"DIRECTION GOVERNING THE ADMISSION AND EXAMINATION LEADING TO THE AWARD OF BACHELOR OF COMMERCE (B.COM.) DEGREE (AS PER NEP 2020) UNDER THE FACULTY OF COMMERCE AND MANAGEMENT, DIRECTION, 2025"

Whereas, The Maharashtra Public Universities Act, 2016 has come into force with effect from 1st March 2017 (Maharashtra Act No. VI of 2017) (hereinafter referred as "the Act") & the Act is applicable to the Gondwana University, Gadchiroli;

AND

Whereas, the Chairman, U.G.C. New Delhi and State Govt. of Maharashtra has directed the Vice- Chancellor of the university to initiate steps for successful implementation of the National Education Policy 2020 (NEP2020) from the Academic Session 2024-25.

AND

Whereas, in the meetings of all Boards of Studies under the Faculty of Commerce and Management it is resolved to restructure all the under graduate programmes of the faculty in tune with National Education Policy 2020, and decided to adopt curriculum as per State Government Higher and Technical Education Department Government resolution No. प्रतिश्वि २०२२/प्र अ.०९/विध-३ शिकाना मंत्रालय मंदर ४०००३२ दिनांका में २०२३ including the change in the nomenclature of the programmes. All the Boards of Studies have submitted the draft scheme of examinations, syllabus and other details of these programmes including On Job Training (OJT)/ Field Project (FP), Research Methodology (RM) and Research Projects (RP) to be introduced in the various Semester of the restructured programmes;

AND

Whereas, the draft scheme of examinations, syllabus and other details of these programmes prepared and approved by the Faculty of Commerce and Management in its meeting dated 19 September 2024.

AND

Whereas, the different under graduate programs in the Faculty of Commerce and Management (Bachelor of Commerce) are till date governed through different Ordinances and Directions, in order to bring uniformity in the process of admission, ATKT, Scheme of examination, all the board of studies in these subjects have agreed to have a uniform direction/ordinance governing all the Bachelor of Commerce programs in the University.

AND

Whereas, as per the National Education Policy 2020 and the gazette of the nomenclature of programmes published by the University Grants Commission in 2014, the nomenclature and scheme of examination and other details of the erstwhile degrees of Bachelor of Commerce, Account and Statistics, Business Administration and Management, Business Economics, with the approval of competent authorities of Gondwana University,

AND

Whereas, as per section 73 (1) & (5) of the Act, an ordinance is required to be framed for the governance of Admissions and Examinations in any program. However, there is no ordinance in existence in the University for implementing provisions of National Education Policy 2020 (NEP-2020) in the faculty of Commerce and Management whereas making of an Ordinance is a time-consuming process and there is an urgency to implement provisions of National Education Policy 2020 (NEP-2020) at the Bachelor of Commerce (B.Com.) Degree level in the faculty of Science and Technology from the Academic year 2024-25.

Now, therefore, I, Dr. Prashant S. Bokare, Vice-Chancellor, Gondwana University, Gadchiroli in exercise of the powers vested in me under Section 12(8) of the Act, do hereby issue the following direction:

- 1. This direction shall be called "DIRECTION GOVERNING THE ADMISSION AND EXAMINATION LEADING TO THE AWARD OF BACHELOR OF COMMERCE (B.COM.) DEGREE (AS PER NEP 2020) UNDER THE FACULTY OF COMMERCE AND MANAGEMENT, DIRECTION, 2025."
- 2. This Direction shall come into force from the academic session 2024-25.
- 3. **Interpretation Clause:** In this direction, unless the context otherwise requires, the words, phrases and abbreviations used shall have the following meaning:
 - a. "Academic Council" means Academic Council of Gondwana University.
 Gadchiroli
 - b. "ATKT" means allowed to keep term in higher semester.
 - c. "Board of Studies" means Board of Studies for various subjects of Science in the faculty of Science and Technology in the University.
 - d. "CC" means Core Course
 - e. "CA" means Continuous Internal Evaluation which refers to the Internal Assessment done at college/institute level.
 - f. "Competent Authority" (for admission purpose) means an "Authority" established or assigned the duty to regulate admissions in the course by the Government of Maharashtra or an authority constituted by the University, for this purpose.
 - g. "Credit Point"(G)It is the product of grade point and number of credits for a course.
 - h. "Credit" (C) A unit by which the course work is measured. It determines the number of hours of instructions required per Semester. One credit is equivalent to 15 hours of teaching (lecture or tutorial) or 30 hours of practical work/field work in a Semester.
 - "Course" means a paper/subject (theory or practical) prescribed for any semester of the programme.

