

SANT GADGE BABA AMRAVATI UNIVERSITY GAZETTE

Thursday, the 9th October, 2025

NOTIFICATION

No. :--- /2026

Date :- --/--/2026

**Subject : Scheme of Equivalence and Absorption for old Course Failures of
B.Com.(Annual/CGS to NEP-2020 Pattern) & (CBCS to NEP-2020 Pattern)**

It is notified for general information of all the concerned that the authorities of the University have accepted to provide Scheme of Equivalence/Absorption for the old course failure students of B.Com (Annual/CGS to NEP-2020 Pattern) and (CBCS to NEP-2020 Pattern) to be implemented from the Academic Session 2026-2027 onwards.

ABSORPTION SCHEME FOR B.COM. (FACULTY OF COMMERCE & MANAGEMENT)

<u>Sr. No.</u>	<u>ANNUAL</u>	<u>CGS</u>	<u>CBCS</u>	<u>NEP-2020</u>
1	English 1 st yr	English –Sem. I	English –Sem. I	AEC –English – Sem. I (400109)
2	Optional Lang. 1 st yr	Optional Language – Sem. I	Language-II –Sem. I	AEC –MIL –Sem. I (400110 - M,H,U,P,S,SE)
3	Business Economics	Principles of Economics – Sem. I	Principles of Business Economics – Sem. I	Micro-Economics - I – Sem. I (400103)
4	-----	Advanced Accountancy – Sem. I	Principles of Accountancy – Sem. I	Financial Accounting– Sem. I (400100)
5	-----	Principles of Business Organisation – Sem. I	Principles of Business Organisation – Sem. I	Dynamic Management-I – Sem. I (400102)
6	Computer Fundamental & Operating System	Computer Fundamental & Operating System – Sem. I	Computer Fundamental & Operating System – Sem. I	Computer Skill-I – Sem. I(400108)
7		English – Sem. II	English – Sem. II	AEC- English – Sem. II(400210)
8		Optional Language – Sem. II	Language-II – Sem. II	AEC-MIL – Sem. II (400211 - M,H,U,P,S,SE)
9	-----	Business Economics – Sem. II	Business Economics – Sem. II	Micro Economics-II – Sem. II (400203)
10	Financial Accounting	Financial Accounting – Sem. II	Financial Accounting – Sem. II	Advanced Accountancy– Sem. II (400200)
11	Principles of Business Management	Principles of Business Management – Sem. II	Principles of Business Management – Sem. II	Dynamics of Management- II – Sem. II (400202)
12	----	Computer Fundamentals and Operating system-II – Sem. II	Computer Fundamentals and Operating system-II – Sem. II	Computer Skill-II – Sem. II(400209)
13	English 2 nd yr	English – Sem. III	English – Sem. III	AEC –English – Sem. III(401310)
14	Optional Lang. 2 nd yr	Optional Language – Sem. III	Language-II – Sem. III	AEC – MIL - Sem. III (401311 - M,H,U,P,S,SE)
15		Company Account – Sem. III	Company Account – Sem. III	Advanced Corporate Accounting – Sem. IV (401400)

