

EXAMINATION POLICY UG & PG

K.L.E Society's JAGADGURU GANGADHAR COLLEGE OF COMMERCE Vidyanagar, Hubli – 580 021.

(Affiliated to Karnatak University Dharwad) Re-accredited by NAAC 'A' Grade with CGPA 3.33

EXAMINATION POLICY

Programme Name: B.Com

NEP - 2021-22

The prescribed courses of 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits, including practical, shall be evaluated for 50 marks. The project work / dissertation shall have 6 credits and be evaluated for 100 marks.

There shall be a continuous assessment of the student. For this purpose, semester examination is divided into two components:

- a) Theory papers / SEC as theory:
 - Formative (Internal) Assessment examinations conducted by the College for 40% of maximum marks allotted for each Course; and
 - Summative (Semester-end) written examination conducted by University after 16th week of the commencement of semester for 60% of the maximum marks allotted for each Course.
- b) Practical / SEC as Practical:
 - Formative (Internal) Assessment examinations conducted by the College for 50% of maximum marks allotted for each course in 14th week of the commencement of semester; and
 - Summative (Semester end) written examination conducted by University after 16th week of the commencement of semester for 50% of the maximum marks allotted for each Course

Formative (Internal Assessment (IA)) examinations:

Theory Papers / SEC as Theory: The College shall conduct IA examination for theory subjects in the 8th week for 10%, 12th week for another 10% of maximum marks allotted for each Course. Duration of examination shall be 1 hour each, 10% shall be allotted for Case study / Assignment / Field work / Project work/ Activity etc and the remaining 10% shall be for seminar on the course.

- Practical: The College shall conduct IA examination for practical paper in the 14th week for 50% of maximum marks allotted for each Course. Duration of examination shall be 3 hours.
- SEC as Practical: The College shall conduct IA examination for SEC paper in the 14th week for 50% of maximum marks allotted for each Course. Duration of examination shall be 2 hours.
- Project work /dissertation: The College shall conduct written IA examination for Project work /dissertation in the 14th week for 50% of maximum marks allotted for each Project work /dissertation. Duration of examination shall be 1 hour.



- iv. The Course teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he/she wishes. Grievances shall be solved by the Course teacher and in complicated cases by the Principal/ representative of Principal as per internal mechanism of the College.
- v. There shall not be any provision for improvement of IA marks or for remaining absent. However, IA exam shall be conducted for students who remained absent due to participation in the events related to co-curricular / curricular activities conducted by recognized organizations.

Non NEP - CBCS / Revised

- Each paper of 100 marks shall carry 20 marks I.A. Out of the 20 marks, 10 marks for two written tests and out of remaining 10 marks, 05 marks for Assignments and 05 marks for attendance, skill development etc.
- 2. In each paper 2 written tests shall be conducted for the award of I.A. marks and each Test is of 1 hour duration for a maximum of 20 marks reduced to 10 marks later. First test shall be conducted in the 8th week and 2nd test in the 12th week of the respective semesters. The average marks attained in the 2 tests for 10 marks shall be taken into account as Final IA marks for the test component.
- 3 The award of IA marks for assignments / Attendance / Skill developments Computer LAB test shall be based on the submission of records by the candidates duly certified by the concerned teachers.
- The Principal shall preserve the IA records of all the students till the declaration of the temester examination results. Examination Committee preserves the answer scripts.
- 5. A list of consolidated IA marks in all the papers of a particular semester duly signed by the IIOD/Staff In charge and Exam Committee shall be submitted to the University Examination section by the college prior to the date of commencement of the semester examination. The Principal shall maintain a Register of IA marks of all the students. This Register shall be kept open for inspection by the University authorities at any time.
- 6. There is no provision for the improvement of 1A marks.
- 7. Online submission of IA marks to the university.









EXAMINATION COMMITTEE MEMBERS



Ref. No. :

EXAMINATION COMMITTEE FOR THE YEAR 2021 - 22

The Examination Committee is constituted for the year 2021 - 22 with the following members:

S. No	Name of the Staff	Signature
1.	Prof. Basavaraj Hubballi	Broot
2.	Prof. Parvati Katti	(Rat.
3.	Shri. Girish D	17
4.	Shri. Suresh Badiger	8

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1.1.1 (h)	Notice of Internal Assessment Question Paper
1.1.1 (i)	Internal Assessment Question Paper
1.1.1 (j)	Notice of Internal Test Timetable
1.1.1 (k)	Invigilator's Duty Chart
1.1.1 (l)	Seating Arrangement
1.1.1 (m)	Internal Assessment Marks Sheet
	2021 - 22

UG



absite : www.klesjgcc.edu.in nail : klesjgcchubli@gmail.com

PHONE: 0836-2372014 (C 0836-4254977 Fax: 0836-2370435

f. No. :

Date: 13/12/2021

NOTICE

EXAMINATION COMMITTEE

All the staff members are hereby informed to prepare the 20 marks question paper as per University pattern for first IA test.

Submit the soft copy to <u>iaexams2021@gmail.com</u> and hard copy to the Convenor, Examination Committee on or before 20.12.2021.

Examination Committee K. L. E. Society's J. G. College of Commarce, Hubballi

REDMI NOTE 5 PRO MI DUAL CAMERA

KLE Society's Jagadguru Gangadhar College of Commerce, Hubballi 1 Internals 2021 Class:B.Com V Sem

Time:1	l hour

Subject: Accounting Theory

SECTION A

Marks:20

5X2=10

I. Answer any 5 of the following:

1. What do you mean by Accounting Theory? ಲೆಕ್ಕ ಶಾಸ್ತ್ರ ಸಿದ್ದಾಂತದ ಎಂದರೇನು

2. What are Accounting Postulates? ಲೆಕ್ಗ ಶಾಸ್ತ್ರ ಕಲ್ಪನೆ ಎಂದರೇನು

3. Expand: 1. AAA 2.GAAP

4.What is Inductive Approach? ಅನುಗಮನ ಮಾರ್ಗ ಎಂದರೇನು

5.Mention any 2 Objectives of Measurement of Assets.

ಆದಾಯದ ಮಾಪನ ಮಾಡುವ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ಹೇಳಿರಿ.

6. Give examples of Intangible Assets. ಆಗೋಬೆರ ಅಸ್ಥಿಯ ಉದಾಹರವೆ ದೊಡಿರಿ.

Section B

2X5=10

II. Answer any 2 of the following:

 Explain the Role and Importance of Accounting Theory ಲೆಕ್ಕ ಶಾಸ್ತ್ರ ಸಿದ್ಧಾಂತದ ಪಾತ್ರ ಮತ್ತು ಮಹತ್ಯವನ್ನು ಸಂಕ್ಷಿಪವಾಗಿ ವಿವರಿಸಿರಿ.

2.Calculate the value of stock at the end of financial year 31-12-2020 from the following given data

Materials	Cost(Rs.)	NRV(Rs.)
A	10000	15000
В	24000	20000
C	30000	36000
D	42000	50000
E	48000	38000

3. Find out the Owners Equity from the given balance sheet under Proprietary Theory.

Balance sheet			
Liabilities	Amount	Assets	Amount
Capital	220000	Fixed Assets	330000
Reserves	110000	Current Assets	262500
P&L a/c	70000		
Sundry Creditors	137500	1	
Bills Payable	55000		
	592500		592500

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K. L. E. Society's J. G. College of Commerce, Hubballi,

B.Com V Semester First Internal Test 2021-22 Sub: Financial Services Time: I Hour Max Marks: 20

L Answer any five of the following:

 $(5^{+}2=10)$

1. Define Financial Services, ಹಣಕಾಸಿನ ಸೇವೆಗಳ ವ್ಯಾಖೆ ನೀಡಿ

2. What do you mean by Loan Syndication? ಸಾಲದ ස්වෙ රස්ත් ಎಂದರೇನು?

3. Define Lease Financing. ಗೇಣಿ ಹಣಕಾಸು ಇದರ ವ್ಯಾಖೇ ನೀಡಿ

4. Give the meaning of Sale and Lease back. ಮಾರಾಟ ಮತ್ತು ಮರು ಗೇಣಿಯ ವ್ಯಾಖ್ಯೆ ನೀಡಿರಿ,

5. What do you mean by Custodial Services? ಕನ್ನೂಟಿಯಲ್ಲೇವೆಗಳು ಎಂದರೇನು?

6. What is Cross border Lease? ಅದ್ದಗಡಿಯ ಗೇವೆ ಎಂದರೇಸು?

II. Answer any one of the following:

(1*10=10)

1. What are the features of Financial Services? あちゃふえ えぜパイヤ じきゅイヤスシ ひょうろう.

Explain any five types of Lease, ritedub acts ವಿಧಗಳನ್ನು ವಿವರಿಸಿರಿ.

3. Dell Co, has been analyzing the firm's policy regarding computers, which are now being leased on a yearly rental basis of Rs. 100,000/ per year. The computers can be brought for Ra. 500,000/-. The purchase would be financed by 16% loan repayable in 4 equal installments. The company uses straight line method of depreciation. Corporate tax rate is 50%. Computers would be sold for Rs. 200,000/- at the end of 4 years.

The PV annuity of Re. 1at 8% for 1-4 years is 3.312 and 2.798 (at 16%, for 4years). The following table shows the interest on loan after 50% of tax and PV of Re. 1 for each year.

