 811(12)	20
<b>Total</b>	<b>92</b>	<b>32</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>6</b>	<b>2</b>	<b>16</b>	<b>177</b>
<b>Percentage</b>	<b>51.97</b>	<b>18.07</b>	<b>5.08</b>	<b>5.64</b>	<b>5.64</b>	<b>3.46</b>	<b>1.12</b>	<b>9.03</b>	<b>100</b>

**As per UGC Credit Framework minimum credit requirements to award the degree under each category: Major(Core) 80 Credits, Minor 32 Credits, Multidisciplinary 9 Credits, Ability Enhancement course (AEC) 8 Credits, Skill Enhancement courses (SEC) 9 Credits, Value Added Course(VAC) 6-8 Credits, Summer Internship 2-4 credits, Research Project/Dissertation 12 credits. Minimum Total Credits per Programme :160**



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**Programme Structure with Course Titles**

S. No	Course Code	Course Title	Number of Credits	Credit Distribution		
				L	T	P
<b>Semester-I</b>						
1	BCO 101	Business Economics	4	3	1	
2	BCO 102	Financial Accounting-I	4	4		
3	BCO 111	Minor: Basics of Business Management	4	3	1	
4	BCO 112	MOOCs (IDE)	3	3		
5	BCO 113	Modern Indian Language (English-I) (AEC)	2	2		
6	BCO 114	Modern English Grammar & Pronunciation (SEC)	3	3		
7	BCO 115	Indian Knowledge System (VAC)	2	2		
<b>Total</b>			<b>22</b>	<b>20</b>	<b>2</b>	
<b>Semester-II</b>						
1	BCO 201	Financial Accounting-II	4	4		
2	BCO 202	Business Dynamics and Behavioural Process	4	3	1	
3	BCO 211	Minor: Computerised Accounting	4	3		1
4	BCO 212	MOOCs (IDE)	3	3		
5	BCO 213	Any Course on English Language (MOOCs) (AEC)	2	2		
6	BCO 214	Writing for the Media (SEC)	3	3		
7	BCO 215	Environmental Studies- I (VAC)	2	2		
<b>Total</b>			<b>22</b>	<b>20</b>	<b>1</b>	<b>1</b>
<b>Semester-III</b>						
1	BCO 301	Business Laws	4	3	1	
2	BCO 302	Income Tax	4	3	1	
3	BCO 303	Quantitative Techniques for Business Decisions	4	3	1	
4	BCO 311	Minor: Basics of Income Tax	4	3	1	
5	BCO 312	MOOCs (IDE)	3	3		
6	BCO 313	Modern Indian Language (English-II) (AEC)	2	2		
7	BCO 314	Artificial Intelligence and Machine Learning (SEC)	4	2		2
<b>Total</b>			<b>25</b>	<b>19</b>	<b>4</b>	<b>2</b>



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S. No	Course Code	Course Title	Number of Credits	Credit Distribution		
				L	T	P
<b>Semester-IV</b>						
1	BCO 401	Corporate Accounting	4	3	1	
2	BCO 402	Cost Accounting	4	3	1	
3	BCO 403	Financial Management	4	3	1	
4	BCO 411	Minor: Retail Management	4	3	1	
5	BCO 412	Building Mathematical Ability (AEC)	4	4		
6	BCO 413	Environmental Studies- II (VAC)	2	2		
<b>Total</b>			<b>22</b>	<b>18</b>	<b>4</b>	
<b>Semester-V</b>						
1	BCO 501	Advanced Corporate Accounting	4	3	1	
2	BCO 502	Research Methodology	4	3	1	
3	BCO 503	Modern Marketing	4	3	1	
4	BCO 504	Financial Institutions and Services	4	3	1	
5	BCO 511	Minor: Management Accounting	4	3	1	
6	BCO 512	Summer Internship	2			2
<b>Total</b>			<b>22</b>	<b>15</b>	<b>5</b>	<b>2</b>
<b>Semester-VI</b>						
1	BCO 601	Securities Analysis & Portfolio Management	4	3	1	
2	BCO 602	Financial Statement Analysis	4	3	1	
3	BCO 603	Auditing and Assurance	4	3	1	
4	BCO 604	Goods and Services Tax	4	3		1
5	BCO 611	Minor: Fintech Services	4	3		1
6	BCO 612	Disertation-I	4			4
<b>Total</b>			<b>24</b>	<b>15</b>	<b>3</b>	<b>6</b>
<b>Semester-VII</b>						
1	BCO 701	Corporate Law and Governance	4	3		1
2	BCO 702	Ind-AS and IFRS	4	3	1	
3	BCO 703	Financial Derivatives	4	3	1	
4	BCO 711	Minor: Cyber Security and Data Protection	4	3	1	
5	BCO 712	Minor: GST E-Filing	4	3		1
<b>Total</b>			<b>20</b>	<b>15</b>	<b>3</b>	<b>2</b>
<b>Semester-VIII</b>						
1	BCO 801	Financial Risk Management	4	3	1	
2	BCO 802	Corporate Tax Planning	4	3	1	
3	BCO 811	Dissertation	12			12
<b>Total</b>			<b>20</b>	<b>6</b>	<b>2</b>	<b>12</b>

