

**ADIKAVI NANNAYA UNIVERSITY**  
**A.P. State Council of Higher Education**  
**Revised Common Framework of CBCS for B.Com (w.e.f.2015-16) in AP**

**B.Com - Semester –I**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -1	HVPE (Human Values & Professional Ethics)*	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Accounting-I	100	25	75	5	4
6.	DSC 2 A	Business Organization & Management	100	25	75	5	4
7.	DSC 3 A	Business Economics-I	100	25	75	5	4
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>27</b>	<b>22</b>

#The marks split between formal test and co-curricular activities may be decided by the University concerned

@ Syllabus size shall be in accordance with the No. of teaching hours.

\*HVPE may be taught by Telugu teachers

**B.Com - Semester – II**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course-4	Communication & Soft Skills-1	50	---	50	2	2
5.	DSC 1 B	Accounting-II	100	25	75	5	4
6.	DSC 2 B	Business Environment	100	25	75	5	4
7.	DSC 3 B	Business Economics-II	100	25	75	5	4
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>27</b>	<b>22</b>

**B.Com- Semester – III**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course- 5	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 6	Communication & Soft Skills-2	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	5	4
6.	DSC 2 C	Business Statistics	100	25	75	5	4
7.	DSC 3 C	Banking Theory & Practice	100	25	75	5	4
<b>Total</b>			<b>600</b>	<b>125</b>	<b>475</b>	<b>27</b>	<b>22</b>

**B.Com -Semester – IV**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	Entrepreneurship	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC 1 D	Accounting for Service organizations	100	25	75	5	4
6.	DSC 2 D	Business Laws	100	25	75	5	4
7.	DSC 3 D	Income Tax	100	25	75	5	4
<b>Total</b>			<b>500</b>	<b>75</b>	<b>425</b>	<b>23</b>	<b>20</b>

\* To be taught by Maths/Statistics Teachers (and partly by English teachers)

\*\* To be taught by Telugu Teachers

**Table-5: B.Com -Semester – V**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1	Skill Based Course G	5.1 Business Leadership	50	-	50	2	2
2	DSC 1 E	5.2 Cost Accounting	100	25	75	5	4
3.	DSC 2 E	5.3 Goods and Service Tax Fundamentals	100	25	75	5	4
4.	DSC 3 E	5.4 Commercial Geography	100	25	75	5	4
5.	Elective-DSC 1F/Inter-disp.	<b>Cluster Electives -1</b> <b>1. E-Commerce</b>	100	25	75	5	4
6.	Elective-DSC 2F /Inter-disp.	5.5 e-Commerce 5.6 Business Networks	100	25	75	5	4
7.	Elective-DSC 3F/Inter-disp.	5.7 <b>Project Work:</b> Working with Organizations on e-Commerce activities, viz., Amazon.com., Flipkart, etc. /Online Operations in Banks	100	25	75	5	4
		<b>2. Retailing</b> 5.5 Purchase Management 5.6 Stores Management 5.7 <b>Project Work:</b> Survey on Rural Producers/Retailing Practices (Kirana)					
		<b>3. Corporate Accounting</b> 5.5 Accounting & Auditing Standards 5.6 Accounting for Government Entities 5.7 <b>Project Work:</b> Application of Accounting & Auditing Standards in Companies /Internship in Govt. Depts. (Treasury, Local Bodies, Public Utilities, Govt. Corporations, etc.)					
		<b>4. Security Market Operations</b> 5.5 Financial Markets 5.6 Stock Market Operations 5.7 <b>Project Work:</b> Survey on Investment behaviour/Working with on Stock issues, Share transfers, Documentation, Commodity trading, Derivatives, etc.					
		<b>5. Banking &amp; Financial Services</b> 5.5 Central Banking 5.6 Rural and Farm Credit 5.7 <b>Project Work:</b> Rural Credit survey/Banking operations/Credit Appraisal					
		<b>6. Taxation</b> 5.5 Assessment of Tax: Individual, HUF and Partnership 5.6 Corporate Taxation 5.7 <b>Project Work:</b> Working on Tax Filing Procedures & Documentation with IT Dept/Auditor/Tax Consultant					

