Reg. No.

III Semester B.Com. (Regular)/A and F/L.S.C.M./B.D.A./T and T.M./I and A.S. Degree Examination, January/February - 2025

COMMERCE

Corporate Accounting

(NEP Scheme (F+R) 2022-2023 Onwards)

Paper : 3.1

Time : 2½ Hours 　　　　　　　　　　　　　　　　　Maximum Marks : 60

Instructions to Candidates:

　　　　Answers should be written in English only.

SECTION - A

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

(5×2=10)

1. a. What do you mean by complete under writing?

　b. How do you treat pre-incorporation profits?

　c. How do you find out pre-incorporation period?

　d. State any two circumstances necessitating the valuation of Goodwill.

　e. What is intrinsic value?

　f. Mention any two items that are shown under Non-current liabilities in a Balance Sheet of a company.

　g. What is interim dividend?

SECTION - B

Answer any **FOUR** of the following questions. Each question carries **5** marks. **(4×5=20)**

2. Subbu Company issued 30,000 Debentures of Rs. 10 each. These Debentures were underwritten as follows: E - 21,000 Debentures, F - 9000 Debentures. The public applied for 24000 Debentures which included marked application as follows:

E - 15000 Debentures, F - 6000 Debentures. Determine the liability of E and F, If the Unmarked Debentures were apportioned to underwriters on the basis of Gross Liability.

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3. Calculate the goodwill of the company under capitalization of the average profits method. The net profit of a company for the past 5 years are 2019-20 - Rs. 1,20,000, 2020-21 - Rs. 1,35,000, 2021-22 - Rs. 1,41,000, 2022-23 - Rs. 1,20,000 and for 2023-24 - Rs. 1,44,000. The capital employed in the business is Rs. 12,00,000, on which a reasonable rate of return of 10% is expected.

4. a) The paid up share capital of company consists of 2000, 15% preference shares of Rs. 100 each and 40,000 equity shares of Rs. 10 each.

   b) The average annual profit of the company after providing for depreciation and taxation amounted to Rs. 1,50,000. It is considered necessary to transfer Rs. 20,000 to General reserve before declaring dividend.

   c) The normal return expected by investors on equity shares from this type of business carried on by the company is 10%.

   Calculate the value of an equity share under yield method.

5. Under which heading and sub-heading will the following items appear in the Balance Sheet of a company as per schedule 111, Part - 1 of the Companies Act 2013?
   a) Bills Payable.
   b) Bills Receivable.
   c) Trade Marks.
   d) Work - in - Progress.
   e) Pre-paid Insurance.

6. Prepare a statement showing the amount of profit made before and after incorporation using following information:

   A company was incorporated on 30th September 2023 to acquire the business of Mohan as from 1st April 2023. The accounts for the year ended 31st March 2024 disclosed the following:

   a) There was a gross profit of Rs. 7,20,000.

   b) The sales for the year amounted to Rs. 36,00,000 of which Rs. 16,20,000 were for the first six months.

   c) The expenses charged to profit and loss account included Directors fees Rs. 45,000, Bad debts Rs. 10,800, Advertising Rs. 36,000 (Under a contract amount to Rs. 3,000 p.m.) Salaries and general expenses Rs. 1,92,000, Preliminary expenses written off Rs. 15,000 and Donation to Political Party given by the company Rs. 15,000.

SECTION - C

Answer any **TWO** of the following questions. Each question carries **12 marks.(2×12=24)**

7. Calculate the total liability of each underwriter treating firm underwriting as Unmarked Application.

    Ganga Ltd., issued 5,00,000 shares of Rs. 10 each which was underwritten as follows.

    A - 1,50,000 shares (Firm underwriting 16,000 shares)
    B - 1,25,000 shares (Firm underwriting 24,000 shares)
    C - 1,25,000 shares (Firm underwriting NIL)
    D - 1,00,000 shares (Firm underwriting 60,000 shares)

    The total applications excluding firm underwriting but including marked applications were for 3,60,000 shares. The marked applications were as under: A - 80,000 shares; B - 72,000 shares; C - 48,000 shares and D - 96,000 shares.

8. The Net Profit of a business after providing for taxation for the past five years are:-
    Rs. 3,20,000, Rs. 3,68,000, Rs. 3,40,000, Rs. 4,20,000 and Rs. 4,72,000. The capital employed in the Business is Rs. 32,00,000. The normal rate of return expected in this type of business is 10%. It is expected that the company will be able to maintain its super - profit for the next 5 years - calculate the value of Good Will on the basis of

    a)   2 years purchase of Super Profit Method.

    b)   Capitalization of Super-Profit Method.

    c)   Annuity method, taking the present value of annuity of Rs. 1 for five years at 10% as 3.78.

9. From the following particulars of MANGO Limited, calculate Fair Value of each equity share.

2,80,000 equity shares of Rs. 10 each	28,00,000
5% Debentures	7,00,000
Current Liabilities	9,10,000
Current Assets	14,00,000
Fixed Assets	38,50,000
Good Will	3,50,000

    The profits for the last three years were Rs. 3,61,200 and 3,64,000 and Rs. 3,61,550 respectively 20% is transferred to reserve. Normal Rate of return is 10%.