Year Ended	Interest on Loan after Tax (1-50% Tax)	P.V. Factor (0.08)
1	40,000	0.926
2	32,104	0.857
3	22,945	0.794
4	12,349	0.735

Comment on whether Computers should be brought or Leased.



PRINCIPAL K.L.E. Society's J. G. College of Commerce, HUBLI-21.

		A,B&C
	K.L.E. Society's J.G COLLEGE OF COMMERCE, HUBBALLI	
	II Semester II Internal Test-2021-2022	Time: Ihour
Sub: I	Iuman Resource Management (NEP)	Max. Marks: 20
	Section- A	
I.	Answer any THREE of the following. ಯಾವುದಾದರೂ ಮೂರಕ್ಕೆ ಉತ್ತರಿಸಿ	3x2=06
	1. What is Training? ತರಬೇತಿ ಎಂದರೇನು?	
	 What do you mean by performance appraisal? రాయ్ క్రైయేతోయే చిల్లో జిజిజి ఎందరేలను? 	
	3. What is time wage? ಸಮಯ ಆದಾರಿತ ಕೂಲ ಎಂದರೇನು?	
	4. What is fringe benefit? ಕ್ರಿಂಜ್ ಪ್ರಯೋಜನಗಳು ಎಂದರೇನು?	
	Section- B	
	nswer any ONE of the following ವ್ರಾದಾಟದೂ ಒಂದಕ್ಕೆ ಉತ್ತರಿಸಿ.	1x4=04
	 Explain briefly requisites of Compensation Management. ವೇತನ ನಿರ್ವಹದೆಯ ಅವಶ್ಯಕತಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ. 	
	 Explain advantages of Piece wage system. ತುಂಡು ಅಧಾರಿತ ಕೂಲಿಯ ಅನುಕೂಲತೆಗಳನ್ನು ವಿವರಿಸಿ. 	
	Section-C	
III. Ai	aswer any ONE of the following	1x10=10

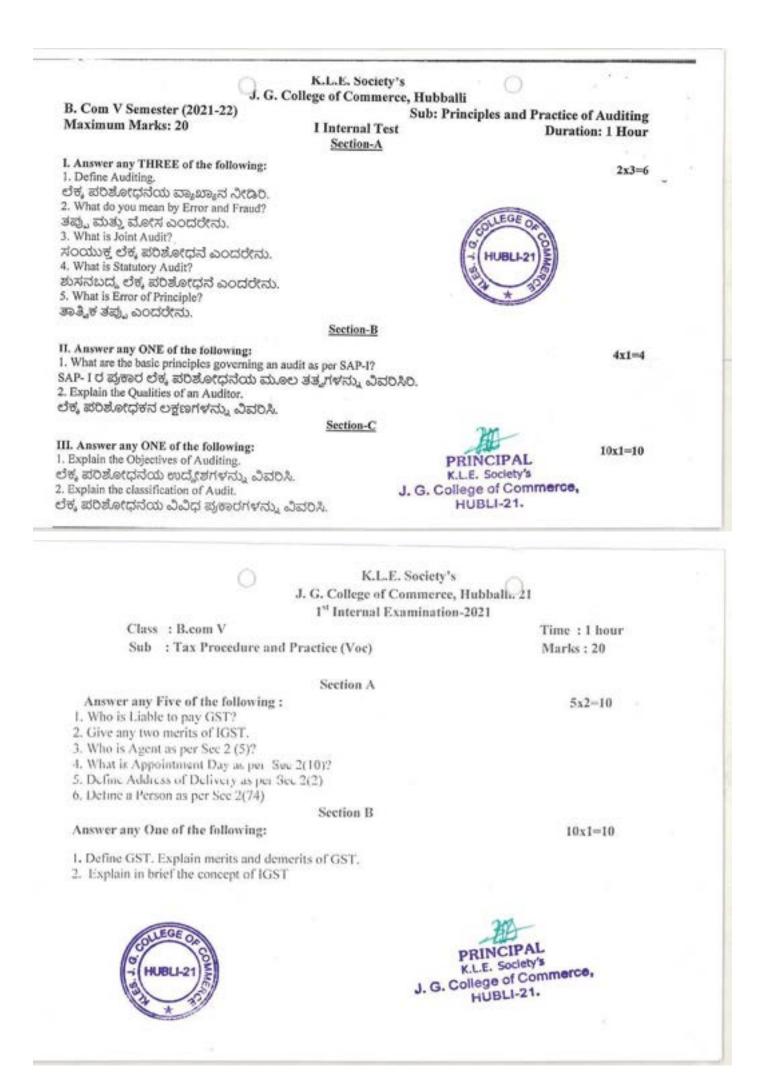
ಯಾವುದಾದರೂ ಒಂದಕ್ಕೆ ಉತ್ತರಿಸಿ 1. Expain different methods of training. ತರಬೇತಿಯ ವಿವಿದ ವಿಧಾನಗಳನ್ನು ವಿವರಿಸಿರಿ.

2. Write an application for the post of sales executive in XYZ Co.Ltd with resume. ಮಾರಾಟ ಕಾರ್ಯನಿರ್ವಾಹಕ ಹುದ್ದಗೆ ಅರ್ಜಿ ಮತ್ತು ವ್ಯಯಕ್ತಿಕ ಪರಿಚಯವನ್ನು ತಯಾರಿಸಿರಿ.



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PRINCIPAL K.L.E. Society's J. G. College of Commerce, HUBLI-21.



K.L.E Society's

J. G. College of Commerce, Hubli.

V Semester 1st Test - Computer Applications in Business. 2021-2022

Max Marks: 20

I) Answer any five questions:

$2 \times 5 = 10$

 $5 \ge 2 = 10$

- 1. Define primary key?
- 2. What is SQL?
- 3. Abbrevate DDL, DML & DCL.
- 4. Define foreign key.
- 5. What do you mean by Cardinality?
- 6. What is RDBMS?

II) Answer any questions

- 1. Explain Record based data models in brief.
- 2. Enlist the String & Date Functions with Syntaxes.
- 3. Write the syntaxes of DDL Commands.



PRINCIPAL K.L.E. Society's J. G. College of Commerce, HUBLI-21.

K. L. E. Society's J G College ofCommerce,Hubballi. First Internal Test 2021-2022 Sub: Entrepreneurship Development

B.Com V Semester

Time: 1 Hour

Max Marks: 20

(5*2=10)

I. Answer any 5 of the following:

1 Define Business Plan.

2.What do you mean by Financial Management?

3.Write any 4 importance of Business plan

4.What do you mean by Mission & Vision statement?

5.Name the decisions involved in Financial Management.

6.State 2 importance of Financial Management.

7.What is Profit Maximization?

III. Answer any 2 of the following:

(2*5=10)

1.Highlight the importance of Business Plan?

2.Distinguish between Profit Maximization and Wealth Maximization.

3. Explain the important decisions of Financial Management.



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-22 202 J. G. College of Commerce, Hubballi.

21.12.2021

NOTICE

K. L. E. Society's

Students of B.Com 1st, Semester are hereby informed that FIRST Internal Test is commenced as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

Days	Timings	1 st Sem.	
Monday	9.00 a.m. to 10.00 a.m.	Financial Accounting - I	
27-12-2021	10.00 a.m. to 11.00 a.m.	Principals of Marketing	
Tuesday	9.00 a.m. to 10.00 a.m.	Kannada / Kannada Kali	
28-12-2021	10.00 a.m. to 11.00 a.m.	Stock Market Operations	
Wednesday	9.00 a.m. to 10.00 a.m.	English / Hindi	
29-12-2021	10.00 a.m. to 11.00 a.m.	Computerized Accounting	
Thursday 30-12-2021	9.00 a.m. to 10.00 a.m.	Contemporary Indian Economy / Fundamentals of Computers	

TIME SCHEDULE FOR FIRST INTERNAL TEST





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J. G. College of Commerce Hubballi-21



K. L. E. Society's J. G. College of Commerce, Hubballi.



21.12.2021

NOTICE

Students of B.Com 3rd, Semester are hereby informed that FIRST Internal Test is commenced as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

Days	Timings	3 rd Sem.
Monday	9.00 a.m. to 10.00 a.m.	Banking Law & Practice
27-12-2021	10.00 a.m. to 11.00 a.m.	Human Resource Management.
Tuesday	9.00 a.m. to 10.00 a.m.	Company Accounts - I
28-12-2021	10.00 a.m. to 11.00 a.m.	Basic English
Wednesday 29-12-2021	9.00 a.m. to 10.00 a.m.	Commercial Arithmetic's / Bus. Statistics
	10.00 a.m. to 11.00 a.m.	Money and Banking
Thursday 30-12-2021	9.00 a.m. to 10.00 a.m.	Kannada / Kannada Kali / Hindi / Add. English

TIME SCHEDULE FOR FIRST INTERNAL TEST

Convener Exam tion Committee K. L. E. Seclary's 1 G. Chillege of Commerce, Hubbelli



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PRINCIPAL K.L.E. Society's J. G. College of Commerce Hubballi-21



K. L. E. Society's J. G. College of Commerce, Hubballi.



07.01.2022

NOTICE

Students of B.Com 5th, Semester are hereby informed that FIRST Internal Test is commenced as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

