



# **SIR C R REDDY COLLEGE ELURU, W.G.District, A.P.**

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## **IMPLEMENTATION OF CHOICE BASED CREDIT SYSTEM**

**Regulations Governing the Choice Based Credit System (Semester Scheme) for the undergraduate and Postgraduate degree Programmes in the Faculty of Commerce Arts and Science ( UG & PG ) with effect from 2015-16.**

Sir CR Reddy College (Autonomous) has proposed the introduction of Choice Based Credit System (CBCS) from the academic year 2015-2016. The CBCS system has been introduced for both the UG and PG Programs.

### **Rationale of CBCS**

Introduction of CBCS is imperative, the rationale being:

- Offers an interdisciplinary approach.
- Imparts necessary skills to make students adequately employable.
- Provides wider choice to students
- Creates a scope for value-based courses.
- Provides greater flexibility and student mobility.

### **Objectives:**

- To transform teaching learning processes in academics – a transformation where students change from being passive listeners of knowledge to becoming active participants who imbibe knowledge.
- To enable students to have flexible learning environment with wider choices within a structured model. Exposure to real life experience are also enabled through participation in internships and project work.
- To design the curriculum with sufficient/appropriate/adequate provision for value-oriented courses, interdisciplinary courses, and vocational courses. Each course will have a clearly defined course objective and course outcome.
- Enable students to have a facility of credit transfer across global and national educational platforms.

### **Methodology and Plan of Action**

The following methodology is adopted in introducing CBCS:

1. A structure is developed with the aim of providing greater flexibility for horizontal as well as vertical migration of students.

2. The curriculum is designed with appropriate course labels.
3. Content preparation is done for each course.
4. Teacher training and capacity building is undertaken.
5. Class rooms are revamped according to technological requirements.
6. Augmenting e-resources

### **Terminologies involved in a Choice Based Credit System**

**Academic year:** Two consecutive (one odd + one even) semesters constitute one academic year.

#### **Program:**

A program is a set of courses that are linked together in an academically meaningful way and generally ends with the award of a Certificate or Diploma or Degree depending on the level of knowledge attained and the total duration of study. Traditionally, B. Com/ B.A / B,Sc / M.A / M.Com/ M.Sc were referred as degrees and will now be referred to as 'programs.'

#### **Course**

The term 'course' under the credit system corresponds to the word 'subject' used currently. For instance, the subjects like Accountancy & Financial Management, Business Economics, Foundation Course, Commerce etc. included under the B. Com program would now be called 'courses'

#### **Module and unit:**

A course which is generally an independent entity having its own separate identity, has sub divisions within it which is referred to as a 'module'. It is a topic within a course.

#### **Credit Point:**

Credit point corresponds to 25 to 30 learning hours. A single course may be assigned between 2 to 5 credit points taking into account the number of hours it would take for a learner to complete a single course successfully. The learner is said to have earned the credits on successful completion of the course.

#### **Semester System:**

The program (degree course) of three years is divided into six terms of approximately 6-month duration and four terms in case of P.G is called semester. Every semester will have a number of courses (subjects/ papers) that a learner will have to take up. Each course (subject) will be assigned a certain number of credits. The learner will be assessed continuously during the semester and evaluated.

Credits will be earned by the learner on successful completion of the course.

**Semester Grade Point Average (SGPA):** It is a measure of performance of work done in a semester. It is the ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

**Cumulative Grade Point Average (CGPA):** It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

#### **Choice Based:**

Choice based implies that the learner has the choice to select the subjects that he/she would like to learn within the prescribed time period and program parameters. The learners are requested to note that the Choice Based Credit and Grading System is introduced in phases. The first phase was implemented from the academic year. The learner in the first phase will have to undertake the study of courses (subjects) as prescribed under the program and cannot select any course outside the program. Choice based system is applicable in the second phase (2nd year) of the program onwards. Students have the option of choice-based selection of courses in the second year and final year only.

#### **Transcript or Grade Card or Certificate:**

Based on the grades earned, a grade Certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (code, title, number of credits, grade secured).

