

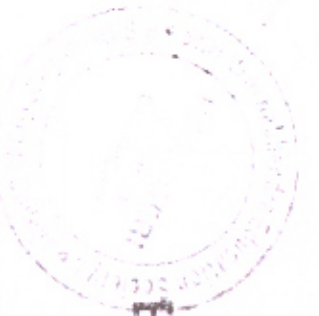


S.V.E. SOCIETY'S
B. R. DARUR FIRST GRADE COLLEGE, HARUGERI - 591220

FIRST INTERNAL TEST FOR B.A AND B.C.A. I, III & V SEM: 2021-22
TIME TABLE

DATE & DAY	CLASS	8-00 TO 9-00 AM	9-15 TO 10-15 AM	10-30 TO 11-30 AM
9-12-2021 THURSDAY	B.A I	KAN/HINDI(AECC)	ENG (AECC)	HIST/POL.SC (DSC) - P1
	B.A III		POL.SC/KAN/ENG	ECO/EDU/SOC
	B.A V	HIST/ECO - P1	EDU/SOC - P1	KAN/HINDI (BASIC)
	B.C.A I	CP	KANNADA (AECC)	ENGLISH (AECC)
	B.C.A III	DAA	OS	KAN/ENG
	B.C.A V	SE	PYTHON	C#
10-12-2021 FRIDAY	B.A I	HIST/POL.SC (DSC) - P2	SOC/EDU/ECO/KAN (DSC) - P1	KAN (BASIC)
	B.A III		ENG (BASIC)	
	B.A V	EDU/SOC - P2	HIST/ECO - P2	
	B.C.A I	ACCOUNT/MATHS	CF	OECC
	B.C.A III	JAVA	DC	ENGLISH (AECC)
	B.C.A V	ST	CYBER	
11-12-2021 SATURDAY	B.A I	ECO/EDU/KAN (OECC)	SOC/EDU/ECO/KAN (DSC) - P2	
	B.A III	HISTORY	KAN (SEC)	
	B.A V	POL.SC/KAN/ENG - P1	POL.SC/KAN/ENG - P2	
	B.C.A I			
	B.C.A III			
	B.C.A V			

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 B.R. Darur First Grade College, Harugeri
 Tq. Raibag - 591220, Dist. Belgaum



S.V.E. SOCIETY'S

B. R. DARUR FIRST GRADE COLLEGE, HARUGERI - 591220

FIRST INTERNAL TEST FOR B.COM AND B.SC. I, III & V SEM: 2021-22

TIME TABLE

DATE & DAY	CLASS	12-00 NOON TO 1-00 PM	1-15 PM TO 2-15 PM	2-30 PM TO 3-30 PM	
9-12-2021 THURSDAY	B.COM I	KAN (AECC)	ENG (AECC)	FIN A/C	
	B.COM III	KAN (AECC)	ENG (AECC)	CORP A/C	
	B.COM V	INCOME TAX	COSTING	IFM	
	B.SC I	MATHS/BOTANY	KANNADA (AECC)	CHEMISTRY	
	B.SC III	MATHS/BOTANY	KAN/HIN (AECC)	CHEMISTRY - P1	
	B.SC V	MATHS/BOTANY - P1	PHYSICS/ZOOLOGY - P1		
	B.COM I	PM	MPA		
	B.COM III	INOV. BANKING	EDP	QT	
	B.COM V	CAB	GST		
	B.SC I	PHYSICS	ENGLISH/HINDI (AECC)		
10-12-2021 FRIDAY	B.SC III	PHYSICS/ZOOLOGY	ENGLISH (AECC)		
	B.SC V	MATHS/BOTANY - P2	PHYSICS/ZOOLOGY - P2		
	B.COM I	DIGITAL FLUENCY	DEV. STUDIES (OEC)		
	B.COM III	E-COMM.	PSD		
	B.COM V	MGT A/C	SBED		
	B.SC I	DIGITAL FLUENCY	KANNADA (OEC)		
	B.SC III	CHEMISTRY	SEC		
	B.SC V	MATHS - P3	CHEMISTRY - P2		
	11-12-2021 SATURDAY	B.COM I			
		B.COM III			
B.COM V					
B.SC I					
B.SC III					