- ii. "Grade Letter" is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.
- "Grade Point" It is a numerical weight allotted to each letter grade on a 10-point scale.
- k. "Semester Grade Point Average (SGPA)" It is a measure of performance of work done in a semester. It is 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.
- m. "DSE" means Discipline Specific Elective Course
- n. "Degree" means the Under Graduate Degree awarded after successful completion of the programme governed by this Direction.
- o. "Fees" means the fees prescribed by the University/Shikshan Shulka Samiti of Government of Maharashtra, for the Under Graduate Programme under this Direction, from time to time.
- p. "Bachelor Programme" means Bachelor degree programme in Commerce.
- q. "MOOC" means Massive Open Online Course offered by SWAYAM/NPTEL or any other recognized University or Institution or Platform.
- r. "SEC" means Skill Enhancement Course.
- s. "Student" means student admitted to Bachelor degree programme in Commerce under this direction.
- t. "ODL" means Online Distance Learning
- u. "University" means Gondwana University, Gadchiroli.
- v. CA: College Assessment UA: University Assessment
- w. OJT: On Job Training (Internship/Apprenticeship), RM: Research Methodology, RP: Research Project

4. Details of eligibility for B.Com. Semester- I Examination

A) For the B.Com. first Semester, Examinee shall have Passed the 12th Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education/CBSE/ICSE, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

OR

B) XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only; OR any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competition vocation course (MCVC).

OR

C) Any other Equivalent Examination of any State in (10+2) pattern with any combination of subjects.

2. Duration of the Program, student progression path and provisions for Multiple Entry and Exit

- a. Duration of the B. Com. Program shall be FOUR years with the provision for multiple exits as mentioned here:
- a. A student can exit the program after successful completion of 1st and 2nd semesters having earned requisite number of credits as mentioned in the scheme of examination and additional **4 week internship** with 4 credits. Such a student shall be eligible for the award of 'UG Certificate in Commerce' by the University. OR a student can continue the program in 2nd year.
- b. A student can exit the program after successful completion of 1st, 2nd, 3rd and 4th semesters having earned requisite number of credits as mentioned in the scheme of examination and additional 'Skill Enhancement Course' with 4 credits. Such a student shall be eligible for the award of 'UG Diploma in Commerce' by the University.

OR a student can continue the program in 3rd year.

c. A student can exit the program after successful completion of 1st, 2nd, 3rd, 4th, 5th and 6th semesters having earned requisite number of credits as mentioned in the scheme of examination. Such a student shall be eligible for the award of 'Bachelor of Commerce' degree by the University.

OR a student can continue the program in 4th year for either HONOURS or RESEARCH degree.

d. A student, on successful completion of all the 8 semesters and having earned requisite number of credits as mentioned in the scheme of examination shall be eligible for the award of either 'Bachelor of Commerce (Honours) Degree with Major and Minor' OR 'Bachelor of Commerce (Research) Degree with Major and Minor'

b. Re-entry or Lateral Entry

- a. Students, opting for exits at any level, will have the option to re-enter the programme from where they have left off, in the same or in a different higher education institution within three years of exit and complete the degree programme within the stipulated maximum period of SEVEN years from the date of admission to first year.
- b. Re-entry at various levels for lateral entrants in academic programmes shall be based on the earned and valid credits as deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions and proficiency test records.
- c. Lateral entry into the programme of study leading to the UG Diploma / Three Year UG Degree / Four Year Bachelor's Degree with Honours/Research will be

based on the validation of prior learning outcomes achieved and subject to availability seats based on intake capacity.

Eligibility for Award of Certificate/Diploma/Degree/Honours or Research Degree:

Semester	No. of Minimum	Additional Credit	Eligible For
Completion	Credits Required	Requirement	
I and II	40	4 credits for NSQF	UG Certificate in
177		Course//Internship	Commerce
III and IV	84	4 credits for NSQF	UG Diploma in
	0	Course/ Internship	Commerce
V and VI	124	Not Required	Bachelor of
			Commerce Degree
			with Major and
	=		Minor
			OR
			Continue with Major
			and Minor
VII and VIII	164	Not Required	Bachelor of
			Commerce Degree
			(Honours/Research)
			With Major and
			Minor

3. Types of Courses

A student admitted to this program is required to undergo and successfully complete the following types of courses as mentioned in the scheme of examination:

Sr. No.	Course Type	Choice for Selection
1	Major Subject	A student is required to select a 'MAJOR' subject
		from amongst the choices provided in this scheme of examination in the 3 rd semester. The last date for
		selection of 'Major' subject may be decided by the
		college but it shall not be later than 15 days after
		commencement of classes for 3 rd Semester. Change
	100	of major subject shall not be permitted after the
		examination form is submitted. A student should
		continue the same 'MAJOR' in all semesters
2.	Minor Subject	A student is required to select a 'MINOR' subject
		available in respective semester from amongst the
		choices in this scheme of examination or any other
		degree program offered by the university in any other
		faculty at the time of admission. Change of 'Minor'
		subject shall not be permitted after the examination
		form is submitted. A student should continue the