#### **labeling of courses**

- **Major Core**

It is a course which is compulsory to be studied as a core requirement to obtain a degree in the respective discipline.

- **Major optional**

It is an elective course chosen from a pool of specialization papers. It is supportive to the discipline of the study, and provides an expanded scope and nurtures students' proficiency/skill. A student is offered choices here. The student will be allowed in an elective course on a first-come-first-serve basis, within the set limits. A student can earn additional credits by opting for additional electives.

- **Allied Required**

Allied courses are aimed at facilitating desired complementarities with the major courses of study. The compulsory allied is decided by the department.

- **Allied Optional**

The optional allied is chosen by the students from a list of allied subjects specified by the departments based on his/her interest. It is interdisciplinary in approach. It enhances knowledge and adds value to the major core.

- **General course**

This will include English and languages which are compulsory. The student can however have a choice of language according to his preference.

- **Foundation, Skill development, Interdisciplinary & Life skill programs.**

These will give opportunity to students to enhance basics/advance knowledge of specific subjects. It has an interdisciplinary approach. It enables students to earn additional credits. It promotes holistic education.

**CBCS COuRSE MATRIx wITH EFFECT FROM ThE ACAdEMIC yEAR 2015-16  
B.COM (REGular)**

Content	I	II	III	IV	V	VI	TOTAL
<b>Part A : languages</b>							
English	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
Language	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
<b>I</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>-</b>	<b>-</b>	<b>16</b>
<b>Part B : Core Subjects</b>							
Content	I	II	III	IV	V	VI	TOTAL
Major Core	Financial Accounting Principles of Management	Corporate Accounting Business Law	Cost Accounting Marketing Management	Financial Management Human Resource Management	Income Tax-I Management Accounting Company Law	Income Tax-II Entrepreneurship Development Accounting for Management Decisions	
Allied Required	Business Economics-I Mathematics for Managers	Business Economics- II Business Statistics	Banking	Auditing	-	-	
Major Optional	NA	NA	NA	NA	• Elective Paper-1 Elective Paper-2	Elective Paper-1 Elective Paper-2	
Allied Optional	NA	NA	# 4hr/4Cr (as per the list given below)	# 4hr/4Cr (as per the list given below)	-	-	
Skill based Major	-	-	-	-	Advanced Excel, tally	Subject /Elective Skill based paper	
<b>II</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>27 Cr</b>	<b>27 Cr</b>	<b>118</b>
<b>Part C : Foundation, skill development, interdisciplinary</b>							
HRD	1 hr/1 Cr	1 hr/1 Cr	-	-	-	-	
IC	-	1 hr/1 Cr	-	-	-	-	
EVS	-	-	-	1 hr/1 Cr	-	-	
Internship	-	-	-		-	120 hr/2 Cr	
Certificate Program			30 hr/2 Cr				
Tally	30 hr/2 Cr						
Excel	40hrs/2Cr						
Soft skills	-						
<b>III</b>	<b>1 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>3 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>12</b>
<b>Part d : Extension and extracurricular activities &amp; Sports</b>							
Extension/Extra Curricular & Others & Sports Program	1 Cr	1 Cr	1 Cr	1 Cr	-	-	
<b>IV</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>-</b>	<b>-</b>	<b>04</b>
<b>Total</b>	<b>22 Cr</b>	<b>23 Cr</b>	<b>23 Cr</b>	<b>24 Cr</b>	<b>29 Cr</b>	<b>29 Cr</b>	<b>150</b>

