

BANGALORE UNIVERSITY
BREAK UP OF INTERNAL ASSESSMENT MARKS

Department of Commerce (B.Com)

With effect from the Academic Year 2014-15

Test	20
Attendance	5
Skill Development Records	5
Total	30

With effect from the Academic Year 2020-21

Test	20
Attendance	5
Skill Development Records	5
Total	30

Department of Management (BBA)

With effect from the Academic Year 2014-15

Test	20
Attendance	5
Skill Development Records	5
Total	30

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Principal Grade-I
B.N.M. Degree College
Banashankari 2nd Stage.
Bangalore-560 070.

With effect from the Academic Year 2020-21

Test	20
Attendance	5
Skill Development Records	5
Total	30

Department of M.Com

Practical Exam	10
Record	10
Attendance	5
Viva- Voce Examination	5
Total	30

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BANGALORE UNIVERSITY

Master of Commerce
M.Com (Degree) Regular
(CBCS – Semester Scheme)
New Syllabus: 2020-21

(Revised Syllabus as on BOS held on 11th December 2020)

Chairperson – BOS

Prof. R. Sarvamangala

DEPARTMENT OF COMMERCE
JNANABILARATHI CAMPUS,
BENGALURU - 560056

*Banashankari 2nd Stage
B.N.M. Degree College
Bangalore-560 070*


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Department of NAAC

Appx 'A'

(Refer Para 5 of NCC Gp 'A' Letter No.
G-II/1202/B Cert Exam/2021-22
Dt 03 Jan 2022)

REVISED COMMON SYLLABUS FOR ARMY & NAVY


SUBJECT	WRITTEN		Practical	Total
	Marks as per SNCCO 2020	Revised Marks		
PAPER - I DRILL	10	10	80	90
PAPER - II Weapon Trg	35	35	25	60
PAPER - III MISC				
The NCC	05	05	0	5
National Integration & Awareness	30	35	0	35
Personality Development	65	70	0	70
Leadership	08	10		10
Disaster Management	15	20	0	20
Social Awareness & Community Development	30	30	0	30
Health & Hygiene	25	30	0	30
Adventure Training	15*	0	0	0
Obstacle Training	07*	0	0	0
Total	245	245	105	350

* Removed

REVISED SPECIAL SYLLABUS FOR ARMY

SUBJECT	WRITTEN		PRACTICAL		TOTAL
	Marks as per SNCCO 2020	Revised Marks	Marks as per SNCCO 2020	Revised Marks	
PAPER - IV					
Armed Forces	20	25	0	0	25
Map Reading	25	30	15	20	50
Field Craft & Battle Craft	25	30	15	20	50
Introduction to Infantry Weapons & Equipment	15*	0	0	0	0
Military History	15	25	0	0	25
Communications	10*	0	10*	0	0
Total	110	110	40	40	150

* Removed


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6. Medium of Instruction:

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

7. Registering for the Examination:

A candidate shall register for all the papers of a semester when he appears for the examination of that semester for the first time.

8. Scheme of Examination:

8.1 There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 100 as shown below:

Particulars	Course	Duration	Internal Assessment	Theory Examination	Total Marks
Subject without Practicals	M Com	2 years. (4 Semesters)	30	70	100

8.2 For subjects having practical examination (Advanced Research Methodology) theory examination will remain for 70 Marks, but in the place of Internal Assessment, Practical examination will be conducted, the marks allotment is as follows:

- End Semester Practical Examination 10 Marks
- Record 10 Marks
- Viva-Voce Examination 05 Marks
- Attendance 05 Marks
- Total Marks 30 Marks**

8.3 Each semester will normally have six (Hardcore) and one (soft core) paper and each shall be for 100 marks.

8.4 (i) The composition of theory and internal assessment marks for each paper will be 70 and 30 respectively.

ii. Duration of examination per theory paper of 70 marks shall be for 3 hours, for practicals it will be 1¹/₂ (one and half) hours for each batch.

iii. Practical records will be evaluated as part of the practical examination.

iv. In case of practical examinations, students will be assessed on the basis of knowledge of processes, skills operations involved, results/calculations and reporting.

v. Practical examination will be conducted by the Board of Examiners with Pre-Approved Panel of Examiners.


8.5 Every theory paper shall ordinarily consist of two/three sections, developed to test conceptual skills, understanding skills, comprehension skills, articulation, and application skills in the question paper's composition in examinations.

8.6 (i) In case of theory papers the various components of internal assessment will be as follows:

- a) Assignment - 5 Marks
- b) Attendance - 5 marks (75% => 80% - 1 Mark, 80% > 85% - 2 Marks, 85% > 90% - 3 Marks, 90% to 95% - 4 Marks, 95% => 5 Marks)
- c) Internal Test - 20 Marks

(The test shall be for 1¹/₂ hour duration carrying 40 marks. The marks scored by the candidate shall be later reduced to 20 marks).