TIME SCHEDULE FOR FIRST INTERNAL TEST

Days	Timings	5 th Sem.	
Tuesday	2.00 p.m. to 03.00 p.m.	Cost Accounting	
11-01-2022	03.00 p.m. to 04.00 p.m.	Financial Services	
Wednesday	2.00 p.m. to 03.00 p.m.	Accounting Theory	
12-01-2022	03.00 p.m. to 04.00 p.m.	САВ	
	2.00 p.m. to 03.00 p.m.	Indian Economics / E.D	
Thursday 13-01-2022	03.00 p.m. to 04.00 p.m.	Principals & Practice of Auditing	
	04.30 p.m. to 05.30 p.m.	Income Tax / T.P.P	

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Convenor Examination Committee K. L. E. Society's J. G. College of Commerce, Hubball



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PRINCIPAL K.L.E. Society's J. G. College of Commerce Hubballi-21

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SI.	N	Name of the Staff	27.12.2021	28,12,2021	29.12.2021	30.12.2021	Signature
No.		9-00 to 11.00	9-00 to 11.00	9-00 to 11.00	9-00 to 10.00	orginiture	
01	Prof.	Sujata S. Patil	1		1		Aly
02	Dr.	G. L. Karade	1		1		phasedy
113	Prof.	V. S. Kattimath	1		1		Your.
04	Prof.	B.S.Patil		1		1	Bat
05	Prof.	Netravati Gabbur		1	1	1	Sto-
06	Prof.	Nitin S.N.	1		1	1	NIAD
07	Prof.	Gunit N.S.	1	1		1	Gunth
us	Sri.	Mallikarjon Patil		1	1	1	About
(99	Prof.	A. Victor K.	1	1		1	AL
10	Prof.	Meglina Cruz		1	1	1	Alla
11	Prof.	Roshni Adhoni	1	1	1		JAN LON
12	Prof.	Soumya Sajjan		1	1	1	-89
14	Prof.	F A Shaikh		1	1	1	++
15	Prof.	Sachin Bhat	1	1		1	4
16	Prof	Ashwini Hongal	1		1	1 -	aparajal
17	Prof.	Choîtra Hegde	1	1			ell
18	Prof.	Poornima Dundur	1		1	1	poter
19	Prof.	Susheeladevi Betige	1	1	1		Sp.
20	Prof.	Pooja Nalavadi	1		1	1	Poit.
21	Prof.	lqbal Dharwad	1		1	1	Emplace
21	Dr.	Santosh Shelvantar					Samtes

K.L.E. Society's J. G. College of Commerce, Hubli. FIRST INTERNAL TEST for the year 2010--24

Note: 1 Supervision Work is mandatory.

2 Staff members are hereby informed not to avail leave on the above exam dates.

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Examination Committee K. L. E. Society's J. G. College of Commerce, Hubballi

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K.L.E Society's J G College of Commerce, Hubli.

SECOND INTERNAL TEST - 2021-22

Seating Arrangement

B.Com 1ST 3rd and 5th Semester

Hall No.	Roll No.
10	1 - 30
11	31 - 60
12	61 - 90
13	91 - 120
14	121-150
15	151 - 180
16	181 - 205
17	206 - 235
18	236 - 265
19	266 - 295
20	296 - 325
21	326 - 355
Seminar Hall	356 - 374

Examination Committee K. L. E. Society's J. G. College of Commerce, Hubballi

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10 CENTENARY	ಗದ್ಗುರು ಗಂಗಾಧರ ವಾ	မူမွ-೫೮೦ ၀೨೧. CIETY'S COLLEGE OF CO	
Website : www.klos.gcc.edu.in E-mail : klesigcchubli@gmail.com	Third cycle Accreditation by NAAC	at 'A' Level with CGPA of 3.33	PHONE: 0836-2372014 (O) 0836-4254977 Fax: 0836-2370435

Ref. No. :

Date : 25.01.2022

NOTICE

All the staff members are hereby informed to prepare 2nd Internal Tcst 20 Marks Question paper as per University pattern.

Submit the soft copy to <u>iaexams2021@gmail.com</u> and hard copy to the Convenor, Examination Committee on or before 29.01.2022.

Convenor25112002 Examination Committee K. L. E. Society's J. G. College of Commerce, Hubballi



PRINCIPAL

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K. L. E. Society's J. G. College of Commerce, Hubballi.



05.02.2022

NOTICE

Students of B.Com 1st, Semester are hereby informed that SECOND Internal Test will commence as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

Days	Timings	1 st Sem.
Wednesday	9.00 a.m. to 10.00 a.m.	Financial Accounting - I
09-02-2022	10.00 a.m. to 11.00 a.m.	Principals of Marketing
Thursday	9.00 a.m. to 10.00 a.m.	Kannada / Kannada Kali
10-02-2022	10.00 a.m. to 11.00 a.m.	Stock Market Operations
Friday	9.00 a.m. to 10.00 a.m.	English / Hindi
11-02-2022	10.00 a.m. to 11.00 a.m.	Computerized Accounting
Saturday 12-02-2022	9.00 a.m. to 10.00 a.m.	Contemporary Indian Economy / Fundamentals of Computers

TIME SCHEDULE FOR SECOND INTERNALTEST



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PRINCIPAL PRINCIPAL K.L.E. Society's J. G. College of Commerce Hubbelli-21



K. L. E. Society's J. G. College of Commerce, Hubballi.



05.02.2022

NOTICE

Students of B.Com 3rd, Semester are hereby informed that SECOND Internal Test will commence as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

TIME SCHEDULE FOR SECOND	INTERNAL TEST	1
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Days	Timings	3 rd Sem.
Wednesday	9.00 a.m. to 10.00 a.m.	Banking Law & Practice
09-02-2022	10.00 a.m. to 11.00 a.m.	Human Resource Management.
Thursday	9.00 a.m. to 10.00 a.m.	Company Accounts - I
10-02-2022	10.00 a.m. to 11.00 a.m.	Basic English
Friday 11-02-2022	9.00 a.m. to 10.00 a.m.	Commercial Arithmetic's / Bus. Statistics
	10.00 a.m. to 11.00 a.m.	Money and Banking
Saturday 12-02-2022	9.00 a.m. to 10.00 a.m.	Kannada / Kannada Kali / Hindi / Add. English

Examination Committee K. L. E. Society's J. G. College of Commerce, Hubballi



PRINCIPAL PRINCIPAL K.L.E. Society's J. G. College of Commerce Hubballi-21



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K. L. E. Society's J. G. College of Commerce, Hubballi.



05.02.2022

NOTICE

Students of B.Com 5th, Semester are hereby informed that SECOND Internal Test will commence per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

Days	Timings	5 th Sem.
Wednesday	2.30p.m. to 03.30p.m.	Cost Accounting
09-02-2022	03.30 p.m. to 04.30 p.m.	Financial Services
Thursday	2.30p.m. to 03.30p.m.	Accounting Theory
10-02-2022	03.30 p.m. to 04.30 p.m.	CAB
Friday	2.30p.m. to 03.30p.m.	Indian Economics / E.D
11-02-2022	03.30 p.m. to 04.30 p.m.	Principals & Practice of Auditing
Saturday 12-02-2022	2.30p.m. to 03.30p.m.	Income Tax / T.P.P

TIME SCHEDULE FOR SECOND INTERNAL TEST

Examination Committee K. L. E. Society's J. G. College of Commerce, Hubballi



PRINCIPAL PRINCIPAL K.L.E. Society's

J. G. College of Commerce Hubballi-21

K.L.E. Society's

J. G. College of Commerce, Hubli.

SECOND INTERNAL TEST for the year 2021--22

- 1	SI.			09.02	.2022	10.02	.2022	11.02	.2022	12.03	2.2022
	No.		Name of the Staff	9-00 to 11-00	2-30 to 4-39	9-00 to 11-00	2-30 to 4-30	9-00 to 11-00	2-30 to 4-30	9-00 to 10-00	2-30 to 3-30
L	01	Smi	. Sujata S. Patil		1	1		1	1		
	02	Dr.	G. L. Karade	1			1	1			1
	03	Shri	V. S. Kattimath	1	1			1	1		
	04	Shri	B.S.Patil			1	1			1	1
	05	Smt	Netravati Gabbur		1	1		1	1	1	
	06	Shri.	Nitin S.N.	1			1	1		1	1
	07	Shri.	Gunit N.S.	1	1	1			1	1	-
	08	Sri.	Mallikarjun Patil			1	1	1		1	1
	09	Dr.	A. Victor K.	1	1	1			1	1	
	10	Smt.	Meglina Cruz			1	1	1	-	1	1
	11	Smt	Roshni Adhoni	1	1	1		1	1		-
1	2 1	Dr.	Soumya Sajjan			1	1	1		1	1
1	3 3	šint.	Shilpa Sungar		1	1			1	1	
1	4	hn.	F A Shnikh	1	1	1	1			1	
1	3	her.	Sachin Bhai	1				1	1	1	1
1	6 5	mr.	Ashwini Hongal	1		1	1				1
1	7 1	fiss.	Chaitra Hegde	1			1	1		1	1
1	8 1	fiss.	Poomima Dundur	1		1	1	1	-		1
1	9 S	mt.	Susheeladeví Betigeri	1	1				1	1	-
2	0 1	liss.	Pooja Nalavadi	1			1	1	-	1	1
2	1 5	hri.	Iqbal Dharwad		1			-	1	-	
2	2 0	r.	S. S. Sheelwant		1			-	1	-	-

B.Com. 1st, 3rd & 5th Semester - Supervision Chart

Note: 1. Supervision Work is mandatory.