\*L: Lecture; T: Tutorial; P: Practical    1#: LaTeX





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**IDE:** Interdisciplinary Elective

**AECC:** Ability Enhancement Compulsory Course

**SEC:** Skill Enhancement Courses

**VAC:** Value-Added Courses

**MOOCs:** Massive Open Online Course

**Minor:** Elective Course from other Discipline

**Note:** MOOCs are chosen by the student based on the availability of the courses offered on SWAYAM platform.

### Semester wise credit distribution

Semester	Credits Allotted	Cumulative Credits
I	22	22
II	22	44
III	25	69
IV	22	91
V	22	113
VI	24	137
VII	20	157
VIII	20	177

Minimum Credit Requirements to Award Degree of B.Com (Hons) as per UGC Guidelines.

S. No.	Broad Category of Course	Minimum Credit Requirement	
		3-year UG	4-Year UG
1	Major (Core)	60	80
2	Minor Stream	24	32
3	Multidisciplinary	09	9
4	Ability Enhancement Courses (AEC)	08	08
5	Skill Enhancement Courses (SEC)	09	09
6	Value Added Courses common for all UG	06-08	06-08
7	Summer Internship	02-04	02-04
8	Research Project / Dissertation	--	12
	<b>Total</b>	<b>120</b>	<b>160</b>



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**Important Information to Students**

1. Eligibility: 10+2 level of education (Intermediate/PUC/CBSE/ICSE/HSC) or equivalent in science/arts/commerce/other streams with 50% aggregate marks.
2. The minimum duration for completion of B. Com (Hons) programme is Eight semesters (four academic years) and the maximum duration is sixteen semesters (eight academic years) or as per amendments made by the regulatory bodies from time to time.
3. A student should attend at least 75% of the classes, seminars, practical / lab in each course of study.
4. All theory courses in B.Com carry Continuous Internal Assessment (CIA) component of 40 marks and Semester-end component of 60 marks. Pass percentage for each component in a course is 40%.
5. In case of courses with lab component Continuous Internal Assessment (CIA) component shall be of 60 marks and Semester-end component for 40 marks. Pass percentage for each component in a course is 40%.
6. The student is given 3 Continuous Internal Assessment (CIA) tests per semester in each course from which the best 2 performances are considered for the purpose of calculating the marks in CIA. A record of the continuous assessment is maintained by the academic unit. The 3 internal tests are conducted for 15 Marks each, out of the best 2 tests scores are considered for 30 marks. Out of the remaining 10 marks, 5 marks are awarded for assignments/class presentations/class participation of the students and the remaining 5 marks are awarded for attendance of the student.

**Marks for the Attendance will be considered as follows:**

S. No	Attendance (%)	Marks
1	95% or more	5
2	90-94%	4
3	85-89%	3
4	80-84%	2
5	75-79%	1



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7. A student should pass separately in both CIA and the ESE, i.e., a student should secure 16 (40% of 40) out of 40 marks for theory and 24 (40% of 60) out of 60 marks for lab components in the CIA. Therefore, a student should secure 24 (40% of 60) out of 60 marks for theory and 16 (40% of 40) out of 40 marks for lab components in the End-Semester Examination (ESE).
8. Semester-end examination shall consist of Objective type questions, Descriptive type questions, Short answer questions and Case studies or any other recommended by the BoS.
9. A student failing to secure the minimum pass marks in the CIA is not allowed to take the end semester examination of that course. She/he has to redo the course by attending special classes for that course and get the pass percentage in the internal tests to become eligible to take the end semester examination.
10. Students failing a course due to lack of attendance should redo the course.
11. Re-evaluation is applicable only for theory papers and shall not be entertained for other components such as practical/ thesis/ dissertation/ internship etc.