## B.COM (INDUSTRY INTEGRATED)

Content	I	II	III	IV	V	VI	TOTAL
<b>Part A : languages</b>							
English	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
Language	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
<b>I</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>-</b>	<b>-</b>	<b>16</b>
<b>Part B : Core Subjects</b>							
Content	I	II	III	IV	V	VI	TOTAL
Major Core	Fundamentals of Accounting Principles of Management	Finance and Accounting for BPS Cost Accounting	Financial Management Marketing Management	Management Accounting Retail and Market Research	Income Tax-I Managing Business Processes I Capital Markets for BPS	Income Tax-II Managing Business Processes II Accounting for Management Decisions	
Allied Required	Business Economics-I Business Mathematics	Business & Company Law Business Statistics	Insurance for BPS	Banking for BPS Paper	-	-	
Major Optional	NA	NA	NA	NA	Elective Paper-1 Elective Paper-2	Elective Paper-1 Elective Paper-2	
Allied Optional	NA	NA	# 4hr/4Cr (as per the list given below)	# 4hr/4Cr (as per the list given below)	-	-	
Skill based Major	-	-	-	-	Campus to Corporate Transition	Subject /Elective Skill based paper	
<b>II</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>27 Cr</b>	<b>27 Cr</b>	<b>118</b>
<b>Part C : Foundation, skill development, interdisciplinary</b>							
HRD	1 hr/1 Cr	1 hr/1 Cr	-	-	-	-	
IC	-	1 hr/1 Cr	-	-	-	-	
EVS	-	-	-	1 hr/1 Cr	-	-	
Internship	-	-	-	-	-	120 hr/2 Cr	
Certificate			30 hr/2 Cr Tally	30 hr/2 Cr Excel	hr/2 Cr Soft Skills		
<b>III</b>	<b>1 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>3 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>12</b>
<b>Part d : Extension and extracurricular activities &amp; Sports</b>							
Extension/ Extra Curricular & Sports Program & Others	1 Cr	1 Cr	1 Cr	1 Cr	-	-	
<b>IV</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>-</b>	<b>-</b>	<b>04</b>
<b>Total</b>	<b>22 Cr</b>	<b>23 Cr</b>	<b>23 Cr</b>	<b>24 Cr</b>	<b>29 Cr</b>	<b>29 Cr</b>	<b>150</b>

## B.COM (PROFESSIONAL)

Content	I	II	III	IV	V	VI	TOTAL
<b>Part A : languages</b>							
English	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
Language	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
<b>I</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>-</b>	<b>-</b>	<b>16</b>
<b>Part B : Core Subjects</b>							
Content	I	II	III	IV	V	VI	TOTAL
Major Core	Financial Accounting I Cost Accounting	Cost Accounting II Business Law	Financial Reporting Financial Management	Advanced Financial Reporting Corporate Law	Marketing Management Banking Governance Risk and Ethics	Applied Management Accounting Entrepreneurship Development Human Resource Management	
Allied Required	Taxation -I Principles of Management	Taxation -II Business Economics	Audit and Assurance	Strategic Management	-	-	
Major Optional	NA	NA	NA	NA	Elective Paper-1 Elective Paper-2	Elective Paper-1 Elective Paper-2	
Allied Optional	NA	NA	# 4hr/4Cr (as per the list given below)	# 4hr/4Cr (as per the list given below)	-	-	
Skill based Major	-	-	-	-	Advanced Excel, Tally	Subject /Elective Skill based paper	
<b>II</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>27 Cr</b>	<b>27 Cr</b>	<b>118</b>
<b>Part C : Foundation, skill development, interdisciplinary</b>							
HRD	1 hr/1 Cr	1 hr/1 Cr	-	-	-	-	
IC	-	1 hr/1 Cr	-	-	-	-	
EVS	-	-	-	1 hr/1 Cr	-	-	
Internship	-	-	-		-	120 hr/2 Cr	
Certificate			30 hr/2 Cr Tally	30 hr/2 Cr Excel	30 hr/2 Cr Soft Skills		
<b>III</b>	<b>1 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>3 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>12</b>
<b>Part d : Extension and extracurricular activities &amp; Sports</b>							
Extension/ Extra Curricular & Sports Program	1 Cr	1 Cr	1 Cr	1 Cr	-	-	
<b>IV</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>-</b>	<b>-</b>	<b>04</b>
<b>Total</b>	<b>22 Cr</b>	<b>23 Cr</b>	<b>23 Cr</b>	<b>24 Cr</b>	<b>29 Cr</b>	<b>29 Cr</b>	<b>150</b>