2. Staff members are hereby informed not to avail leave on the abe

Convenor Examination Committee K. L. E. Society's J. G. College of Commerce, Hubballi

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PRINCIPAL PRINCIPAL K.L.E. Society's J. G. College of Commerco Hubballi-21

J G College of Commerce, Hubli.

SECOND INTERNAL TEST - 2021-22

Seating Arrangement

B.Com 1ST, 3rd and 5th Semester

	Hall No.	Roll No.
	10	1 - 30
0	11	31 - 60
	12	61 - 90
	13	91 - 120
	14	121-150
	15	151 - 180
	16 .	181 - 205
0	17	206 - 235
	18	236 - 265
	19	266 - 295
	20	296 - 325
	21	326 - 355
S	Seminar Hall	356 - 374





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100 TENARY	ವಿದ್ಯಾನಗರ, ಹುಬ್ಬಳ್ಳ-೫೮೦ ೦೨೧. K. L. E. SOCIETY'S	
JAGAD	GURU GANGADHAR COLLEGE OF CO	OMMERCE
Website : www.klesigcc.edu	Third cycle Accreditation by NAAC at 'A' Level with CGPA of 3.33	PHONE : 0836-2372014 (O)

Website : www.klesigcc.edu.in	PHONE: 0836-2372014
E-mail : klesigcchubli@gmail.com	0836-4254977
	Fax: 0836-2370435
	09.07.2022

Ref. No. :

Date :

NOTICE

First I.A. Time Table

Students of B.Com 2nd, Semester are hereby informed that First Internal Test will commence as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

TIME SCHEDULE FOR FIRST INTERNAL TEST

Days / Date	Timings	2 nd Sem Subjects
Wednesday	9.00 a.m. to 10.00 a.m.	Financial Accounting - 11
13-07-2022	10.00 a.m. to 11.00 a.m.	Entrepreneurship Development
Thursday	9.00 a.m. to 10.00 a.m.	Human Resource Management
14-07-2022	10.00 a.m. to 11.00 a.m.	Generic English 🦟
Friday	9.00 a.m. to 10.00 a.m.	Computer Science / OF Managerial Economics
15-07-2022	10.00 a.m. to 11.00 a.m.	Environmental Studies
Saturday 16-07-2022	9.00 a.m. to 10.00 a.m.	Kannada / Hindi

Sphar2 Convenor Examination Committee

R. L. E. Society's J. G. College of Commerce, Hubball

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PRINCIPAL





JAGADGURU GANGADHAR COLLEGE OF COMMERCE VIDYANAGAR, HUBBALLI-580 021.

Third cycle Accreditation by NAAC at 'A' Level with CGPA of 3.33

Website : www.klesigcc.edu.in E-mail : klesjgcchubli@gmail.com PHONE: 0836-2372014 (O) 0836-4254977 Fax: 0836-2370435

Ref. No. :

Date :

09.07.2022

NOTICE

First I.A. Time Table

Students of R.Com 4th, Semester are hereby informed that First Internal Test will commence as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

TIME SCHEDULE FOR FIRST INTERNAL TEST

Days / Date	Timings	4th Sem Subjects
Wednesday	9.00 a.m. to 10.00 a.m.	Commercial Law
13-07-2022	10.00 a.m. to 11.00 a.m.	Company Accounts II
Thursday	9.00 a.m. to 10.00 a.m.	International Trade and Institution
14-07-2022	10.00 a.m. to 11.00 a.m.	Commercial Arithmetics
Friday	9.00 a.m. to 10.00 a.m.	Basic English
15-07-2022	10.00 a.m. to 11.00 a.m.	Kannada / Hindi / Additional English
Saturday 16-07-2022	9.00 a.m. to 10.00 a.m.	Fundamentals of Financial Management

onvenorabl 2022 Examination Committee K. L. E. Society's

J. G. College of Commerce, Hubbs?

PRINCIPAL

VIDYANAGAR, HUBBALLI-580 021.

Third cycle Accreditation by NAAC at 'A' Level with CGPA of 3.33

Website : www.klesjgcc.edu.in E-mail : klesjgcchubli@gmail.com

0836-4254977 Fax: 0836-2370435

PHONE: 0836-2372014 (O)

Ref. No. :_

Date 09.07.2022

NOTICE

First I.A. Time Table

Students of B.Com 6th, Semester are hereby informed that First Internal Test will commence as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

Days / Date	Timings	6 th Sem Subjects
Wednesday	2.00p.m. to 3.00p.m.	Cost Accounting II
13-07-2022	3.00 p.m. to 4.00 p.m.	Business Law
Thursday	2.00p.m. to 3.00p.m.	Principles of Foreign Exchange
14-07-2022	3.00 p.m. to 4.00 p.m.	CAB
Friday	2.00p.m. to 3.00p.m.	Industrial Economics / E.D
15-07-2022	3.00 p.m. to 4.00 p.m.	Management Accounting
Saturday 16-07-2022	2.00p.m. to 3.00p.m.	Income Tax / T.P.P

nor Examination Committee K. L. E. Society's J. G. Callege of Commerce, Hub

fgal) PRINCIPAL

SI.	N	one of the Staff	10000	12022	14.03	2022	Supervision Chart 15.07.2022		16.07.3022		
No.	THORE IN USE STAIL		9-05 at 11,00	2-00 to 01.00	9-00 to 11.00	2-08 to 04.00	9-00 to 12.00	2-00 to 04.00			Signature
01	Dr.	G. L. Karade	1		1		1		1		shasals
02	Prof.	V. S. Kattimath	1		1		1		1		
03	Prof.	B.S.Patil	1		1		1		1		The .
04	Prof.	Nettovati Gabbur	1			1	1	-		1	
05	Prof.	Nitin S.N.		1	1			1	1		AP
06	Prof.	Gunir N.S.	1			t	1	-	+	1	
67	Sri.	Mallikatjun Paril		1	1	-			1	1	land
-0.6	(Ov	A. Vietne K.	-	1	1			1			The
09	Prof.	Meglina Cruz		1	1				1		
10	Prof.	Roshoj Adboni	1			1	1	1	1		
11	1.4	Soumya Saljan		1	1	+				1	Bollow
12	Prof.	F A Shaikh						1	1		1
\$3	Prof.	Sachin Bhar		. 1	1			1	1		fre
			1		I	1	1				-
14	Pruf	Ashwini Hongal	- U			1	1			1	
15	Prof.	Chaima Hegde	1				1		1	1	CEEL
16	Peuf.	Poornima Dundue	1			1	1			1	20000
17	Prof.	Susheeladeri Beiigi	1			1	1	-		1	and
18	Prof.	Poojs Nalavadi	1		1		1	-	1		50G_

0

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SL No.	Name of the Staff		13,07,2022		14.07.2022		15.07.2022		16.07.2022		
	-	Contraction of the second s	9-00 to 11.00	2-09 to 04.00	9-00 to 11,00	2-00 to 04.00	9-00 to 11.09	2-00 to 04.00	9-00 to 10.00 2-00 to 63.00		Signature
19	fox:	Santush Shelvantar	1	1	1			1	1	2-92-03-00.00	
20	Prof.	Megha Patit			1					-	Andredo
21	Smt.	Shilpa Sumpar					1	1	1		HyParth
			4		1		1		1		S&mageor
22	Dr.	Asha Bhudei	-	1		1				1	00
			14.	08	14	(18	14	194	14	08	00

1 Supervision Work is mandatory.

2 Staff members are hereby informed not to avail leave on the above exam dates.

Convenor Examination Committee K. L. E. Society's J. G. College of Commerce, Hubball



PRINCIPAL PRINCIPAL K.L.E. Society's J.G. College of Commerce Hubball-21

K.L.E Society's J. G. College of Commerce, Hubballi.

FIRST INTERNAL TEST for the year 2021-22 SEATING ARRENGMENT

	n semester	
lall No's	Roll No's (From - To)	
10	1-30	
11	31-60	
12	61-90	
13	91-120	
14	121-150	
15	151-180	
16	181-205	
17	206-235	OC HUR
18	236-265	120
19	266-295	
20	296-325	
21	326-350	

B.Com II Semester

Note: College Uniform & ID card is compulsory

Examination Committee IL & E. Boolety's J. G. College of Commerce, Hubball



PRINCIPAL J. G. COLLEGE OF COMMEN-HUBLI.

K.L.E Society's J. G. College of Commerce, Hubballi.

FIRST INTERNAL TEST for the year 2021-22 SEATING ARRENGMENT B.Com IV Semester

Hall No's	Roll No's (From - To)
10	1-30
11	31-60
12	61-90
13	91-120
14	121-150
15	151-100
16	181-205
17	206-235
18	236-265
19	266-295
20	296-325
21	326-355
Seminar Hall	356-380

COLLEGE OF COLLEGE OF

Note: College Uniform & ID card is compulsory

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Examination Committee K. L. E. Society's J. G. College of Commerce, Hubballi



PRINCIPAL PRINCIPAL J. G. COLLEGE OF COMMER-H U B L I.

K.L.E Society's J. G. College of Commerce, Hubballi.

