

# SANT GADGE BABA AMRAVATI UNIVERSITY GAZETTE



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PART- TWO

Thursday, the 9<sup>th</sup> October, 2025

## NOTIFICATION

No. : 190/2025

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**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 2025-2026 onwards.

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

ANNUL	CGS	CBCS	NEP-2020
<b>First year</b>	<b>SEM-I</b>	<b>SEM-I</b>	<b>SEM-I</b>
English	English	English	AEC-Lang-I
Optional Language	Optional Language	Lang-II	AEC-Lang-II (MIL)
Business Economics	Principles of Economics	Principles of Business Economics	Micro Economics-I
-----	Advance Accountancy	Principles of Accountancy	Advance Accounting <b>SEM-II</b>
-----	Principles of Business Organization	Principles of Business Organization	Dynamic Management-I
Computer Fundamental & Operating System	Computer Fundamental and Operating System-I	Computer Fundamental and Operating System-I	Computer Skill -I
	<b>SEM-II</b>	<b>SEM-II</b>	<b>SEM-II</b>
English	English	English	AEC-Lang-I
Optional Language	Optional Language	Lang-II	AEC-Lang-II (MIL)
-----	Business Economics	Business Economics	Micro Economics-II
Financial Accounting	Financial Accounting	Financial Accounting	Financial Accounting <b>SEM-I</b>
Principles of Business Management	Principles of Business Management	Principles of Business Management. <b>SEM-I</b>	Dynamics of Management-II
-----	Computer Fundamental and Operating system-II	Computer Fundamental and Operating system-II	Computer Skill-II
<b>Second Year</b>	<b>SEM-III</b>	<b>SEM-III</b>	<b>SEM-III</b>
English	English	English	AEC-Lang-I
Optional Language	Optional Language	Lang-II	AEC-Lang-II (MIL)
-----	Company Account	Company Account	Company Accounting (Major)
Business Mathematics and Statistics	Business Mathematics	Business Mathematics & Statistics <b>SEM-IV</b>	Business Mathematics & Statistics <b>SEM-IV(NEP)</b>
-----	Auditing	Auditing	Income Tax-I( Major)
-----	Money System	Indian Monetary System	Macro Economics-I (Major)
Information Technology and Data Processing-I	Information Technology and Data Processing-I	Information Technology and Data Processing-I	Database Management Skill(VSC)
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	<b>SEM-IV</b>	<b>SEM-IV</b>	<b>SEM-IV</b>
English	English	English	AEC-Lang-I
Optional Language	Optional Language	Lang-II	AEC-Lang-II (MIL)
Corporate Accounting	Corporate Accounting	Corporate Accounting	Corporate Accounting (major)
Income Tax and Auditing	Business Statistics	Business Mathematics and Statistics	Business Mathematics & Statistics (Major)
Money and Financial System	Income Tax	Income Tax	Income Tax-II (Major)
	Indian Financial System	Indian Financial System	Macro Economics-II(Major)
	Information Technology and Data Processing-II	Information Technology and Data Processing-II	Spreadsheet Skill(SEC)

Sd/-  
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Registrar  
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