		same 'MINOR' in all semesters.
3.	Open Elective	A student is required to select an 'OPEN ELECTIVE'
	Course (OE)	from the 'Open Elective Basket' of any program
		offered by the university in any faculty before filling
		the examination form for the semester concerned.
		Such an 'OPEN ELECTIVE' cannot be selected from
		the subjects chosen by a student as 'Major' or 'Minor'
		subjects.
		OR
		A student is allowed to earn credits for 'OPEN
± 8		ELECTIVE' by successfully completing online
		courses of equivalent credits from
		SWAYAM/NPTEL learning platforms or institute of
2		national repute like IITs, IIMs, IISCs, IIITs, NITs.
		However, this needs to be informed by a student to
0		the university through college before commencement
		of the semester and an application for transfer of
•		credits is required to be made by student.
		If a student completes an 'OPEN ELECTIVE' from
		other faculty or online learning platform having more
		than 2 credits, it will be considered equivalent to 2
		credits in this program
4.	Vocational Skill	A student is required to successfully complete the
	Course (VSC)	'VOCATIONAL SKILL COURSE' as mentioned in
		this scheme of examination. This course must be a
		course corresponding to the 'MAJOR' selected by a
		student.
		OR
		A student is allowed to earn credits for
		'VOCATIONAL SKILL COURSE' by successfully
		completing online courses of equivalent credits from
		SWAYAM/NPTEL learning platforms. However, this
		need to be informed by student to the university
		through college before commencement of the
		semester and an application for transfer of credits is
		required to be made by student.
5.	Skill Enhancement	A student is required to select a 'SKILL
	Course (SEC)	ENHANCEMENT COURSE' from the basket
	855 6	provided by the university for this purpose. A
		in purpose. II
		separate notification and guidelines in this regard

		ENHANCEMENT COURSE' by successfully completing online courses of equivalent credits from SWAYAM/NPTEL learning platforms or the courses from 'Sector Skill Council.' However, this needs to
		be informed by student to the university through college before commencement of the semester and an application for transfer of credits is required to be made by student.
6.	Ability Enhancement Course (AEC)	A student is required to undergo and successfully complete the 'ABILITY ENHANCEMENT COURSE' as mentioned in this scheme of examination.
7.	Indian Knowledge System Course (IKS)	A student is required to undergo and successfully complete the 'INDIAN KNOWLEDGE SYSTEM COURSE' as mentioned in this scheme of examination.
8.	Value Education Course (VEC)	A student is required to undergo and successfully complete the 'VALUE EDUCATION COURSE' as mentioned in this scheme of examination
9.	Co-Curricular Course (CC)	A student is required to select a 'Co-Curricular Course' from amongst the basket provided under the
		direction/regulation governing B. Com. Program. This course must be completed at the college where the student has taken admission and transfer of credit is not permissible for this type of course.
10.	Field Project (FP)/On Job Training (OJT)/Community Engagement Project (CEP)/Research Project (RP)	A student is required to undergo and successfully complete this course as mentioned in the scheme of examination under the guidance of supervisor/mentor assigned by the college. This course must be corresponding to the 'MAJOR.' This course must be completed at the college where the student has taken admission and transfer of credit is not permissible for this type of course

4. All colleges affiliated to the University offering B. Com. Program are required to put up a list of 'Major' and 'Minor' subjects it is offering on the Notice Board as well as on the website of the college to make students aware about the availability of subjects. Moreover, colleges are expected to define and display the 'Standard Operating Procedures' for the college staff members and students to facilitate the process of selecting 'Major' and 'Minor' subjects.

NOTES:

- Total intake capacity for the program as approved by the university shall remain the same and be divided amongst the 'Major' programs allowed for B.Com.
- The COLLEGE may offer a particular 'Major' subject depending on the availability of students and teachers.

The COLLEGE is not expected to force any student to opt for a particular subject where a choice is provided in the scheme of examination.

5. Selection of 'Major' Subject

A student admitted to this program is required to select any one of the subjects/programs (Refer Table 1) as 'Major' subject to the availability of a particular subject in a particular college and is required to undergo and successfully complete the 'Core' and 'Elective' courses as mentioned in the scheme of examination of the selected 'Major' subject.

6. Availability of 'Major' and 'Intake Capacity'

All colleges affiliated to the University for offering **Bachelor of Commerce (B. Com.)** Program/s in the Faculty of Commerce and Management shall have their intake as approved by Gondwana University, Gadchiroli. The available Major courses for B.Com. are listed in Table 1 above.

- 7. All colleges affiliated to the University offering B.Com.. Program are required to put up a list of 'Major' subjects it is offering on the Notice Board as well as on the website of the college to make students aware about the availability of subjects. Moreover, colleges are expected to define and display the 'Standard Operating Procedures' for the college faculty members and students to facilitate the process of selecting 'Major' subjects.
- 8. In pursuance with the National Education Policy 2020 and a Government Resolution No. NEP-2022/प्र.क्र.09/विशी-3/शिकाना dated 16th May 2023 issued by the Government of Maharashtra, the credit framework for B. Com. Program shall be as decided by respective Board of Studies in the Faculty of Commerce and Management as **Annexure I.**

9. Teaching and Examination Scheme

Teaching and Examination Schemes for all available 'Major' subjects for Bachelor of Commerce (B.Com.) degree are appended in **Annexure – II**.