FIRST INTERNAL TEST for the year 2021-22 SEATING ARRENGMENT

B.Com VI Semester

Hall No's	Roll No's (From - To)	
1	1 - 40	
2	41 - 80	
3	81 - 120	
4	121 - 160	
5	161 - 200	
6	201 - 240	
7	241 - 280	
13	281-292	

Note: College Uniform & ID card is compulsory

Examination Committee K. L. E. Society's J. G. College of Commerce, Hubball

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VII	ANGADHAR COLLEGE OF COMMERCE DYANAGAR, HUBBALLI-580 021. the Accreditation by NAAC at 'A' Level with CGPA of 3.33 PHONE : 0836-2372014 (O)
Ref. No. :	0836-4254977 Fax : 0836-2370435
	03708/2022
	NOTICE
	re informed to submit Second Internal Test question
to Prof. Basavaraj Hubba	Karnataka University pattern on or before 08-08-2022
And submit softcopy	
iaexams2021@gmail.com	1.
De Carlora A	22/2/2022
Examination Com K. L. E. Society	mittee flati
J. G. College of Common	PRINCIPAL
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and	
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Ref. No. :

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Date : 12.08.2022

NOTICE

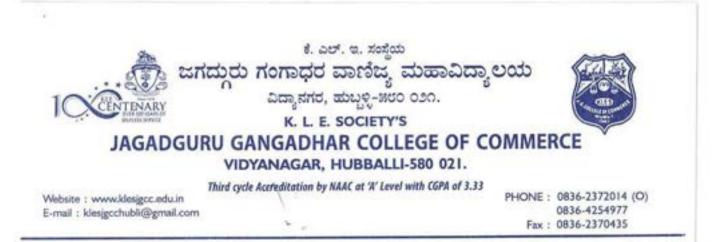
Second I.A. Time Table

Students of B.Com 2nd, Semester are hereby informed that Second Internal Test will commence as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

Days / Date	Timings	2 nd Sem Subjects		
Tuesday	8.30 a.m. to 09.15 a.m.	Financial Accounting - II		
16-08-2022	9.15 a.m. to 10.00 a.m.	Entrepreneurship Development		
Wednesday	8.30 a.m. to 09.15 a.m.	Human Resource Management		
17-08-2022	9.15 a.m. to 10.00 a.m.	Generic English		
Thursday	8.30 a.m. to 09.15 a.m.	Computer Science / Managerial Economics		
18-08-2022	9.15 a.m. to 10.00 a.m.	Environmental Studies		
Friday 19-08-2022	8.30 a.m. to 09.15 a.m.	Kannada / Hindi		

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Ref. No. :_

Date : 12.08.2022

NOTICE

Second I.A. Time Table

Students of B.Com 4th, Semester are hereby informed that Second Internal Test will commence as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

Days / Date	Timings	4th Sem Subjects		
Tuesday	8.30 a.m. to 09.15 a.m.	Commercial Law		
16-08-2022	9.15 a.m. to 10.00 a.m.	Company Accounts II		
Wednesday	8.30 a.m. to 09.15 a.m.	International Trade and Institution		
17-08-2022	9.15 a.m. to 10.00 a.m.	Commercial Arithmetics/Bus S		
Thursday	8.30 a.m. to 09.15 a.m.	Basic English		
18-08-2022	9.15 a.m. to 10.00 a.m.	Kannada / Hindi / Additional English		
Friday 19-08-2022	8.30 a.m. to 09.15 a.m.	Fundamentals of Financial Management		





Ref. No. :

Date : 12.08.2022

NOTICE

Second I.A. Time Table

Students of B.Com 6th, Semester are hereby informed that Second Internal Test will commence as per the following schedule. Attendance is compulsory and performance in Test will be taken into consideration for allotting Internal Marks.

Days / Date	Timings	6 th Sem Subjects		
Tuesday	11.00 a.m. to 11.45 a.m.	Cost Accounting II		
16-08-2022	11.45 a.m. to 12.30 p.m.	Business Law		
Wednesday	11.00 a.m. to 11.45 a.m.	Principles of Foreign Exchange		
17-08-2022	11.45 a.m. to 12.30 p.m.	CAB		
Thursday	11.00 a.m. to 11.45 a.m.	Industrial Economics / E.D		
18-08-2022	11.45 a.m. to 12.30 p.m.	Management Accounting		
Friday 19-08-2022	11.00 a.m. to 11.45 a.m.	Income Tax / T.P.P		



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K.L.E.	Society's J. G. College of Commerce, Hubbl.
SECO	ND INTERNAL TEST for the year 202122
	2nd, 4th & 6th Semester - Supervision Chart

SI.		dame of the Staff	16.08	2022		2022	15.03	3022	19.68	2022		
No,		withe of the stati	$2\text{-}00 \pm 03.30$	4-00 to 45.30	$2.00 \pm 0.1.50$	4-00 to 05.30	2-00 to 10.30	4-00 to 05.38	2-60 to 63,30	4-00 \$+ 05.30	Signature	
01	De.	G. L. Karade	1			1	1.		1		Burnado	
62	Prof.	V.S. Kattimath	1	·		1	1	1	1	-	Ver	
63	Prof.	B.S.Papil	1			1	1		1		A.	
04	Prof.	Nettavati Gabbar	1			1	1	1			SP-	
05	Prof.	Nitin S.N.		1	1		1		1		Special	
06	Prof.	Gaur N.S.	1			1	1			1	ac.	
07	Srì.	Mollikarjan Paril		1	1		-	1	- 1			
08	De.	A. Viene K.		1	1			1	1			
09	Prof.	Magina Crus		1	1		1.	0			KIL	
10	Prof.	Roshni Adhoni	1			1	1.	1			(RALer)	
11	Dr.	Soutiya Sajjan		I.	1			1	1		Curt	
12	Prof.	F A Shuikh		1	1				1	1	- 56.6	
13	Prof.	Sachin Ilhat	1			1	1	110		1	Story of	
14	Prof	Ashwini Hongal	1			1	1			1	Change I	
15	Prof.	Chaim Hegde	1	1	1			1	1	1	CH.	
16	Prof.	Poomina Dundur	1			1	1			1	Parates	
17	Prof.	Sosbeelsdevi Beigeri	1			1			1	1	- Ar	
58	Prof.	Pooja Nalaradi	1		1		1		1		(A)	

SL.	Name of the Staff		16.08,2622		17.08.2022		18.08.2021		19.08.2022			
No.			2-00 to 03.39	4-00 oi 05.30	05-30 2-00 to 03.30	4-00 ro 08.30	2-09-10 03.30	+00 10 00.30	2-00 to 83.30	4-00 to 05.30	Signature	
19	Dr.	Saaroah Shelvantar	1	-1	1				1	1	Bluegel	
20	Prof.	Megha Patil	-	1	1	-	1	1			N.y. Robil	
21	Smt.	Shilpa Sungar		1	1				1	1		
.22	Śmi.	Jahcem Shoukat			1		1	(1)	1			
23	De.	Asha Bhadri		1	1			1		1		

1 Supervision Work is mandatory. Note:

2 Staff members are hereby informed not to avail leave on the above exam dates.

Examination Committee K. L. E. Society's J. G. College of Commerce, Hubball

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J. G. College of Commerce Hubball-21

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K.L.E.Society's

Jagadguru Gangadhar College of Commerce, Hubballi.

Second Internal Test

Seating Arrangements for B.Com II, IV &VI SEM -2021-22

Hall No	Roll No's (From - To)
10	1 to 30
11	31 to 60
12	61 to 90
13	91 to 120
14	121 to 150
15	151 to 180
16	181 to 205
17	206 to 235
18	236 to 265
19	266 to 295
20	296 to 325
21	326 to 355
eminar Hall	356 to 375



Examination Committee K. L. E. Society's J. G. College of Commiss, Hubbelli

KLE Society's JAGADGURU GANGADHAR COLLEGE OF COMMERCE, HUBBALLI. 2021 – 22

STATEMENT OF MARKS

Class : B.Gm. ISt A'

Exam: I - IA .