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B. R. DARUR FIRST GRADE COLLEGE, HARUGERI - 591220

SECOND INTERNAL TEST FOR B.COM AND B.SC. I, III & V SEM: 2021-22

TIME TABLE

DATE & DAY	CLASS	11-30 NOON TO 12-30 PM	12-45 PM TO 1-45 PM	2-00 PM TO 3-00 PM
11-01-2022 TUESDAY	B.COM I	KAN (AECC)	ENG (AECC)	-
	B.COM III	KAN (AECC)	ENG (AECC)	-
	B.COM V	INCOME TAX	COSTING	-
	B.SC I	MATHS/BOTANY	KANNADA (AECC)	-
	B.SC III	MATHS/BOTANY	KAN/HIN (AECC)	-
12-01-2022 WEDNESDAY	B.SC V	MATHS/BOTANY - P1	PHYSICS/ZOOLOGY - P1	-
	B.COM I	PM	MPA	QT
	B.COM III	INOV. BANKING	EDP	-
	B.COM V	CAB	GST	-
	B.SC I	PHYSICS	ENGLISH/HINDI (AECC)	-
13-01-2022 THURSDAY	B.SC III	PHYSICS/ZOOLOGY	ENGLISH (AECC)	-
	B.SC V	MATHS/BOTANY - P2	PHYSICS/ZOOLOGY - P2	-
	B.COM I	DIGITAL FLUENCY	DEV. STUDIES (OEC)	FIN A/C
	B.COM III	E-COMM.	PSD	CORP A/C
	B.COM V	MGT A/C	SBED	HM
	B.SC I	DIGITAL FLUENCY	KANNADA (OEC)	CHEMISTRY
	B.SC III	CHEMISTRY	SEC	-
	B.SC V	MATHS - P3	CHEMISTRY - P2	CHEMISTRY - P1



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SECOND INTERNAL TEST FOR B.A AND B.C.A. I, III & V SEM: 2021-22

TIME TABLE

DATE & DAY	CLASS	8-00 TO 9-00 AM	9-15 TO 10-15 AM	10-30 TO 11-30 AM
11-01-2022 TUESDAY	B.A I	KAN/HINDI(AECC)	ENG(AECC)	HIST/POL.SC (DSC) - P1
	B.A III		POL..SC/KAN/ENG	ECO/EDU/SOC
	B.A V	HIST/ECO - P1	EDU/SOC - P1	KAN/HINDI (BASIC)
	B.C.A I	CP	KANNADA (AECC)	ENGLISH (AECC)
	B.C.A III	DAA	OS	KAN/ENG
	B.C.A V	SE	PYTHON	C#
	B.A I	HIST/POL.SC (DSC) - P2	SOC/EDU/ECO/KAN (DSC) - P1	KAN (BASIC)
	B.A III		ENG (BASIC)	
	B.A V	EDU/SOC - P2	HIST/ECO - P2	OEC
	B.C.A I	ACCOUNT/MATHS	CF	ENGLISH (AECC)
12-01-2022 WEDNESDAY	B.C.A III	JAVA	DC	
	B.C.A V	ST	CYBER	
	B.A I	ECO/KAN/HR (OEC)	SOC/EDU/ECO/KAN (DSC) - P2	
	B.A III	HISTORY	KAN (SEC)	
	B.A V	POL..SC/KAN/ENG - P1	POL..SC/KAN/ENG - P2	
13-01-2022 THURSDAY	B.C.A I			
	B.C.A III			
	B.C.A V			

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B.R. Darur First Grade College, Harugeri - 591220

Class: B.Com IV SEM

Internal Test - I (2021-22)

Subject: Corporate Accounting-II

Time: 1 Hour
Max Marks: 20

SECTION-A

II. Answer the following questions (Any 5)

5x2=10

- a) What is Liquidation?
- b) Who is Liquidator?
- c) What do you mean by Internal Reconstruction?