10. Evaluation Scheme for OJT/FP/ and RP

A student of B.Com. Semester – VI has to compulsorily undergo 'On Job Training'. Similarly, a student of B. Com. Semester – VII and VIII is required to undertake a 'Research Project'. Scope of these courses and their detailed evaluation scheme is appended in **Annexure – III**.

11. Grade Conversion Table and Computation of SGPA and CGPA

Table 3: Grade Conversion Table (Theory)

SN Letter Grade Grade Poir		Grade Point Range	Mark Range (%)	Performance		
1	0	9.00 - 10.00	90 – 100	Outstanding		
2	A+	8.00 - < 9.00	80 - < 90	Excellent		
3	A	7.00 - < 8.00	70 - < 80	Very Good		
4	B+	6.00 - < 7.00	60 - < 70	Good		
5	В	5.50 - < 6.00	55 - < 60	Above Average		
6	С	5.00 - < 5.50	50 - < 55	Average		
7	P	4.00 - < 5.00	40 - < 50	Pass		
8	F	Below 4	Below 40	Fail		
9	AB	0	-	Absent		

Table 4: Grade Conversion Table (Practical)

SN	Letter Grade	Grade Point Range	Mark Range (%)	Performance			
1	О	9.00 - 10.00	90 – 100	Outstanding			
2	A+	8.00 - < 9.00	80 - < 90	Excellent			
3	A	7.00 - < 8.00	70 - < 80	Very Good			
4	B+	6.00 - < 7.00	60 - < 70	Good			
5	В	5.50 - < 6.00	55 - < 60	Above Average			
6	P	5.00 - < 5.50	50 - < 55	Pass			
7	F	Below 5	Below 50	Fail			
8	AB	0	-	Absent			

Note: -When students take audit courses, they may be given pass (P) or fail (F) grade without any credits.

Computation of SGPA & CGPA:

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e

SGPA (Si) =
$$\Sigma$$
(Ci x Gi) / Σ Ci

Where, Ci is the number of credits of the ith course and Gi is the grade point scored by the student in the i^{th} course.

ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$CGPA = \Sigma(Ci \times Si) / \Sigma Ci$

Where Si is the SGPA of the ith semester and Ci is the total number of credits in that semester.

- iii. The SGPA and CGPA shall be rounded off to 2 decimal points
- iv. CGPA to Percentage (%) conversion formula: Percentage (%) = (CGPA) * 10

12. Credit Specifications:

- a. Theory/Tutorial Courses: One hour/credit/week (a minimum of 15 hours of teaching per credit is required in a semester.
- b. Laboratory/Performance Based Courses: A minimum of 30 hours in laboratory or Performance Based activities is required in a semester. Performance based activities include Studio activities, Workshop based activities, internship, Apprenticeship, Field based learning, community engagement learning, etc.
- c. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.

13. Assessment

- The final total assessment of examinees shall be made in terms of Continuous Internal Assessment (CA) for 20% component and Semester End Examination (UA) for 80% component for each THEORY course mentioned in the scheme of examination.
- The final total assessment of examinees shall be made in terms of Continuous Internal Assessment (CA) and Semester End Examination (UA) for each PRACTICAL course as mentioned in the scheme of examination.
- 'On Job Training/Internship' being a PRACTICAL course shall be assessed as given in the scheme as per the 'Evaluation Rubrics' mentioned in Annexure – III.
- 'Research Project' being a PRACTICAL course shall be assessed as given in the scheme as per the 'Evaluation Rubrics' mentioned in Annexure – III.

Table 5: Continuous Internal Assessment

1	Continuous Internal Evaluation Total marks	20
1		
	by the teacher concerned	10Marks
1c	Subject wise class test or Performance Based Activities conducted	
	concerned	05 Marks
1b	An assignment based on curriculum to be assessed by the teacher	
1a	Attendance of the student during a particular semester	05 Marks

 Expected Performance Based Activities shall consist of the following: (a) Group Discussion (b) Seminars (c) Power Point Presentations (d) Elocution (e) Debate (f) Role Play (g) Case Studies (h) Educational Games. The teacher is expected to undertake a minimum of four of the aforesaid activity.

- The CA marks will be communicated to the University at the end of each semester, but before the semester end examinations / as instructed by the university. These marks will be considered for the declaration of the results.
- The record of CA marks, evaluation &results should be maintained for a period of three year by the respective institute/college for verification by the competent authority.

14. Attainment of Course Outcomes

- a. Continuous Internal Assessment shall be carried out at college/department level in such a way the attainment of prescribed learning outcomes can be measured. The college/department concerned is required to define outcome (4-6) for every course.
- b. Semester End Examinations are conducted by the university. The question papers for these examinations are required to be set in such a way that the attainment of prescribed learning outcomes can be measured.