Subject: FUNDAMENTALS OF COMPUTER CONCEPTS (DEC)

Max Marks: 20

Roll No.	Students Name	Mark
1	ABHISHEK M ANGADI	15
2	ADARSH HOSAMANI	18
3	AISHWARYA RAJU KULAKARNI	15
4	AISHWARYA S MISHRIKOTI	17
5	AJITESH JANGAL	12
6	ALLASAD M NAIKAR	10
7	AMRUTA R JANTALI	20
8	AMRUTA REVANAYYA SANKANNAVAR	20
9	ANITA S POOJARI	20
10	ANNAPURNESHWARI BASAYYA HIREMATH	20
11	ANUSHA RAJU MULE	20
12	APEKSHA V SHETTAR	20
13	APOORVA CHANDRASHEKAR PUJAR	12
14	ASHWINI KELAGERI	15
15	BASAVARAJ AMBIGER	15
16	BHUMIKA M KALE	20
17	CHAITANYA M NARAHARI	18
18	CHAITRA MADANMOHAN MAHASHABDE	18
19	CHETAN B HOMBANNAVAR	15
20	CHETAN M BANDIKATTE	20
21	DEEPA S HARVI	18
22	DHANRAJ S TANKASALI	20
23	DIVYA METRANI	20
24	DIVYA R BAVANAVAR	17
25	DIVYA R JAHAGIRDAR	18
26	GANGADHAR M KAMAT	15

27	GAYATRI Y JALIHAL	
28	GEETA BHANDARI	20
29	HARSHITA SURESH	16
30	JAGRUTI J GALGALI	-> AB 4
31	JEEVAPPA BABU POTADAR	20
32	JYOTHI SHEKHAPPA MATTI	20
33	K RAHUL	20
34	KAVYA BHARAMAGOUDRA	12
35	KUSHI V DESHPANDE	1000
36	MADHU G GORVI	20
37	MAHESH	15
38	MALLIKARJUN MEDAR	-> A B A
39	MANDAR SHRIKANT PATHAK	-> 484
40	MEDHA MAHADEV JOSHI	17
41	MUKTA MRUTHUNJAY PATTANSHETTI	15
41	NAVEEN R HALDIKAR	20
43	NEELAMMA HALEPUJARI	12
43	NEHA BHAT	1.2
45	NISHATH A PANTOJI	20
45	PALLAVI N PATIL	20
47	PARAVATI MUTAGIKAR	20
48	PAVAN M DAYAGODI	20
49	POORNIMA J AKKI	1.5
50	PRADHNYA P RAIKAR	15
51	PRAJWAL M UPPIN	13
52	PRANAV V TENGINAKAI	12
53	PRIYA MALLAPPA BENAKATTI	15
54	PRIYANKA J DAIVADNYA	20
55	and the second se	20
56	PUSHPA SOMANGOUDA PATIL	48
57	RADHA M INAMATI	20
1999	RAKSHITA S CHIKKANAGOUDRA	20
58	SACHIN U BAMMIGATTI	8.0
59	SAHANA S TALIKOTI	20



60	SANDEEP K SONAR	18
61	SANGEETA N KAMBALIMATH	05
62	SARANG P NARANAKAR JOSHI	20
63	SAVITA B NAIKAR	16
64	SAVITA CHANNAYYA PUJAR	18
65	SEEMA S HIREHOLI	15
66	SHARAN RAVI VERNEKAR	17
67	SHASHANK S DALAVI	12
68	SHREYA RAJU SAMMASGI	20
69	SHREYA SAINATH REVANAKAR	18
70	SHRIGOURI KISHOR ANEGUNDI	12
71	SHUBHAD VIDYADHAR PAI	12
72	SHWETA I KURIYAVAR	15
73	SIDDHARTH MOTEBENNUR	10
74	SIMRAN MULLA	20
75	SNEHAL SUNIL GARAGATTI	20
76	SONY B HOSAMANI	12
77	SOWMYA B KULKARNI	14
78	SPOORTHI KATAGIHALLIMATH	18
79	SPOORTHI SALEEK	16
80	SUMANT KALLANAGOUDA HIREGOUDAR	12
81	SURAKSHA D DUBE	12
82	TEJASHWINI HATTALLI	16
83	VANISHREE BETAGERI	18
84	VARSHA MAHENDRAKAR	20
85	VEERESH SHAMBULINGAPPA ARALI	15
86	VIDYA S BANDIWADA	12
87	VIJAYLAXMI I HULSOGI	15.

Signature of the Faculty:

Signature H.O.D, PRINCIPAL K.L.E. Society's J. G. College of Commerce, HUBLI-21.

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KLE Society's

JAGADGURU GANGADHAR COLLEGE OF COMMERCE, HUBBALLI.

2021 - 22

STATEMENT OF MARKS

Class : B.Com. 1st Sem. 'B'

Exam: Ind Intunals

Subject: Stock Morket Operations

Max Marks: 20

Roll No.	Students Name	Marks	
88	ADARSH RAVINDRA DESHPANDE	10	1
89	AISHWARYA G HOMBAL	02	Agh
90	AISHWARYA GONGADI	13	Alongadi
91	AISHWARYA H JAKANUR	15	digtay
92	AKASH BHOSLE	08	
93	AKSHATA ARUN MADLUR	20_	stan
94	ANNAAPURNA	10	
95	ANUSHA G	09	Sprula
96	ANUSHREE SHIRALI	17	
97	ARPITA P NELAVAGI	AB	
98	ASHWINI S ANGADI	08	
99	AVINASH GOUDAR	AB	0
100	CHAITRA BOLANNAVAR	19	Water
101	CHETAN GAITONDE	80	tee
102	CHIDAMBAR DESHPANDE	06	
103	CHIRANTH HEGDE	AB	
104	D T VEERENDRA	03	
105	DAMINI N KAMMAR	09	
106	DANESHWARI S UALLAGADDI	09	
107	DEEPA V SHISANALLI	06	pupp
108	DEEPAK SALIYAN	07	599 BAR
109	EKANATH N DIVATAGI	AB	
110	GOURI S KATTIMANI	08	
111	GURURAJ G KURATIT	10	
12	H G NUNKESH GOUDA	12	
13	JATIN KAMAT	02	



114	JAYA C HABIB	17	
115	JINENDRA GABANNAVAR	12	
116	K SHASHIDHAR NAYAK	09	
117	KAVERI MALLIKARJUN MOOLIMANI	04	8
118	KEERTHI GALAPPANAVAR	18	
119	KORRAPATY SANNIDHI	16	
120	KUSHAL P SURYAWANSHI	07	
121	KUSHI PRADEEP PANJI	03	
122	LINGRAJ RAMCHANDRAPPA GOJNUR	05	
123	MAHESH V SHIRAGUPPI	09	
124	MANJUNATH SHADADAL	09	
125	MEERA M KUNDUR	AB	
126	MEGHA KIRESUR	20	MKORU
127	NAMRATA A KAMBLI	05	
128	NATASHA P MENDIS	-AB	
129	NAVEEN MARUTI HULAMANI	80	
130	NIKITA M KADLASKAR	04	
131	NIVEDITA H HIREMATH	08	
132	OMKAR M JANTI J	12	
133	PALLAVI B HOOLI	11	
134	POORNIMA AIHOLI	11	
135	PRADEEP B ROGI	09	
136	PRIYANKA RAMESH SHINDE	04	
137	PUSHPA S NEELARADDI	07	1
138	RAHUL KATKAR	10	
139	RAKSHITA KADABI	13	
140	RENUKA ANAND MATTIGATTI	11]
141	ROHIT J SHELAGE	07	1
142	SAHANA M BALIGAR	20	Salastelige
143	SAHANA N TALIKOTIMATH	08	0
144	SAKSHI MALAGI	08]
145	SAMARTH KESHAPPA NYAMATI	AB	
146	SAMIKSHA H PATIL	16	alto

HUBLI-21

147	SANDEEP S MOORSHILLI	06	
148	SANJANA A GOUDAR	AB	
149	SANJANA DEVARMANI	15	
150	SANJANA KUDLANNAVAR	19	
151	SANJANA R JANKATTI	AB	
152	SANKALP KULKARNI	13	
153	SANMATI ANIL RANGOLI	12	
154	SANTOSH B INAMATI	11	
155	SHARADA CHANNAPPA YALAVATTI	09	
156	SHASHANK V NIMBARGI	03	
157	SIDDANGOUDA N POLICEPATIL	04	
158	SIDDHARTH M BETADUR	11	
159	SOMASHEKAR MALLIKARJUN YATAGERI	09	
160	SPANDANA S K	PIE	
161	SUBRAMANYA VASTRADMATH	0.6	
162	SUMA PRAKASH KICHADI	19	Sphichae
163	SUMANTH M KALAGHATAGI	03	
164	SUNIL PARASANNAVAR	03	
165	SUPRIT BIJAWAD	06	1
166	SWARAJ S IJARAD	07	
167	TABREZ ALTAF KITTUR	06	
168	TARUN V KARICHANNAVAR	07	
169	UDAY R HABIB	11	
170	VAISHNAVI BABAGOUDA PATIL	13	1
171	VAISHNAVI GIRISH KULKARNI	IG	
172	VARUN BENAKAL	07	1
173	VASTUK MAHANTESH HIREMATH	04	
174	VEERESH RACHAPPA HARTI	03	1

Signature of the Faculty: Dala

Date: 02-103/2022 Place: Husioalli



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PRINCIPAL K.L.E. Society's J. G. College of Commerce, HUBLI-21.