16	Business Mathematics and Statistics	Business Mathematics – Sem. III	Business Mathematics and Statistics- Sem.- IV	Business Mathematics and Statistics – Sem. IV(401401)
17	-----	Auditing – Sem. III	Auditing – Sem. III	Auditing Sem.-VI (401602)
18	-----	Money System – Sem. III	Indian Monetary System (DSC) – Sem. III	Financial Institutions of India – Sem. V (402502)
19	Information Technology and Business Data Processing	Information Technology and Data Processing-I – Sem. III	Information Technology and Data Processing-I – Sem. III	Spreadsheet Skills – Sem. V (401509)
20			Marketing Management – Sem. III	Marketing Management – Sem. III (402301)
21	English	English – Sem. IV	English – Sem. IV	AEC English – Sem. IV(401410)
22	Optional Language	Optional Language – Sem. IV	Language-II – Sem. IV	AEC –MIL – Sem. IV (400411- M,H,U,P,S,SE)
23	Corporate Accounting	Corporate Accounting – Sem. IV	Corporate Accounting – Sem. IV	Company Accounting – Sem. III (401300)
24	----	Business Statistics – Sem. IV	Business Mathematics and Statistics – Sem. IV	Business Mathematics & Statistics – Sem. IV(401401)
25	Income Tax and Auditing	Income Tax – Sem. IV	Income Tax – Sem. IV – Sem. IV	Income Tax-II – Sem. IV(401402)
26	Money and Financial System	Indian Financial System – Sem. IV	Indian Financial System – Sem. IV	Macro Economics-II – Sem. IV (402400)
27		Information Technology and Data Processing-II – Sem. IV	Information Technology and Data Processing-II – Sem. IV	Accounting with Tally - II – Sem. II (400208)
28	English 3 rd yr	English – Sem. V	English DSC – Sem. V	GOEC Eng. Sem. 1 st Theory I (400106)
29	Opt. Language 3 rd yr	Language – Sem. V	Language-DSC – Sem. V	GOEC MIL Sem. 1 st Theory I (400107 – M,H,U,P,S)
30	Cost & Management Accounting	Cost Accounting – Sem. V	Cost Accounting-DSC – Sem. V	Basics of Cost Accounting – Sem. V (401500)
31	Business Environment	Business Environment – Sem. V	Business Environment-DSC – Sem. V	Agricultural Economics – Sem. IV (402603)
32	Business Regulatory Framework	Business Regulatory Framework – Sem. V	Business Regulatory Framework-DSC – Sem. V	Indian Contract Act- II – Sem. II (400201)
33	Internet & World Wide Web	Internet & World Wide Web-I – Sem. V	Internet & World Wide Web-I – Sem. V	Internet & World Wide Web-I – Sem. V (401508)
34	Essentials of E-Commerce	E-Commerce-I – Sem. V	E-Commerce-I – Sem. V	E-Commerce-I – Sem. IV(401403)
35	Fundamentals of Insurance	Indian Insurance System-I – Sem. V	Indian Insurance System – Sem. V	Financial Institutions In India – Sem. V (402 502)
36	Indian Banking System	Indian Banking System-I – Sem. V	Indian Banking System – Sem. V	Modern Banking – Sem. V (402401)

37		Process Business-I – Sem. V		Economic Analysis for Business Sem. V (502509)
38		Co-operative Business-I – Sem. V		Social Change Management- Sem V – (402509)
39	Agricultural Management			Agricultural Economics Sem VI – (402603)
40	Co-operative Management			Social Change Management- Sem V – (402509)
41	Principles of International Marketing			E-Marketing – Sem V – (402506)
42	Computer Programming with vb. Net & Oracle			Integrated Marketing Communication- Sem IV – (401406)
43	Business Accounting with Computer Application			Accounting with Tally- Sem II- (400208)
44	ERP, MIS & DSS			
45	Business With www			IWWW Sem V- (401508)
46		English – Sem. VI	English DSC – Sem. VI	GOEC Eng. Sem.1 st Theory II (400106)
47		Language – Sem. VI	Language – Sem. VI	GOEC MIL Sem 1 st Theory II (400107 – M,H,U,P,S)
48		Management Accounting – Sem. VI	Management Accounting (DSC)– Sem. VI	Basics of Management Accounting – Sem. V (401501)
49		Economics of Development – Sem. VI	Economics of Development (DSC)– Sem. VI	Neuroeconomics– Sem. V (402505)
50		Company Law – Sem. VI	Company Law (DSC)– Sem. VI	Company Law – Sem. III (401301)
51		Internet & WWW-II – Sem. VI	Internet and World Wide Web-II – Sem. VI	Internet and World Wide Web-II – Sem. VI (401608)
52		E-Commerce-II – Sem. VI	E-Commerce-II– Sem. VI	E-Commerce-II – Sem. V (401503)
53		Indian Insurance System-II – Sem. VI	Indian Insurance System- II – Sem. VI	Retail Management Sem VI (402604)
54		Indian Insurance System-II – Sem. VI Indian Banking System-II – Sem. VI	Indian Banking System-II – Sem. VI	Industrial Economics- Sem VI- (402605)
55		Process Business-II Sem. VI		Organisational Development Sem VI- (402606)
56		Co-operative Business-II–Sem. VI		Emerging Trends in Agribusi.- Sem VI- 402607