SECTION -B

II Answer the following questions (Any 2)

2X5 =10

2. Explain the types of Liquidation.

3. Roopa Ltd. Went into voluntary liquidation with the following liabilities:

- a) Secured Creditors Rs.80,000(securities realised Rs.1,00,000)
- b) Preferential creditors Rs.2,400
- c) Unsecured creditors rs.1,22,000
- d) Liquidation expenses Rs.1,000

The liquidator is entitled to a remunerations of 3% on the amount realised (including securities in the hands of secured creditors) and 1.5% on the amount distributed to unsecured creditors. The various assets (excluding the securities in the hands of the secured creditors)realised are RRRs.1,04,000. Prepare the liquidator's final statement of account showing the payment made to the unsecured creditors.

4. Badluck Co Ltd decided to go in for internal reconstruction which was approved by the Court. The scheme of reconstruction is as follows

(a) 1,00,000 equity shares of Rs. 10 each fully paid be reduced by Rs. 7 per share.

(b) 20,000 preference shares ofRs. 100 each fully paid be reduced by Rs. 20 per share.

(c) The reduction amount of share capital is utilised to write off the accumulated loss balance of Rs. 3,60,000, preliminary expenses of Rs. 1,00,000 and the balance is used to write off the patents.

Pass the journal entres to give effect to the above scheme.



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SVE SOCIETY'S

B .R. Darur First Grade College, Harugeri - 591220

Class: B.Com VI SEM
Subject: AUDITING

Internal Test - II (2021-2022)

Time: 1 Hour
Max Marks: 20-

SECTION-A

2x5=10

- I. Answer the following questions (Any 5)**
- What is Engagement letter?
 - What is mistake?
 - What do you mean by Verification?
 - What is Audit Report?
 - What is Qualified Report?
 - Mention ant two contents of Audit Report?

SECTION -B

5 x2 =10

- II Answer the following questions (Any 2)**
- Write the difference between Investigation, Verification, and Valuation.
 - Explain the types of Audit Report.
 - What is Audit Report? And write the features of audit report.



P.S.R.
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Shri Vrushabhendra Education Society's

B. R. DARUR FIRST GRADE COLLEGE

Tal. Raibag]

HARUGERI

[Dist. Belagavi

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ASSIGNMENT

2021 -2022

PROGRAMME :

SUBJECT :


Student Name : _____

Semester : _____ Exam Reg. No. _____

Date : _____ UUCMS Register No. : _____



Sign. of Student


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Sign. of H.O.D.

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R. DARUR FIRST GRADE COLLEGE, HARUGERI

I / II INTERNAL TEST

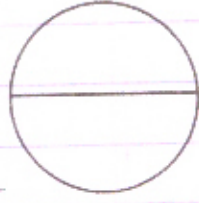
Name : _____ Exam Reg. No. _____

MS Reg. No. _____ Semester : _____

Programme : _____ Subject : _____


Supervisors Sign. : _____ Evaluator Sign. : _____

Total Marks



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Taluk - 601220. Dt. Belagavi



RANI CHANNAMMA UNIVERSITY

BELAGAVI

REGULATIONS AND COURSE STRUCTURE
GOVERNING THE CHOICE BASED CREDIT SYSTEM SEMESTER
SCHEME WITH MULTIPLE ENTRY AND EXIT OPTIONS IN
BACHELOR OF COMMERCE
IN THE
FUCULTY OF COMMERCE

BACHELOR OF COMMERCE (Basic/Hons.)
Ist and IInd Semestersw.e.f.

Academic Year 2021-22 and Onwards

Under
New Education Policy - 2020

**Curriculum Framework and Scheme of Teaching &
Evaluation to be introduced from the
Academic Year 2021-22**

**Based on
NATIONAL EDUCATION POLICY 2020 GUIDELINES**

**Four Year Undergraduate Program
Bachelor of Commerce (B.Com.)**

- A.B.Com. Regulations**
- B.Program Structure**
- C.Course Contents**
- D.Annexure**

- g) A Small project work concerning the achievements of India in different fields
- h) Evolution of study groups/seminar circles on Indian thoughts and ideas
- i) Activity exploring different aspects of Indian civilizations
- j) Involvement in popularization programmes such as scientific temper
- k) Innovative compositions and creations in dance/music/theatre and visual arts.
- l) Any other activities such as Cultural Activities as prescribed by the University.

Evaluation of Co-curricular and Extension Activities shall be as per the procedure evolved by the university from time to time.

J. CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:

Total marks for each course shall be based on continuous assessments and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, it is necessary to have uniform pattern of 40 : 60 for IA and Semester End theory examinations respectively and 50 : 50 for IA and Semester End practical examinations respectively, in all the Universities, their Affiliated and Autonomous Colleges.

Total Marks for each course = 100%
 Continuous assessment (C1) = 20% marks
 Continuous assessment (C2) = 20% marks
 Semester End Examination (C3) = 60% marks.

Evaluation process of IA marks shall be as follows.

- a) The first component (C1) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment and score process should be completed after completing 50% of syllabus of the course/s and within 45 working days of semester program.
- b) The second component (C2) of assessment is for 20% marks. This shall be based on test, assignment, seminar, case study, field work, internship / industrial practicum / project work etc. This assessment and score process should be based on completion of remaining 50 percent of syllabus of the courses of the semester.
- c) During the 17th - 19th week of the semester, a semester end examination shall be conducted by the University for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- d) In case of a student who has failed to attend the C1 or C2 on a scheduled date, it shall be deemed that the student has dropped the test. However, in case of a student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Program Coordinator / Principal. The Program Coordinator / Principal in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester

- end examinations.
- e) For assignments, tests, case study analysis etc., of C1 and C2, the students should bring their own answer scripts (A4 size), graph sheets etc., required for such tests/assignments and these be stamped by the concerned department using their department seal at the time of conducting tests / assignment / work etc.
- f) The outline for continuous assessment activities for Component-I (C1) and Component-II (C2) of a course shall be as under.

Outline for continuous assessment activities for C1 and C2

Activities	C1	C2	Total Marks
Session Test	10% marks	10% marks	20%
Seminars/Presentations/Activity	10% marks		10%
Case study /Assignment / Field work / Project work etc.		10% marks	10%
Total	20% marks	20% marks	40%

- g) For practical course of full credits, Seminar shall not be compulsory. In its place, marks shall be awarded for Practical Record Maintenance. (the ratio is 50% : 50%)
- h) Conduct of Seminar, Case study / Assignment, etc. can be either in C1 or in C2 component at the convenience of the concerned teacher.
- i) The teachers concerned shall conduct test / seminar / case study, etc. The students should be informed about the modalities well in advance. The evaluated courses / assignments during component I (C1) and component II (C2) of assessment are immediately provided to the candidates after obtaining acknowledgement in the register by the concerned teachers(s) and maintained by the Chairman in the case of a University Post-Graduate Department and the Principal / Director in the case of affiliated institutions. Before commencement of the semester end examination, the evaluated test, assignment etc. of C1 and C2 shall be obtained back to maintain the m till the announcement of the results of the examination of the concerned semester.
- j) The marks of the internal assessment shall be published on the notice board of the department / college for information of the students.
- k) The Internal assessment marks shall be communicated to the Registrar (Evaluation) at least 10 days before the commencement of the University examinations and the Registrar (E) shall have access to the records of such periodical assessments.
- l) There shall be no minimum in respect of internal assessment marks.
- m) Internal assessment marks may be recorded separately. A candidate, who has failed or rejected the result, shall retain the internal assessment marks.

K. CONDUCT OF EXAMINATIONS:

A candidate shall register for all the courses/papers of a semester for which he/she fulfills the requirements, when he/she appears for examination of that semester for the first time.

- (a) There shall be Theory and Practical examinations at the end of each semester, ordinarily during November-December for odd semesters and during May -June for even semesters, as prescribed in the Scheme of Examinations.
- (b) Unless otherwise stated in the schemes of examination, practical examinations shall be conducted at the end of each semester. They shall be conducted by two examiners, one internal and one external and shall never be conducted by both internal examiners. The statement of marks sheet and the answer books of practical examinations shall be sent to the Registrar (Evaluation) by the Chief Superintendent of the respective Colleges immediately after the practical examinations.
- (c) The candidate shall submit the record book for practical examination duly certified by the course teacher and the H.O.D/staff in-charge. It shall be evaluated at the end of the Semester at the practical examination.