KLE Society's JAGADGURU GANGADHAR COLLEGE OF COMMERCE, HUBBALLL 2021 – 22

STATEMENT OF MARKS

Class : B. Com. 5th Sem. 'C' Subject: Accounting The By

Exam: Ind Internals Max Marks: 20

1 Goet

Roll No.	Students Name	Mark
144	ANUPAMA V HOMBALI	14
145	ANURADHA V PATIL	12
146	ANUSHA G WANJARE	03
147	ANUSHA PADMANNAVAR	12
148	ANUSHA S MENASINAKAI	12
149	ADITHYA N M	14
150	ADITYA KHOT	05
151	AKARSH JOSHI	AR
152	AKASH C HADAGALI	14
153	AKASH H BAMMANAHALLI	08
154	GEETA HEBBALLI	13
155	GEETA S HURAKADLI	12
156	HAJIMASTAN M PATEL	11
157	HARIPRIYA A KULKARNI	16
158	HARSHITA S TAVARE	15
159	ESHA P KALAL	12
160	SAGAR V SOGI	19
161	HRISHIKESH MANVI	AB
162	HULLESHA	12
163	K CHINMAY	14
164	NIKITA METRANI	07
165	NIREEKSHANA VANAPARTHI	11
166	PADMAPRIYA C	80
167	PADMAVATI KULKARNI	18
168	PALLAVI S PARANGI	17
169	MANTESHGOUDA N BHARAMAGOUDRA	AB



170	MILIND JARTARGHAR	-AB
171	MONISH HIREMATH	AB.
172	MOUNESH POTDAR	-AB
173	MRUTYUNJAY MOTALLI	16
174	REETU G KAMBALE	12
175	REKHA S BADAGI	15
176	RENUKA JANTHLI	13
177	RIJUTA S HIREMATH	11
178	ROOPADEVI	13
179	ROSEMARY V AGADI	14
180	SAHANA M WALI	14
181	SAHANA MAHARAJPET	15
182	SAHANA T UNKAL	16
183	SAKSHI G CHARAKHANI	18
184	PRATIK ASHTAGI	AB
185	RAGHAVENDRA A KULKARNI	AB
186	RAHUL A S	18
187	RAHUL A VANKUDRI	16
188	RAHUL B JOSHI	15
189	RAHUL REDDY	AB
190	RAHUL S HADKAR	15
191	RAVINDRASINGH KARANSINGH	AB
192	RONAK SINGH	02
193	SACHIN GIRIYAPPANAVAR	80
194	SHREYA M BASAVAPATNA	18
195	SHREYA PATIL	14
196	SHREYA R KULKARNI	17
197	SHRIDEVI S PATIL	16
198	SHRUTI G HALLAD	PHB
199	SHWETA MADAR	10
200	SHWETA U NAIK	14
201	SINDHU BHAVIKATTI	17
202	SINDHU P KALKANI	AB



203	SOFIYA F DARUGAR	-AB
204	VIDYA SANGOLLI	16
205	VIJAY HANAMANTAPPA GOUDRA	15
206	VINAY S LALGE	19
207	VINAYAK M WALISHATTER	08
208	VINAYAK S BARAKER	05
209	VINAYAKAGOUDA M PATIL	10
210	VISHAL HANUMANTH DHAGE	15
211	VISHAL M GAIKWAD	16
212	VISHWANATH U GOSAI	18
213	YASEEN GOODWALA	AB
214	YALLAMMA S RAYANAGOUDRA	12
215	Youshashini M. Poojaha	17

Signature of the Faculty: 1000 Date: 02/03/2029 Place: Hubball



Signature H.O.D. Coocodo

PRINCIPAL K.L.E. Society's J. G. College of Commerce, HUBLI-21.

KLE Society's JAGADGURU GANGADHAR COLLEGE OF COMMERCE, HUBBALLL 2021 – 22

STATEMENT OF MARKS

Class : B. Com. 5" Sem. "A' Subject: Accounting theory

Exam: Ind Internals Max Marks: 20

Roll No.	Students Name	Marks
1	A K MEGHA	12
2	AISHWARYA DIVATE	18
3	AISHWARYA GUDIHAL	PO
4	AISHWARYA HASBI	15
5	AISHWARYA P KAVADIMATTI	13
6	A VIJAYKUMAR	15
7	ABHISHEK	12
8	ABHISHEK A NAIKAR	08
9	ABHISHEK ACHAR V	AB
10	ABHISHEK GONIMATH	12
11	BINDU C JAKKANAGOUDRA	14
12	CHAITRA KALLANGOUDA BENGERI	15
13	CHAITRA MUGABAST	16
14	CHAITRA S MUDAKAVI	17
15	CHETANA PATTANASHETTI	20
16	ANITA PRAKASH NASHI	13
17	ARUN SANGAPPA JAVOOR	10
18	ASHWIN NAYAK	13
19	ATHARAV	AB
20	AVISHKAR B R	14
21	KERTHE M MEHTRI	12
22	KIRAN N HABIB	14
23	LAXMI S BADIGER	16
24	MADHAVI R CHINTAMANI	11
25	MADINABEGUM M KHANAMMANAVAR	08
26	KRISHNA JORE	AB



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27	KUBER GANAPATHI DANI	01
28	KUMARSWAMI S HULSOGIMATH	H
29	29 LAKSHMI M KATAKAR	
30	MAHESH	16
31	POOJA P SHIRAGUPPI	12
32	POOJA SATISH	11
33	POOJA V HUBBALLI	17
34	POORNIMA B MELMALIGI	16
35	POORNIMA M MUDGAL	13
36	POORNIMA SHIVAYYA PUJAR	19
37	PRATHIKSHA R PAWAR	17
38	PRIYANKA A KUSHALAPUR	14
39	PRIYANKA A NAVALGI	AB
40	PRIYANKA BADDI	15
41	NEELAKANTHASWAMI F HIREMATH	09
42	NIKHIL P DESAI	12
43	NIKHIL PUJAR	PHB
44	OMKAR S KUNTHE	13
45	PARVATGOUDA F HUDED	AB
46	SUMA M KEMPALINGANAGOUDRA	10
47	SUMA N PUTTANNAVAR	11
48	SUMITRA PAI	17
49	SUSHMA BANDIGOL	lG
50	SUSHMA KAPPARASHETTY	11
51	SUSHMA S KULKARNI	13
52	SUSHMITA S SHETTY	09
53	SWAPNA KULAHALLI	13
54	TEJASHWINI BANNAPPAGOUDA	08
55	TEJASWINI S KEMMANAKERI	D8
56	SHASHANKA Y YARAGATTI	AB
57	SHIVASHREE B K	10
58	SHREE KRISHNA R M	AB
59	SHREERAM SANTOSH JOSHI	12



60	SHREYAS D SHETTY	AB
61	SHRIHARI N GANGUR	20
62	SHRINIVAS MUTTAGIKAR	AB
63	SHRINIVASRADDI V YADAHALLI	15
64	SOMESHWAR JAKKANAGOUDA PATIL	12
65	SOMREDDY M KOLIWAD	16
66	TRUPTI JITURI	19
67	UJWALA C DHAVALAGI	AB
68	UMAM PARVEEZ KAZI	AB
69	VAISHALI U GHAMANDALI	
70	VAISHNAVI S MORABAD	
71	VIJAY LAKSHMI	20
72	VIJAYALAXMI HIREMATH	11

Signature of the Faculty: potential

Date. 02/03/2022 Place: Hubballi Signature H.O.D. 1000000



PRINCIPAL K.L.E. Society's J. G. College of Commerce, HUBLI-21.



1.1.1 (h)	Internal Assessment Question Paper		
1.1.1 (i)	Notice of Internal Test Timetable		
1.1.1 (j)	Invigilator's Duty Chart		
1.1.1 (k)	Seating Arrangement		
	2021 - 22		

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K L E Society's J G COLLEGE OF COMMERCE Jnanaprabha Campus, Vidyanagar, Hubballi Third Cycle Accreditation at "A" Grade with CGPA 3.33 Post Graduate Department of Studies in Commerce Class: M. Com II Semester, First Internal Test, August, 2022 Subject: <u>Merger, Acquisition & Corporate Restructuring</u>

TIME: 60 mins

Marks: 25

Section - A

5*2=10

Answer any Five of the following sub-questions. Each sub-question carries 2marks

 a. Give the meaning of Corporate Restructuring.

b. Define Mergers and Acquisitions.

c. Differentiate between Split-ups and Split-offs.

d. What do you understand by Organizational Restructuring?

e. What do you mean by downsizing?

f. What do you mean by Agency Problem?

Section - B

Answer any One of the following questions. Each question carries 5marks

2. Mr. Ravi Ltd.'s capital structure is given below:

Particulars	Amount (Rs.)	
Equity Share Capital	10,00,000	
General Reserves	2,00,000	
9% Preference Share Capital	1,00,000	
12% Debentures	25,00,000	
9% Term Loans	15,00,000	
Current Liabilities	5,00,000	

The firm undertakes corporate debt restructuring. The existing EBIT is Rs. 5,00,000 and is expected to increase to Rs, 7,00,000 due to restructuring measures. The debenture holders agree to a conversion of 20% debentures into equily, 50% immediate payment and balance to be payable in future. The company decides to increase interest rate on remaining debt to 15%. Term lenders agree to a conversion of Rs. 5,00,000 into equity provided the rate of interest on loan is increased to 11%. Compute Debt Equity Ratio before and after restructuring.

3. Explain the reasons for corporate restructuring.

Section - C

Answer any One of the following questions. Each question carries 10marks

4. Explain the forms of restructuring.

 Sun Ltd is a multidivisional firm having independent divisions namely Moon, Earth, Mars and Jupiter. The division wise results are shown below:

Particulars	Moon	Earth	Mars	Jupiter
Sales (Rs.)	2,50,000	4,00,000	1,80,000	1,20,000
Less: Variable Cost (Rs.)	2,00,000	3,20,000	1,60,000	75,000
Contribution	50,000	80,000	20,000	45,000
a. Identifiable Fixed Cost (Rs.)	(40,000)	(1,00,000)	(5,000)	(20,000)
b. Share in Common Fixed Cost (Rs.)	(25,000)	(10,000)	(5,000)	(20,000)
Profit/Loss	(15,000)	(30,000)	5,000	10,000

Sun Ltd. proposes to restructure its business by hiving off loss making divisions. Should Sun Ltd. discontinue both Montana Earth divisions or only one of them or none of them?

