

Department of Commerce
Evaluation Scheme of Undergraduate & Postgraduate Program as per NEP-2024-25 Guidelines
w.e.f. Session 2024-25

	Subject I		Subject II	Subject III	Vocational***	Co-curricular	Research Project	*Audit Courses	Min. Credits (Year)	Cumulative minimum credits Required for Award of Certificate; Diploma; Degree
	Major		Major	Multi-Disciplinary	Minor	Minor	Major	Compulsory		
	4/5/6Credits		4/5/6 Credits	4/5/6 Credits	3 Credits	2 Credits	3/6 Credits	Non-credit		
Year	Sem.	Own Faculty	Own Faculty	Other Faculty	Vocational/ Skill development course	Co-curricular (Qualifying)	Inter/Intra Faculty related to the main subject	Audit Course (Q & NC)		
1st	I	<ul style="list-style-type: none">• Business Organization (4C)• Business Statistics(4C)• Business Communication (4C)		NIL	(Anyone) 1. Advance Excel (3C) 2. Introduction to Natural Hazard and Disaster Management (3C)	Food, Nutrition and Hygiene (2C)		Rashtriya Gaurav	(17+23) 40 (First Year)	40 (Certificate in Commerce)
	II	<ul style="list-style-type: none">• Business Management (4C)• Financial Accounting (4C)• Business Economics (4C)		(Anyone) 1. Environmental Education & Sustainable Management (6C) 2. Society in India: Structure organization and Change (6C)	Hands-on Training on Tally ERP9.0(3C)	First Aid and Health (2C)		AI for Commerce & Business Analytics		
2nd	III	<ul style="list-style-type: none">• Company Law (4C)• Cost Accounting (4C)• Inventory Management (4C)		(Anyone) 1. Essentials of Python (6C) 2. Digital Transformation & its Impact on Society (6C)	(Anyone) 1. Innovation & Entrepreneurship (3C) 2. Environment and Sustainability (3C)	Regional Language (2C)			(23+17) 40 (Second Year)	(40+40) 80 (Diploma in Commerce)
	IV	<ul style="list-style-type: none">• Income Tax Lawand Accounts (4C)• Fundamentals ofMarketing (4C)• Fundamentals ofEntrepreneurship (4C)		NIL	NIL	Physical Education and Yoga (2C)	Apprenticeship/ Internship I (3C)			
3-Year Single Subject with Honours UG Degree										
3rd	V	(Select Any four -05 Credit each) <ul style="list-style-type: none">•Corporate Accounting (5C)•Goods and Service Tax (5C)•Business Finance (5C)•Monetary Theory and Banking in India (5C)•Principle and Practices of Insurance (5C)	NIL	NIL	NIL		Apprenticeship / Internship II (5C)		(25+25) 50 (Third Year)	(80+50) 130 B.Com. (H.) in Commerce
	VI	(Select Any four -05 Credit each) <ul style="list-style-type: none">•Accounting for Managers (5C)•Auditing (5C)•Comprehensive Viva (5C)•Financial Institutions and Market (5C)• Human Resource Management (5C)	NIL	NIL	NIL		Apprenticeship / Internship III (5C)			

4-Year UG Degree with Honours (<75% Marks)										
4th	VII	All Courses <ul style="list-style-type: none">• Introduction to Accounting Theories (4C)• Financial Management & Policy (4C)• Direct Taxation (4C)• Banking Currency & Exchange (4C)• Sales and Marketing Management (4C)	NIL	NIL	NIL	NIL	NIL		(20+20) 40 (Fourth Year)	(130+40) 170 B.Com. (H.) in Commerce
	VIII	All Courses <ul style="list-style-type: none">• Advance Corporate Accounting-Theories & Practices (4C)• Indirect Taxation (Goods and Service Tax) (4C)• Advanced Economic Theory & Practices (4C)• Labour Legislation (4C)• International Trade (4C)	NIL	NIL	NIL	NIL	NIL			
4-Year UG Degree with Honours & Research (≥75% Marks)										
4th	VII	(Select Any 4) <ul style="list-style-type: none">• Introduction to Accounting Theories (4C)• Financial Management & Policy (4C)• Direct Taxation (4C)• Banking Currency & Exchange (4C)• Sales and Marketing Management (4C)	NIL	NIL	NIL	-	Apprenticeship / Internship IV (4C)		(20+20) 40 (Fourth Year)	(130+40) 170 B.Com. (H.) with Research in Commerce
	VIII	(Select Any 4) <ul style="list-style-type: none">• Advance Corporate Accounting-Theories & Practices (4C)• Indirect Taxation (Goods and Service Tax) (4C)• Advanced Economic Theory & Practices (4C)• Labour Legislation (4C).• International Trade (4C)	NIL	NIL	NIL		Apprenticeship / Internship V (4C)			
M.Com 1 Year										
5th	IX	All Courses <ul style="list-style-type: none">• Advanced Cost Accounting (4C)• Corporate Tax Planning & Management(4C)• Management Accounting & Business Decisions (4C)• Business Research Methodology (4C)	NIL	NIL	NIL	NIL	Apprenticeship / Internship VI (4C)		(20+20) 40 (Fifth Year)	(170+40) 210 M.Com in Commerce
	X	All Courses <ul style="list-style-type: none">• E-Commerce (4C)• Advanced Auditing (4C)• Industrial Economics (4C)• Financial Market (4C)	NIL	NIL	NIL	NIL	Apprenticeship / Internship VII (4C)			