15. Standard of Passing

The scope of the subject, percentage of passing in Theory and Project and Internal Assessment will be governed as per following rules:

- (i) In order to pass the Bachelor of Commerce (B. Com.) 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, 8th Semester Examinations, an examinee shall obtain not less than 40% (Letter Grade P) marks in each theory course/paper, taking UA &CA together. Whereas, for practical/performance-based examination an examinee shall obtain not less than 50% (Letter Grade P) marks in each practical, taking UA & CA together. Moreover, a student is required to secure not less than 50% marks in aggregate i.e., taking all courses together in order to become eligible for the award of B. Com. degree.
- (ii) An examinee who is unsuccessful at the examination shall be eligible for admission to the subsequent examinations on payment of a fresh fee prescribed for the examination together with the conditions of the ordinance in force from time to time.
- (iii) The candidates who pass all the semester examinations in the first attempt are eligible for ranks.
- (iv) The results of the candidates who have passed the Semester-IV examination but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for the Degree only after successful completion of all the lower semester examinations.
- (v) The successful examinees at the B.Com. semester IV examination shall be awarded division based on CGPA as follows:

Table 6: CGPA Vs Division

CGPA	Division
7.5 and above	1 st division with distinction
6 to 7.49	1 st division
5 to 5.99	2 nd division

- (vi) Provisions of Ordinance No. 3 of 2007 of Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur relating to the award of Grace Marks for passing and examination, securing higher division / class and for securing distinction in subject(s) shall be applicable till the own Direction/Ordinance of Gondwana University, Gadchiroli in this regard will come into force.
- (vii) University guidelines and directions issued from time to time regarding improvement of Results, Reassessment/Revaluation and Incentive Marks shall be applicable to B.Com. Programs covered under this direction.

16. Rules for ATKT (Allowed to Keep Term):

An unsuccessful examinee at any semester examination shall be **ALLOWED TO KEEP TERM as per following conditions:**

Table 7: ATKT Rules

Admission to Semester	Eligibility for admission and taking University Examination
Semester – I	Candidate should have passed the qualifying examination as per the relevant Direction governing the course.
Semester – II	Candidate should have completed the term of the I st semester and appeared for at least one University Theory examination paper of Semester- I.
Semester – III	Candidate should have completed the term of the II nd semester, filled the examination form of the same and has obtained exemption in 50 percentage passing heads of the I st and II nd semesters taken together.
Semester – IV	Candidate should have completed the term of the III rd semester and appeared for at least one University Theory examination paper of Semester-III.

17. Absorption of students admitted under previous directions

18. Bachelor of Commerce in Commerce, Account and Statistics, Business Administration and Management, Business Economics, under previous directions/ordinance shall not be

absorbed into the scheme of examination under this direction. Hence, the university shall continue to conduct these examinations for THREE years to provide opportunities to failure students of these programs. All failure students after these additional SIX attempts will be required to take admission to 1st year of B. Com. Program as per this direction.

19. Provision for Transfer of Credits

The B.Com. program offered under this direction provides enhanced academic flexibility to students in terms of selecting the courses they want to learn. A student can opt for any course from any statutory/recognized University or a MOOC from SWAYAM/NPTEL in lieu of a course mentioned in this scheme of examination as 'Elective' course. The mechanism for transfer of credits earned through these courses to be adhered is mentioned here:

- 1. Every student is mandatorily required to create an ID on Academic Bank of Credits (ABC) and shall submit her/his ID to the college.
- Any Course mentioned in this scheme of examination under 'Elective' can be opted out by a student for taking a MOOC from SWAYAM/NPTEL learning platform.
- 3. A student cannot opt out any of the compulsory (Core) courses.
- 4. If a student is willing to opt out any 'Elective' course, he/she will have to mention this while submitting the examination form to the University for respective semester.
- 5. A certificate of completion of such an ODL/Online course shall be submitted by the student to the University through college before end term evaluation.
- Such a certificate shall mandatorily have the number of credits, duration of the course and grades/marks obtained by the student and shall preferably have a QR code for verification.
- 7. The college shall submit the grades and marks obtained by the student to the University along with Internal Assessment marks for the concerned examination.
- 8. If a student has opted for an ODL/Online course in a particular semester and failed to submit the certificate within prescribed time, the student will be marked for 'Absent' for a particular course in that examination. Such a student will be required to fill in the examination form in the consecutive attempt and submit the passing certificate in order to get his/her corrected result.
- 9. A separate guideline 'Transfer of Credits' issued by the University will be applicable to the students of B. Com. Program from the date of its issuance.
- 20. If any question of interpretation of any clause arises for this Direction & related annexure, the same shall be referred to the Dean, Faculty of Commerce and Management, whose decision in consultation with the Vice-Chancellor shall be final and binding on all concerned.
- 21. Successful Examiners at the final examination shall be on payment of the prescribed fees, will be entitled for the award of the degree in the prescribed form signed by the Vice-Chancellor.

22. Abbreviations Used:

CA: College Assessment; UA: University Assessment

List of Annexures:

Annexure - A: Scheme of teaching & examination for Semester I of B.com.