## B.COM – TRAVEL & TOURISM

Content	I	II	III	IV	V	VI	TOTAL
<b>Part A : languages</b>							
<b>English and Business Comm.</b>	3 hrs/ 2cr	3 hrs/ 2cr	3 hrs/ 2cr	3 hrs/ 2cr	-	-	
<b>Language</b>	3 hrs/ 2cr	3 hrs/ 2cr	3 hrs/ 2cr	3 hrs/ 2cr	-	-	
I	4 Cr	4 Cr	4 Cr	4 Cr	-	-	16
<b>Part B: Core Subjects</b>							
Content	I	II	III	IV	V	VI	TOTAL
<b>Major Core</b>	Financial Accounting Principles of Management	Corporate Accounting Business and Company Law	Cost Accounting Marketing	Financial Management Human Resource Management	Taxation Management Accounting	Operations Research Banking and Insurance	
<b>Allied Required</b>	Economics of Tourism Fundamentals of the Tourism Industry	Business Statistics Geography in Travel Planning	Travel Agency & Tour Operations	Transport Management	Airfare and Ticketing	Air Cargo and Logistics Management	
<b>Major Optional</b>	NA	NA	NA	NA	Elective Paper 1 Elective Paper 2	Elective Paper 3 Elective Paper 4	
<b>Allied Optional</b>	NA	NA	# 4hr/4Cr (as per the list given)	# 4hr/4Cr (as per the list given)	-	-	
<b>Skill based Major</b>	-	-	-	-	Subject / Elective Skill based paper	Subject / Elective Skill based paper	
<b>II</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>27 Cr</b>	<b>27 Cr</b>	<b>118</b>
<b>Part C: Foundation, skill development, interdisciplinary &amp; Sports</b>							
<b>HRd</b>	1 hr/1 Cr	1 hr/1 Cr	-	-	-	-	
<b>IC</b>	-	1 hr/1 Cr	-	-	-	-	
<b>EVS</b>	-	-	-	1 hr/1 Cr	-	-	
<b>Internship</b>	-	-	-	120 hr/2 Cr	-	120 hr/2 Cr	
<b>Skill development</b>	<b>Certificate Course</b> 60 hrs/2 Cr.		Tally 30 hr/ 2Cr	MS Office 30 hr/2 Cr	-	Advance Excel- 1 Cr	
<b>Field Visit</b>	-	-	120 hr/2 Cr	-	-	-	
<b>III</b>	<b>1 Cr</b>	<b>4 Cr</b>	<b>4 Cr</b>	<b>5Cr</b>	<b>-</b>	<b>2 Cr</b>	<b>16</b>
<b>Part d : Extension and extracurricular activities</b>							
<b>Extension/Extra Curricular &amp; Sports</b>	1 Cr	1 Cr	-	-	-	-	
<b>IV</b>	<b>1 Cr</b>	<b>1 Cr</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>02</b>
<b>Total</b>	<b>22 Cr</b>	<b>25 Cr</b>	<b>24 Cr</b>	<b>25 Cr</b>	<b>27 Cr</b>	<b>29 Cr</b>	<b>152</b>