	<p><b>7. Insurance</b>  5.5 Life Insurance  5.6 Non- Life Insurance  <b>5.7 Project Work: Working with Insurance Companies/Development Officers/Agents on Policies &amp; Documentation.</b></p> <p><b>8. Logistics &amp; Supply Chain Management</b>  5.5 Logistics Management - Surface  5.6 Logistics Management - Air and Sea  <b>5.7 Project Work: Internship in Transport Organizations/ Railways/Ports /Tour Operators (on Goods, Parcel and Courier Services)</b></p> <p><b>9. Advertising and Sales Promotion</b>  5.5 Advertising and Media Planning  5.6 Brand Management  <b>5.7 Project Work: Working with Advertising Agencies/ Survey in Business units</b></p> <p><b>10. Computer Applications</b>  5.5 Programming in C  5.6 Data Base Management System  5.7 Web Technology</p>					
<b>Total</b>		<b>650</b>			<b>32</b>	<b>26</b>

**Table-6: B.Com- Semester – VI**

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Skill Based Course SBS G	6.1 Tally	50	-	50	2	2
2.	DSC 1 G	6.2 Marketing	100	25	75	5	4
3.	DSC 2 G	6.3 Auditing	100	25	75	5	4
4.	DSC 3 G	6.4 Management Accounting	100	25	75	5	4
5.	Elective-DSC 1 H/Inter-disp./Gen. Elec.	<b>Cluster Electives -2</b>  <b>1A. e-Commerce</b> 6.5 e-Payments System 6.6 Social Media and e-Marketing	100	25	75	5	4
6.	Elective-DSC 2H/Inter-disp./Gen. Elec.	6.7 <b>Project Work:</b> Working with Organizations on Tele-marketing /e-Shopping Activities	100	25	75	5	4
	Elective-DSC 3H/Inter-disp./Gen. Elec.	<b>2A. Retailing</b> 6.5 Agricultural & Rural Marketing 6.6 Warehouse Management 6.7 <b>Project Work:</b> Survey on Hawkers/ Working with Warehouses  <b>3A. Corporate Accounting</b> 6.5 Financial Reporting 6.6 Emerging Areas in Accounting 6.7 <b>Project Work:</b> Financial Reporting practices in Companies/ Survey on Human Resource/ Environmental Accounting.  <b>4A. Security Market Operations</b> 6.5 Derivatives Trading 6.6 Stock Market Regulatory Framework 6.7 <b>Project Work:</b> Internship in Stock Exchanges/ Mutual Funds /Working with Stock Brokers  <b>5A. Banking &amp; Financial Services</b> 6.5 Financial Services 6.6 Marketing of Financial Services 6.7 <b>Project Work:</b> Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services  <b>6A. Taxation</b> 6.5 Goods and Service Tax Custom Act. 6.6 Tax Planning and Management 6.7 <b>Project Work:</b> Internship on Tax Planning Practices in Business Units  <b>7A. Insurance</b> 6.5 Marketing of Insurance Services 6.6 Insurance Regulatory Framework 6.7 <b>Project Work:</b> Survey on Settlement of	100	25	75	5	4

	<p><b>Claims and Customer Care</b></p> <p><b>8A. Logistics &amp; Supply Chain Management</b>  6.5 Supply Chain Management - Products  6.6 Supply Chain Management - Services  6.7 <b>Project Work:</b> Internship with Freight Operators/ Supply Chain Management Practices in Business Units</p> <p><b>9A. Advertising and Sales Promotion</b>  6.5 Sales Promotion  6.6 Direct Marketing  6.7 <b>Project work:</b> Survey with Customers/Sales Force/Middlemen</p> <p><b>10A. Computer Applications</b>  6.5 Tally with GST applications  6.6 E-commerce  6.7 <b>Project Work</b></p>					
<b>Total</b>		<b>650</b>			<b>32</b>	<b>26</b>
<b>Grand Total</b>					<b>168</b>	<b>138</b>

*Note:*

1. A candidate has to select **One Stream of Elective consists of four theory papers and two projects** (two theory papers and one project work in each of the V & VI semesters). The candidate has to continue the same elective in the VI semester also.
2. In respect of electives 1 to 9 proposed in V and VI semesters, the field work/internship/ case study/ practical training carries 5 credits with a breakup of 25 marks internal and 75 external examination. The internal examination may be conducted by the concerned teacher and award marks. As an evidence of taking up of field work/ internship/case study/ practical training the student is required to submit a report on the work done which will be evaluated by the external examiners for 75 marks as University examination.
3. In respect of 10<sup>th</sup> elective, i.e., Computer Applications, the examination for 25 marks consists of lab only which may be evaluated by concerned teacher. For the remaining 75 marks the University will conduct the external examination.