Annexure - I: List of Core Subjects for Subject Group-I

Annexure - II: List of open Electives Group-A

Annexure – III: List of Practical/Vocational Skill Course based on Core Subject – I (VSC)

Annexure – IV: List of Subject for Skill Enhancement Course (SEC)

Annexure – V: List of Subject for Value Education Courses (VEC)

Annexure – VI: List of Ability Enhancement Course (AEC)

Annexure – B: Scheme of teaching & examination for Semester II of B.com.

Annexure - VII:List of Core Subjects for Subject Group-II

Annexure – VIII: List of open Electives Group-A & Group-B

Annexure – **IX**:List of Practical/Vocational Skill Course based on Core Subject – I (VSC)

Annexure – X:List of Subject for Skill Enhancement Course (SEC)

Annexure – XI: List of Subject for Value Education Courses (VEC)

Annexure - XII:List of Ability Enhancement Course (AEC)

Date: \(\frac{101}{2025} \)
Place: Gadchiroli

(Dr. Prashant S. Bokare) Vice-Chancellor



Gondwana University, Gadchiroli NEP 2020 U.G. PROGRAMME SESSION 2024-25 Faculty of Commerce and Management

Annexure-'A"

Programme Name - B.Com .Sem-I (Level - 4.5)

Revised	Examination	Scheme	&	Basket
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Sr. No.	Course Categor	Subject r	name	Total	Teachi	ng Scheme (Hrs)				Exa	mination Sch	neme				Total
140.	v			Credit		T				T	heory				Practical		Marks
1	, C	S.L.AT	I n a		Theory	Practical	Total Hrs.	UA	CA	Total Mark	Min. Passing	Duration of Exam (Hrs.)	UA	CA	Total Mark	Min. Passing	, wan k
1	Core	Select Two core group subject from Annexure-	i) Subject- I	04	04		04	80	20	100	40	03					100
	Subject-	I	ii) Subject- II	04	04		04	80	20	100	40	03				-	100
2	OE	Group-A (Any one from	Annexure-II)	02	02		02	40	10	50	20	02					50
3	VSC	Practical based on core gi including hands on traini		02		04	04						30	20	50	25	50
4	SEC	Skill based course (Any o	ne from Annexure-	02	02		02	40	10	50	20	02			-	-	50
5	VEC	Audit course(Any one fro	m Annexure-V)	02	02		02		50	50	20	02					50
6	AEC	English/Marathi/Hindi/Bo Supplementary English,		02	02		02	40	10	50	20	02					50
7	IKS	Generic IKS		02	02		02	40	10	50	20	02					50
8	CC	NCC/NSS/Yoga/Sports(A	ny one)	02		04	04							50	50	25	
Total				22	18	08	26	320	130	450	180					25	50
						00	20	320	130	450	180	16	30	70	100	50	550

Note(s):

- 1) As per open elective (OE) is concerned, students shall opt any one subject from Group-A to be Chosen Compulsory from Faculty other than that of the core subject
- 2) Generic IKS will be common for all Faculties in the first Semester as per Government letter No. क्र.एनईपी.२०२२/प्र.क्र.०९/विशि—३(शिकाना)दिनांक२५जानेवारी, २०२४.

B.Com. SEMESTER - I ANNEXURE-I

LIST OF CORE SUBJECTS

Sr No	Name of Faculty	Core Group of Subject	Name of subject
1	Faculty of Commerce & Management	Commerce	Introduction to Financial Accounting - I Introduction to Statistics and Business Mathematics - I

B. Com. SEMESTER - I

ANNEXURE-II

LIST OF OPEN ELECTIVES GROUP - A

Sr No	Name of Faculty	Core Group Subjects		Name of Papers				
1	Faculty of Science and	Computer Science	e Fundamentals of Computer	Foundation of Computing				
	Technology		MS Word	Google Doc				
2	reciniology	Environmental Science	Environment and Society	Gender and Environment				
2			Environmental Studies	Socioeconomic Elements o the Environment				
3	Chemistry		Chemistry in daily life	Introduction to basic Chemistry				
4			Daily life Chemistry 2	Environmental Chemistry-I				
4		Mathematics	Quantitative Aptitude-I	Logical Reasoning				
5		Microbiology	Development of Microbiology	Microbial world and Diversity				
			Bacteriology and Virology	Microbial products – Bio fertilizers and Bio pesticide				
		Botany	Bamboo Cultivation	Organic Farming				
			Minor Forest Produce	Tendu Cultivation				
		Electronics	Electronics component and Instrument	Troubleshooting of Electronics Gadgets				
		Biochemistry	Chemical Basis of life	Blood and Blood disorders				
		Geology	Industrial application of Rocks	Fundamentals of Topographic Maps				
)		Biotechnology	Biotechnology for human Welfare	Topograpine Maps				
		Zoology	Vermicomposting	Poultry				
		Physics	Physics in Every Day life: Measurements and Application	Physics and Society				
-		П	Introduction to Astronomy	Physics and Music				
		Home Science	Basic Chemistry	Housing and Home Furnishing				
		Language in Science	Foundation course in Communicative English	Foundation course in content writing				
1	neulty of umanities	Political Science	Rural Development	Human rights				
110	amamiles -	Home Economics	Event Management	Gender Education				
			Human and Non Human	Self Employment				