Content	I	II	III	IV	V	VI	TOTAL
<b>Part A : languages</b>							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
<b>I</b>	<b>4 Cr</b>	<b>4 Cr</b>	-	-	-	-	<b>8</b>
<b>Part B : Core Subjects</b>							
Content	I	II	III	IV	V	VI	TOTAL
Major core	Perspectives in Management Organizational Behaviour	Business Environment Marketing Management Fundamentals of Accounting	Human Resource Management Financial Markets and Management Corporate Accounting Fundamentals & Applications of E-Commerce	Cost Accounting Business Law Project Management Entrepreneurship Development	Management Accounting Taxation International Business	Accounting for Management Decisions Business Ethics, Social Responsibility Strategic Management	
Allied Required	Micro-Economics Business Mathematics & Statistics	Macro Economics	Production and Operations Management	Research Methodology	-	-	
Major Optional	NA	NA	NA	NA	• Elective Paper-1 • Elective Paper-2	• Elective Paper-3 • Elective Paper-4	
Allied Optional	NA	NA	# 4hr/4Cr (as per list given below)	# 4hr/4Cr (as per list given below)	-	-	
Skill based Major	-	-	-	-	Subject / Elective Skill based paper	Subject / Elective Skill based paper	
<b>II</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>24 Cr</b>	<b>24 Cr</b>	<b>27 Cr</b>	<b>27 Cr</b>	<b>134</b>
<b>Part C : Foundation, skill development, interdisciplinary &amp; Sports</b>							
HRD	1 hr / 1 Cr	1 hr / 1 Cr	-	-	-	-	
IC	-	1 hr / 1 Cr	-	-	-	-	
EVS	-	-	-	1 hr / 1 Cr	-	-	
Internship	-	-	-	-	-	120 hr / 2 Cr	
Certificate & Sports Program	-	40 hr / 2 Cr	-	-	-	-	
<b>III</b>	<b>1 Cr</b>	<b>2 Cr</b>	<b>2 Cr</b>	<b>1 Cr</b>		<b>2 Cr</b>	<b>8</b>
<b>Part d : Extension and extracurricular activities</b>							
Extension / Extra Curricular & Others	1 Cr	1 Cr	-	-	-	1-	
<b>IV</b>	<b>1 Cr</b>	<b>1 Cr</b>	-	-	-	-	<b>02</b>
<b>Total</b>	<b>22 Cr</b>	<b>23 Cr</b>	<b>26 Cr</b>	<b>25 Cr</b>	<b>27 Cr</b>	<b>29 Cr</b>	<b>152</b>

## **BBA – SEMESTERS**

## ***The Grading System under CBCS***

The College has adopted a ten-point grading system under the Choice Based Credit System (CBCS). The modalities and the operational details are as follows.

1. Credits - Credits are assigned to subjects based on the following broad classification

### **PART A & B**

#### **Under Graduate Course:**

<b>Subject category</b>	<b>Instruction hrs / week</b>	<b>Credits</b>
Languages	3 hrs	2
Major Core	4 hrs	4
Major Optional	4 hrs	5
Allied Required	4 hrs	4
Allied Optional	4 hrs	4

#### **Post Graduate Course:**

<b>Subject Category</b>	<b>Instruction hrs / week</b>	<b>Credits</b>
Major Core	4 hrs	4
Major Optional	4 hrs	4
Allied Required	3 hrs	3
Allied Optional	3 hrs	3

### **PART C & d**

<b>Subject category</b>	<b>Instruction hrs / semester</b>	<b>Credits</b>
Foundation (IC, EVS & HRD)	15 hrs	1
Certificate courses	60 hrs	2
Extension, internship, sports and extracurricular activities	30 hrs	1

2. Grade Points – The papers are marked in a conventional way for 100 marks. The marks obtained are reduced to a 10 point scale.

$$\text{Grade Point} = \text{Actual Marks scored out of 100} / 10$$

3. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credits in the semester.

$$\text{SGPA} = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 4 for UG course.

Minimum SGPA for a pass is 5 for PG course.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

4. The cumulative grade point average (CGPA) - is the weighted average of all the subjects undergone by a student over all the six semesters of a course.

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

SGPA and CGPA will be rounded off to two decimal places.

5. Interpretation of SGPA/CGPA/ Classification of final result –

**For a UG course**

<b>SGPA/CGPA</b>	<b>Letter Grades</b>	<b>Nomenclature</b>
9-10	O	Distinction
8-< 9	A++	
7-< 8	A+	
6-<7	A	First Class
5-<6	B	Second Class
4-<5	C	Pass Class
<4	F	To Re-Appear

**For a PG course**

<b>Grade Points/ SGPA/CGPA</b>	<b>Letter Grades</b>	<b>Nomenclature</b>
9-10	O	Distinction
8-< 9	A++	
7-< 8	A+	
6-<7	A	First Class
5-<6	B	Second Class
<5	F	To Re-Appear

PRINCIPAL