L. MINIMUM FOR A PASS:

- (a) No candidate shall be declared to have passed the Semester Examination as the case may be under each course/paper unless he/she obtains not less than 35% marks in written examination / practical examination and 40% marks in the aggregate of written / practical examination and internal assessment put together in each of the courses and 40% marks (including IA) in Project work and viva wherever prescribed.
- (b) A candidate shall be declared to have passed the program if he/she secures at least 40% of marks or a CGPA of 4.0 (Course Alpha-Sign Grade P) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as theory papers / practical / field work / internship / project work / dissertation / viva-voce, provided the candidate has secured at least 40% of marks in the semester end examinations in each unit.
- (c) The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.00 (Alpha-Sign Grade B⁺).
- (d) A candidate who passes the semester examinations in parts is eligible for only Class, CGPA and Alpha-Sign Grade but not for ranking.
- (e) The results of the candidates who have passed the last semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed the Lower Semester Examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- (f) If a candidate fails in a subject, either in theory or in practicals, he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practicals, separately) as stated above.

M. PEDAGOGY/ANDRAGOGY/HEUTAGOGY

The programme consists of Lectures and Practical sessions both inside and outside the classroom. Lectures will be supplemented with tutorial classes which encompass Student Seminars, Case Studies, Group Discussions, Role play activities and hands on computer use.

N. TEACHING AND EVALUATION

M.Com graduates with any specialization with B.Com, as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (except languages and compulsory additional subjects) mentioned in this regulation. The Discipline Specific Courses shall be compulsorily taught by M.Com graduates only. Languages and additional subjects shall be taught by the post graduates as recognized by the respective board of studies.

O. MEDIUM OF INSTRUCTION

The medium of instruction shall be in English. However, a candidate will be permitted to write the examination either in English or in Kannada.

P. SCHEME OF EXAMINATION

Guidelines for Continuous Internal Evaluation and Semester End Examination

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20 % weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with four marks each:
 - i. Individual Assignments
 - ii. Seminars/Class Room Presentations/ Quizzes
 - iii. Group Discussions /Class Discussion/ Group Assignments
 - iv. Case studies/Case lets
 - v. Participatory & Industry-Integrated Learning/ Filed visits
 - vi. Practical activities / Problem Solving Exercises
 - vii. Participation in Seminars/ Academic Events/Symposia, etc.
 - viii. Mini Projects/Capstone Projects
 - ix. Any other academic activity

- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 40% weightage (40 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 25 marks each and the same is to be scaled down to 10 marks each. Standard format is given below.
- c. In case of 50 percent of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

Template for IAT

Internal Assessment Test - Bachelor of Commerce (B.Com.)

Duration: 1 Hour

Total Marks: 25

SECTION-A

I. Answer any two of the following questions. Questions are asked on Remembering. (2 x 2= 4)

- 1.
- 2.
- 3.

SECTION- B

II. Answer any two of the following questions. Questions are asked on Understanding and Applying. (2 x5= 10)

- 4.
- 5.
- 6.

SECTION- C

III. Answer any one of the following questions. Questions are asked on analyzing and evaluating. (1x 11=11)

- 7.
- 8.

Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf

Q. MINIMUM PERCENTAGE FOR PASS

- i. A candidate shall be declared to have passed the examination only when he/she obtains not less than 40% marks in written examination in each paper (exclusive of IA marks) and 40% marks in the aggregate of semester end examination.
- ii. A candidate who fails in any paper under Group - I, II, III IV, V VI and VII shall take the examinations only in the failed paper(s) at any specific examination within the period of six years from the date of admission to the first semester.

Estd : 1983

ಶ್ರೀ ವೃಷಭೇಂದ್ರ ಶಿಕ್ಷಣ ಸಂಸ್ಥೆಯು

Phone No : 08331 - 257853



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B. R. DARUR FIRST GRADE COLLEGE, HARUGERI - 591220

Tq : Raibag

NAAC Reaccredited with 'A' Grade

Dist : Belagavi

Affiliated to Rani Channamma University, Belagavi

E-mail : svesaccharugeri@gmail.com

Website : www.svesaccharugeri.org

Ref. No. SVESCH /2021-22


Date:

Notice

The following is the internal examination committee formed for the
Academic year: 2021-2022

Sl.No	Name of the faculty	Position
1	Dr. Vinod Kamble	Chairman
2	Dr. Ramesh Kamatagi	Member
3	Prof. Rajendra Helavi	Member
4	Prof. Mantesh Kunderagi	Member




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