			Resources	
17		Geography	A Geography of Tourism	Physical Geography-I
18		Sociology	Sociology of social welfare-	Sociology of Environment and Society
19		Economics	Introductory Economics-I	Agriculture Economics-I
			Indian Economic Policy- I	Economy of Maharashtra- I
20		Hindi	प्रशासनिक और व्यावसायीक पत्र लेखन, भाग -1	हिन्दी साहित्य का इतिहास आदिकाल- भाग-1
21		Marathi	मराटी साहित्य:नाटक अभ्यासपुस्तक : तुझे आहे तुजपाशी- पु. ल. देशपांडे	प्रवासवर्णन : सर्जनात्मक लेखन आणि वाचन
22		English	Foundation course in communicative English	Foundation course in Content Writing
23		History	Political history of Ancient India	Idea of Bharat
24		Ambedkar Thought	Dr Ambedkar on social integration	Dr Ambedkar on state reorganisation on Pakistan
25		Pali Language	व्यवहारीक पालि मज्झिमनिकाय परिचय	विनय पित्तक परिचय
26		Fashion Designing	Introduction of sewing Machine	Shaping devices
			Yarn and Fabric	
27		Psychology	Biological Psychology -I	Developmental Psychology-l
			Organizational Psychology-	Consumer and Advertisemen Psychology-I
28		Public Administration	Good Governance	Tribal development
29		Indian Music	Critical studies of Ragas Talas-I	Introduction on to Indian Music
30		Military Science	India's Internal Security-I	War after Independence in India
31		NCC	Indian Armed Forces	Challenges of Internal security of India
32	Faculty of	Commerce	Digital Marketing -I	Stock Marketing –I
3	Commerce and Management		Labour Economics-I	Basics of Bankin
	0		Corporate Communication-I	
4		Language in	Foundation course in	Foundation course in content
		Commerce	Communicative English	writing

Note :- Only one, 2 credits subject other than faculty of the core subject to be chosen amongst above Open Elective Group - A mentioned in the above Annexure - II

B.Com. SEMESTER - I

ANNEXURE - III

LIST OF PRACTICAL / VOCATIONAL SKILL COURSES BASTED ON GROUP SUBJECT –I (VSC)

Sr. No	Name of Faculty	Core Group of Subject	Practical Course
1	Faculty of Commerce &	Commerce	Basics of Marketing Management - I
2	Management	Commerce	Basic of Human Resource Management - I
3		Commerce	Information and Communication Technology- I

Note :- 2 credits Practical given against core subject is mandatory as mentioned in the above
Annexure - III

B. Com. SEMESTER - I

ANNEXURE-IV

LIST OF SUBJECT FOR SKILL ENHANCEMENT COURSE (SEC)

Sr No	Name of Faculty Core Group Subjects		Name of Papers
1	Faculty of Science	Computer Science	Information Communication Technology
2	and Technology	Environmental Science	Environmental studies
3		Chemistry	Water Treatment-I
4		Mathematics	Probability
5		Microbiology	Instrumentation in microbiology
6		Botany	Mushroom cultivation
7		Electronics	
8		Biochemistry	E-waste Management Basic laboratory skill in Biochemistry
9		Geology	
10		Biotechnology	Basic industrial mineralogy
		Diotectinology	Biotechnological skills and analytical techniques
11		Zoology	Clinical instrumentation techniques
12		Physics	Physics workshop skills OR Laboratory and Technique
13		Home Science	Extension Learning OR Food Adulteration OR Dyeing & Printing
14	Faculty of	Political Science	Maharashtra gram panchayat code
15	Humanities	Home Economics	Value, goals and standards
16		Geography	Disaster management
17		Sociology	Social survey
18		Economics	Banking system-I
19		Hindi	व्यावसायीक पत्र लेखन
20		Marathi	व्यक्तीमत्व विकास आणि भाषा
21		English	Functional English-I
22		History	Archives in India
23		Ambedkar Thought	Development of Constitution of India
24		Pali	भारतीय पालि साहित्य व परराष्ट्रीय पालि साहित्य सहसंबंध
25		Fashion Designing	Art in Craft
2.6		Psychology	Soft skills development-I
.7		Public Administration	Communication Skills
8		Indian Music	Critical Studies of Ragas and Talas
9		Military Science	
0		NCC	Road Safety and Traffic Management-I Personality Development
1	Faculty of	Commerce	Business Economics - I

32	Commerce and	Marketing Management - I
33	Management	Human Resource Management - I
34		Information & Communication
		Technology - I
35		Principle of Management -I
ĺ		

Note :- Only one, 2 credits SEC to be chosen from the above Annexure -IV

B.Com. SEMESTER - I

ANNEXURE- V

LIST OF SUBJECT FOR VALUE ADDED COURSES (VEC)