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- (ii) The Departmental Council / College / Centre shall notify in the first week of each semester, scheme of internal assessment, containing the details of tests, assignments, and seminars.
- (iii) Co-ordination Committee: In order to monitor IA tests there shall be Co-ordination Committee consisting of the following:
1. Chairman BOS: Chairman
 2. Two Senior Faculty Members
 3. Two members from affiliated colleges as recommended by the BOS
 4. For **Advanced Research Methodology** Subject, A Viva-Voce and Practical Exam for 30 marks will be conducted by the Board of Examiners.
- (iv) At least one week prior to the last working day, I.A. marks secured by the candidates shall be displayed on the notice board.
- (v) The Departmental Council / College / Centre may decide to give test/seminar to candidates who absent themselves for the above, only if the Council is convinced that the absence of the candidate is on valid grounds. However, the Council will allow the candidate to avail of this provision within the duration of that semester.
- (vi) The statement of internal assessment shall be sent to the Registrar (Evaluation) one week prior to the commencement of that particular semester examination.

8.5 Question Paper Pattern:

Section - A:

Answer any Seven Questions out of Ten. Each Question Carries Two Marks (7x2=14)

Section - B:

Answer any Four Questions out of Six. Each Question Carries Five Marks (4x5=20)

Section - C:

Answer any Two Questions out of Four. Each Question Carries Twelve Marks (2x12=24)

Section - D: (Compulsory Skill-based Question on Subject / Paper)

Skill-based Question

(1x12=12)


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10. Classification of Successful candidates:

Minimum for a pass in each paper shall be 40% in Semester paper and 50% in aggregate of all the papers in that semester.

The results of successful candidates at the end of each semester shall be declared on the basis of Percentage of Aggregate Marks and in terms of Grade Point Average (GPA) and alpha – sign grade. The results at the end of the fourth semester shall also be classified on the basis of Percentage of Aggregate Marks and on the basis of the Cumulative Grade Point Average (CGPA) obtained in all the four semesters and the corresponding overall alpha – sign grade. An eight-point grading system, alpha – sign grade as described below shall be adopted.

First Class with Distinction	70% and above (A+, A++ or O)
First Class	60% and above but less than 70% (A)
High Second Class	55% and above but less than 60% (B+)
Second Class	50% and above but less than 55% (B)
Pass Class	40% and above but less than 50% (C)


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Grade Point Average	<4	4-<5	5-<5.5	5.5-<6	6-<7	7-<8	8-<9	9-10
Alpha-Sign Grade:	D	C	B	B+	A	A+	A++	O

The Grade Point Average (GPA) in a Semester and the Cumulative Grade Point Average (CGPA) at the end of fourth semester shall be computed as follows:

Computation of Grade Point Average (GPA):

The grade points (GP) in a course shall be assigned based on the basis of actual marks scored in that course as per the table below. They shall be generally percentages divided by 10. The Grade Point Weights (GPW) shall then be calculated as the product of the grade points earned in the course and the credits for the course. The total GPW for a semester is obtained by adding the GPW of all the courses of the semester.


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BANGALORE UNIVERSITY



BANGALORE UNIVERSITY

NEW SYLLABUS 2020 – 2021
B.COM DEGREE
(FINANCE AND ACCOUNTING)
(CBCS - SEMESTER SCHEME)
(Revised Syllabus as on BOS held on 26th June 2020)

Chairperson – BOS
Prof. R. Sarvamangala

DEPARTMENT OF COMMERCE
Jnana Bharathi Campus, Bangalore-560056

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Principal Grade-I
B.N.M. Degree College
Banashankari 2nd Stage.
Bangalore-560 070.

D. MEDIUM OF INSTRUCTION

The medium of instruction and Examination shall be in English or in Kannada

E. CLASS ROOM STRENGTH OF STUDENTS

There shall be Maximum of 60 students in each section.

F. ATTENDANCE:

- i. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- ii. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- iii. A student who fails to complete the course in the manner stated above shall not be permitted to take the University examination.

G. COURSE MATRIX

Annexure - 1 for B.Com Degree (Finance and Accounting) Course Matrix

H. TEACHING AND EVALUATION:

Chartered Accountants, Cost and Management Accountants, Company Secretaries; M.Com/MBA/M.Com (F&A) MBS graduates with B.Com, B.B.M, BBA & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects (excepting languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

I. PRACTICALS / RECORD MAINTENANCE AND SUBMISSION:

- a. Every college is required to establish a dedicated business lab for the purpose of conducting practical classes & assignments.
- b. In every semester, the student should maintain a Practical Record Book in which the exercises given under each subject, are to be recorded. This Record has to be submitted to the Faculty for evaluation at least 15 days before the end of each semester.
- c. The BOE is authorized to make random surprise visits to the colleges and verify practical records and marks awarded.