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1*5=05

1*10=10



K L E Society's J. G. COLLEGE OF COMMERCE

Jnanaprabha Campus, Vidyanagar, Hubballi Third Cycle Accreditation at "A" by NAAC with CGPA 3.33 Post Graduate Department of Studies in Commerce M.Com. II Sem First Internal Assessment (2021-22) Sub: - Financial Reporting Standards



2*5 = 10

Time: - 1 Hour

Max.Marks:-25

Answer any FIVE of the following: -

- 1. What is Financial Reporting?
- 2. Define Accounting Standards.
- 3. Mention the users of financial statements?
- 4. What is Restatement?
- 5. Define IFRS.
- 6. How do you treat cost and NRV in valuation of cost of inventory?

Answer any ONE of the following: -

- 1. Explain importance of accounting standards.
- 2. Explain the impact of misstatement in reporting, on the company and uses.

Answer any ONE of the following: -

- 1. What do you mean by accounting frauds? Explain types of accounting frauds.
- 2. Solve the following :-

ABC Ltd. Purchased 1, 00,000 units at Rs.100 each of raw materials and introduced it in production process and 85,000units were output having 5% of normal wastage. In this process company incurred the expenses are: - direct labour - Rs. 10, 00,000, direct variable OH - Rs. 1,00,000 and fixed OH - Rs. 1,00,000 (including interest Rs. 40, 625).

Of the above 80,000 units was sold during the year and remaining 5000 units are closing stock. The estimated selling price of finished goods was Rs. 105 per unit on closing day.

Calculate the value of closing inventory with necessary working notes.



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1*5 = 5

1 + 10 = 10



K L E Society's J. G. COLLEGE OF COMMERCE Jnanaprabha Campus, Vidyanagar, Hubballi Third Cycle Accreditation at "A" by NAAC with CGPA 3.33 Post Graduate Department of Studies in Commerce M.Com. II Sem Second Internal Assessment (2021-22)



Max.Marks-25

2*5 = 10

Sub : - Financial Reporting Standards

Time: - 1 Hour

Section- A

Answer any FIVE of the following: -

- What is Objective of Ind AS-7?
- 2. What is the scope of Ind AS 12?
- 3. How do you recognize DTA?
- 4. How do you recognize DTL?
- 5. Define Cash Flows.
- 6. What is temporary difference?

Section-B

Answer any ONE of the following: -

1*5 = 5

Prepare Retained Earnings A/c for the year 2021-22 based on information below:- Dividend paid - Rs. 40,000, opening balance of retained earnimngs-Rs.16,800 and closing balance of retained earnings - Rs.21,600.

 An entity has an item of plant machinery acquired on the first day of reporting period for Rs. 1, 00,000. It depreciates it at 20% on SLM basis. The carrying amount in balance sheet is Rs. 80,000and the tax rate is 30% on WV basis. Calculate the tax base and temporary difference.

Section- C

Answer any ONE of the following: -

1*10 = 10

Prepare Cash Flow Statement of ABC Ltd. from the following information:-

16. College	2,50,000	8,70,000		2,50,000	8,70,000
Provision for taxation	30,000	40,000	Cash at Bank	25,000	45,000
Bills Payables	20,000	40,000	Cash in hand	50,000	1,50,000
Creditors	40,000	1,00,000	Debtors	30,000	1,00,000
Retained Earnings	60,000	90,000	Stock	20,000	80,000
8% Debentures		2,00,000	Machinery	1,25,000	4,75,000
Share Capital	1,00,000	4,00,000	Goodwill		20,000
Liabilities	1.1.2019	31.12.201	Assets	1.12019	31.12.20 9

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J G COLLEGE OF COMMERCE Jnanaprabha Campus, Vidyanagar, Hubballi Third Cycle Accreditation at "A" Grade with CGPA 3.33 Post Graduate Department of Studies in Commerce Class: M. Com II Semester, Second Internal Test, October 2022.

Duration: 1 Hour Subject: Mergers, Acquisitions & Corporate Restructuring Marks: 25

Section - A

2*5=10

5*1=05

I. Answer any FIVE of the following:

1. What do you mean by Cross Border Mergers?

2. What do you understand by Market for Corporate Control?

3. Give the meaning of Staggered Board.

4. What is Friendly Takeover?

5. What do you mean by Packman Defence?

6. State how mergers create financial Synergies.

Section - B

II. Answer any ONE of the following:

1. Patil Ltd provides the following information:

Particulars	Amount (Rs.)	
Equity Share Capital (Rs. 10/each)	Rs. 15,00,000	
Reserves and Surplus	Rs. 2,00,000	
Share Premium	Rs. 3,00,000	
12% Debentures	Rs. 25,00,000	
Current Liabilities	Rs. 5,00,000	

There are no intangible or fictitious assets. The Equity Shareholders is quoted at Rs. 14 at the end of the current year. Is Patil Ltd a takeover target?

2. Suresh Ltd is evaluating the option of adopting defensive techniques in view of increasing threats on hostile takeover. The Board of Suresh Ltd seeks your help in adopting suitable defensive strategies. You are given the latest Balance Sheet of the company:

Liabilities	Amount (Rs. In crore)	Assets	Amount (Rs. In crore)
Share Capital (Rs. 10/each)	100	Fixed Assets	120
General Reserves	80	Inventory	40
Profit and Loss A/c	50	Debtors	20
10% Debt	50	Cash at Bank	120
Creditors	20		
	300		300

You are required to evaluate the effect of using the following defensive mechanisms:

- a) Pay 100% dividend to existing shareholders.
- b) Borrow 2 times of existing net worth, convert all debt into equity at par and pay dividend at 30%.
- c) Granting of option to existing promoters to subscribe 5 additional shares for every one share held at Market Price.

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an and Alarket Price is Rs. 24/Share and Promoters hold 40% of Stock.



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06.04.2022

INTERNAL ASSESSMENT Second Test for M.Com I Semester.

Supervision

Date	Time	I Semester	Name of the Faculty	Signature
11.04.2022	09.00 am -10.00 am	1.1 Marketing Management	Dr Soumya Sajjan	8mg
11.04.2022	10.30 am -11.30 am	1.2 Financial Management	Prof Sachin Bhat	they
12.04.2022	09.00 am -10.00 am	1.3 Organizational Behaviour	Prof Sachin Bhat	the
12.04.2022	10.30 am -11.30 am	1.4 Strategic Management	Dr Soumya Sajjan	CA
13.04.2022	09.00 am -10.00 am	1.5 Security Analysis and Portfolio Management	Prof Sachin Bhat	for

Co-ordinator Co-ordinator. Post Graduate Department of Studies in Commerce Centre No. 0028 J. G. College of Commerce, HUBLI - 580 021.



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06.04.2022

NOTICE

The Time Table for II Internals for M.Com I Semester is as follows:

Date	Time	M.Com I Semester
11.04.2022	09.00 am -10.00 am	1.1 Marketing Management
11.04.2022	10.30 am -11.30 am	1.2 Financial Management
12.04.2022	09.00 am -10.00 am	1.3 Organizational Behaviour
12.04.2022	10.30 am -11.30 am	1.4 Strategic Management
13.04.2022	09.00 am -10.00 am	1.5 Security Analysis and Portfolio Management

Co-ordinator

Co-ordinator, Post Graduate Department of Studies in Commerce Centre No. 0028 J. G. College of Commerce, HUBLI - 580 021.

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03.01.2022

INTERNAL ASSESSMENT First Test for M.Com III Semester.

Date	Time	III Semester	Name of the Faculty	Signature
05.01, 2022	09.00 am -10.00 am	3.1 Accounting Information Systems	Prof Roshni S Adhoni	Rollio
05.01, 2022	10.30 am -11.30 am	3.2 Multinational Business Finance	Prof Sachin Bhat	he
06.01.2022	09.00 am -10.00 am	3.3 Production and Operations Management	Prof Sachin Bhat	Pr.
06.01.2022	10.30 am -11.30 am	3.4 Cost Management	Dr Soumya Sajjan	ens
07.01.2022	09.00 am -10.00 am	3.5 Advanced Management Accounting	Dr A V Kuraty	Shitter
07.01.2022	10.30 am -11.30 am	3.6 Introduction to Entrepreneurship (OE)	Dr Sangamesh Hugar	Silge.

Supervision

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Co-ordinator Co-ordinator, Post Graduate Department of Studies in Commerce Centre No. 0028 J. G. College of Commerce, HUBLI - 580 021.



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28.12.2021

NOTICE

The Time Table for I Internals for M.Com III Semester is as follows:

05.01.2022	09.00 am -10.00 am	3.1 Accounting Information System.
05.01.2022	10.30 am -11.30 am	3.2 Multinational Business Finance
06.01, 2022	09.00 am +10.00 am	3.3 Production and Operation Management
06.01.2022	10.30 ani -11.30 ani	3.4 Cost Management
07.01.2022	09.00 am -10.00 am	3.5 Advanced Management Accounting
07.01.2022	10.30 am -11.30 am	3.6 Introduction to Entrepreneurship

Co-ordinator Co-ordinator, Post Graduate Department of Studies in Commerce Centre No. 0028 J. G. College of Commerce, HUBLI - 580 021.



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