Name of subject
I.P.R. (Intellectual Property Rights)
Environmental studies
Constitution of India
Indian Democracy, Election and Good Governance
D.P.R. Writing

Note :- Only one, 2 credits VEC to be chosen from the above Annexure - \boldsymbol{V}

B.Com. SEMESTER - I

ANNEXURE- VI

LIST OF ABILITY ENHANCEMENT COURSE (AEC)

Sr. No.	Name of subject				
1.	English / Supplementary English				
2.	Marathi				
	OR .				
	Hindi				
	OR				
	Pali				
	OR				
	Bengali				

Note:- 1) Student shall opt English OR Supplementary English in Semester –I and any one from Marathi, Hindi, Pali and Bengali in Semester- II and Vise a Versa.



Gondwana University, Gadchiroli NEP 2020 U.G. PROGRAMME SESSION 2024-25

Annexymer -B

Faculty of Commerce and Management

Programme Name - B.Com. Sem-II (Level - 4.5)

Revised Examination Scheme & Basket

Sr.	Course			Total	Teac	ching S	cheme				Exam	ination Schei	ne				Total	
No.	No. Category	y		Credit	(Hrs)		Theory					Practical				Marks		
					The ory	Pra ctic al	Total Hrs.	UA	CA	Total Mark	Min. Passing	Duration of Exam (Hrs.)	UA	CA	Total Mark	Min. Passi ng		
1	Core	Select Two core	i) Subject- I	04	04		04	80	20	100	40	03					100	
	Subject-I	group subject from Annexure-VII ii) Subject- II		04	04		04	80	20	100	40	03					100	
2	OE	Group-A (Any one from Annexure-VIII)		02	02		02	40	10	50	20	02					50	
	OL.	Group-B (Any one from Annexure-VIII)		02	02		02	40	10	50	20	02					50	
3	VSC	Practical based on core group subject including hands on training (Annexure-IX)		02		04	04						30	20	50	25	50	
4	SEC	Skill based course (any one from Annexure-X)		02	02		02	40	10	50	20	02			-	-	50	
5	VEC	Audit course (Any one from Annexure-XI)		02	02		02		50	50	20	02					50	
6	AEC	English/Marathi/Hindi/Bengali/Pali/ Supplementary English, (Annexure-XII)		02	02		02	40	10	50	20	02					50	
7	CC	NCC/NSS/Yoga/Sports(Any one)		02		04	04							50	50	25	50	
Tota	Total			22	18	08	26	320	130	450	180	16	30	70	100	50	550	

Note(s):

1) As per open elective (OE) is concerned, students shall opt any one subject from Group-A to be Chosen Compulsory from Faculty other than that of the core subject.

B. Com. SEMESTER - II ANNEXURE-VII

LIST OF CORE SUBJECTS

Sr No	Name of Faculty	Core Group of Subject	Name of subject
1	Faculty of Commerce & Management	Commerce	Financial Accounting – II
			Statistics and Business Mathematics-II

B. Com. SEMESTER - II

ANNEXURE-VIII

LIST OF OPEN ELECTIVES GROUP-A & GROUP-B

Sr.	Name of	Core Group of	Name o	of subject
No	Faculty	Subject	Group A	Group B
1	Faculty of	Computer	Video Conferencing and Tools	Basics of Internet
	Science and	Science	MS - Excel	Google Sheets
2	Technology	Environmental	Environmental Education	Global Environmental Concerns
		Science	Fundamentals of natural Resources	Water and Water Resources
3		Chemistry	Chemistry of Drugs-I	Chemistry of Drugs-II
			Material Chemistry-II	Environmental Chemistry-II
4		Mathematics	Mathematical and Computational Thinking	Business Mathematics
5		Microbiology	Food Microbiology	Air, Soil and Water Microbiology
			Food Fermentation Technology	Mushroom Cultivation Technology
6		Botany	Green House Technology	Nursery Development
			Bamboo Technology	Moha Cultivation
7	9	Electronics	Domestic Equipment Maintenance	Renewable Energy and Energy Harvesting
8		Biochemistry	Basics of Microbiology	Indigenous System of Health and medicine
			Health and Wellness	Food Biochemistry
9		Geology	Introduction of landforms	Groundwater Quality and Management
10		Biotechnology	Application of Biotechnology in Agriculture	Biotechnology for Society
11		Zoology	Apiculture	Sericulture
12		Physics	Environmental Physics	Energy Sources
			Introduction to Geophysics	Energy Audit
13		Home Science	Basic Physics	Ecology & Environment
		2	Fabric Studies	Communicative Development
			Food Additives	Infant Stimulation & Toddlerhood
14		Language in Science	Foundation course in Spoken English	Introduction to Basic Language Skills
15	Faculty of Humanities	Political Science	Election and Voter Behavior	Good Governance
16	riumanities	Home	Work Simplification	Flower Arrangement
		Economics	Timing and Energy Management	Water Harvesting