J. SCHEME OF EXAMINATION:

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. Of the 30 marks of Internal Assessment(Theory), 20 marks shall be based on Two tests conducted in the pattern as prescribed by Professional Institutions. Each test shall be of at least 30 Minutes duration to be held during the semester. The average of two tests shall be taken as the internal assessment marks. The remaining 10 marks of the Internal Assessment shall be based on Attendance.
- c. The marks based on attendance shall be awarded as given below:

76% to 80% = 02 marks.

81% to 85% = 04 marks.

86% to 90% = 06 marks.

91% to 100% = 10 marks.

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BANGALORE UNIVERSITY

NEW SYLLABUS 2020 – 2021

**B.B.A DEGREE (REGULAR)
(CBCS-SEMESTER SCHEME)**

(Revised Syllabus as on BOS held on 26th June 2020)

**Chairperson – BOS
Prof. R. Sarvamangala**

**DEPARTMENT OF COMMERCE
Jnana Bharathi Campus, Bengaluru-560056**

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Banashankari 2nd Stage
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21. **ANALYSIS OF FINANCIAL STATEMENTS**

The analysis of financial statements is essential for the management.

22. **FINANCIAL STATEMENTS AND MANAGEMENT**

The financial statements are prepared in such a manner that it is useful for the management, investors and other stakeholders.

23. **FINANCIAL STATEMENTS**

- 1. The financial statements are prepared in such a manner that it is useful for the management, investors and other stakeholders.
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25. **FINANCIAL STATEMENTS AND MANAGEMENT**

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Dr. P. V. S. Rao
Dr. P. V. S. Rao College
Department: Dist. Edu.
Bangalore: 560 075

X. **SCHEME OF EXAMINATION:**

- a. There shall be a university examination at the end of each semester. The maximum marks for the university examination in each paper shall be 70.
- b. 30 marks will be for internal assessment carried out by the college. The internal assessment of marks shall be allocated as follows:
- **20 marks from two tests**, which are to be conducted during the semester.
 - i. For First test of 20 marks (1-hour duration), questions to be given from the syllabus component (any of the units).
 - ii. For Second test of 20 marks (1-hour duration), questions to be given from the skill development component of the syllabus.
 - iii. The average of the two tests must be taken as a score for internal assessments.
 - **5 marks for attendance**
The marks based on attendance shall be awarded as given below:
76% to 80% = 02 marks.
81% to 85% = 03 marks.
86% to 90% = 04 marks.
91% to 100% = 05 marks.
 - **5 Marks for skill development/Business lab activities**
Shall be awarded by the faculty concerned based on Skill Development exercises provided in the syllabus of each subject.
- c. With regards to Part-3 called "BUSINESS SKILL DEVELOPMENT COURSE" (BSDC)*, the marks allotment and procedure for marks allotment is given below the course matrix for each semester.

XI. **APPEARANCE FOR THE EXAMINATION**

- a. A candidate shall apply for all the parts in each examination when he/she appears for the first time. A candidate shall be considered to have appeared for the examination only if he/she has submitted the prescribed application for the examination along with the required fees to the university.
- b. A candidate who has passed any language under Part-I shall be eligible to claim exemption from the study of the language if he/she has studied and passed the language at the corresponding level.
- c. Further, candidates shall also be eligible to claim exemption from studying and passing in those commerce subjects which he/she has studied and passed at the corresponding level, subject to the conditions stipulated by the University.
- d. A candidate who is permitted to seek admission to this degree course on transfer from any other University shall have to study and pass the subjects, which are prescribed by the University. Such candidates shall not however, be eligible for the award of ranks.



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XII. MINIMUM FOR A PASS:

Candidates who have obtained a minimum of 35% marks in university examination (i.e. 25 marks out of 70 marks of the theory examination) and 40% in aggregate (i.e. total of university examination and internal assessment marks) in each subject shall be eligible for a pass or exemption in that subject.

XIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

1. The results of the First to Sixth semester degree examination shall be declared and classified separately as follows:
 - a. First Class: Those who obtain 60% and above of the total marks of parts I, II, III and IV
 - b. Second Class: Those who obtain 50% and above but less than 60% of total marks of parts I, II, III and IV
 - c. Pass Class: Rest of the successful candidates who secure 40% and above but less than 50% of marks in part I, II, III and IV.
2. Class shall be declared on the basis of the aggregate marks obtained by the candidates in this degree course including part I, II, III and IV as a whole.
3. Class and ranks shall be declared on the basis of the aggregate marks obtained by the candidate in all the subjects of the first to six semesters of degree course as a whole. However, only those candidates who have passed each semester public examination in the first attempt only shall be eligible for the award of ranks. The first 10 ranks only shall be notified.


Principal, June-1
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