SECTION - D

Answer any **One** of the following questions. Each question carries **6 marks.** (1×6=6)

10. Name any six Indian Companies which issues FPO in recent times.

11. Prepare a Balance Sheet as per Schedule III of the Companies Act 2013 with imaginary figures.

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**III Semester B.Com. (Regular) A&F/LSCM/B.D.A/T&T/I&AS/B.B.A.
Degree Examination, January/February - 2025
COMMERCE
Financial Education and Investment Awareness
(NEP Scheme F+R 2022-23 Onwards)**

Time : 1½ Hours   **Maximum Marks : 30**

Instructions to Candidates:

    Answers should be written completely either in English or in Kannada.

SECTION - A
ವಿಭಾಗ – ಎ

Answer any Four sub-questions from the following. Each sub-question carries 2 marks.

ಯಾವುದಾದರೂ ನಾಲ್ಕು ಉಪ ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರ ನೀಡಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.   **(4×2=8)**

1.   a)   What do you mean by Savings?

          ಉಳಿತಾಯ ಎಂದರೇನು?

   b)   What is Primary Market?

          ಪ್ರಾಥಮಿಕ ಮಾರುಕಟ್ಟ ಎಂದರೇನು?

   c)   Give the meaning of DEMAT Account.

          ಡಿಮ್ಯಾಟ್ ಖಾತೆ ಅರ್ಥವನ್ನು ತಿಳಿಸಿ.

   d)   Expand NSE and BSE.

          NSE ಮತ್ತು BSE ವಿಸ್ತರಿಸಿ.

   e)   Mention any two types of Mutual Funds.

          ಯಾವುದಾದರೂ ಎರಡು ಪರಸ್ಪರ ನಿಧಿಗಳ ವಿಧಗಳನ್ನು ತಿಳಿಸಿ.

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SECTION - B
ವಿಭಾಗ – ಬಿ

Answer any Two questions from the following. Each question carries 6 marks.
ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರ ನೀಡಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 6 ಅಂಕಗಳು.   (2×6=12)

2.   Briefly explain the importance of Financial Planning.
      ಹಣಕಾಸು ಯೋಜನೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

3.   Distinguish between Shares and Debentures.
      ಷೇರುಗಳು ಮತ್ತು ಸಾಲಪತ್ರಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸಗಳನ್ನು ತಿಳಿಸಿ.

4.   Briefly explain the steps involved in opening Demat Account.
      ಡಿಮ್ಯಾಟ್ ಖಾತೆ ತೆರೆಯುವ ಹಂತಗಳನ್ನು ಸಂಕ್ಷಿಪ್ತವಾಗಿ ವಿವರಿಸಿ.

SECTION - C
ವಿಭಾಗ – ಸಿ

Answer any One of the following question. Each question carries 10 marks.
ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರ ನೀಡಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಗೆ 10 ಅಂಕಗಳು.   (1×10=10)

5.   Write a brief note on
     a)   Gold Bonds
     b)   Debentures
     c)   Retirement Benefits
     d)   Bank Deposits
      ಈ ಕೆಳಗಿನ ವಿಷಯಗಳ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ
      ಎ)   ಗೋಲ್ಡ್ ಬಾಂಡ್ಸ್
      ಬಿ)   ಸಾಲಪತ್ರಗಳು
      ಸಿ)   ನಿವೃತ್ತಿ ಯೋಜನೆಗಳು
      ಡಿ)   ಬ್ಯಾಂಕ್ ಠೇವಣಿಗಳು

6.   Draft a format of sample financial plan of an Individual.
      ಒಬ್ಬ ವ್ಯಕ್ತಿಯ ಮಾದರಿ ಹಣಕಾಸು ಯೋಜನಾ ಸ್ವರೂಪದ ಕರಡನ್ನು ರಚಿಸಿ.

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III Semester B.Com./B.B.A. Degree Examination, January/February – 2025
GENERIC ENGLISH
Envision – (Language English)
Paper : III
(NEP Scheme)

Time : 2½ Hours   Maximum Marks : 60

Instructions to Candidates:

    1)   Read the instructions carefully before writing the answer.

    2)   Write the correct question number.

SECTION - A

I.   **Answer any Two of the following in about a page each.**   (2×5=10)

    1.   How does Ratna's ambition affect her relationship with Jairaj and their journey as dancers in the play 'Dance Like a Man'?

    2.   What is the importance of the character of Viswas, in comparison with Jairaj's in the play?

    3.   Sketch the character of Amritlal in the play 'Dance Like a Man'.

II.   **Answer any Two of the following in about two pages each.**   (2×10=20)

    1.   How does the title 'Dance Like a Man' explain the societal expectations and personal struggles?

    2.   Describe the roles of Jairaj and Ratna as professional dancers and parents in the play.

    3.   "A woman in a man's world may be considered as being progressive. But, a man in a woman's world is pathetic". Explain this statement of Amritlal in the context of the play.

III.   **Answer any Two of the following in about a page each.**   (2×5=10)

    1.   What was the main essence of the speech of Swami Vivekananda at the Chicago Conference?

    2.   Write a note on the first story "Connecting the Dots", narrated by Steve Jobs.

    3.   Discuss J K Rowling's experiences working at Amnesty International and how they influenced her views on imagination and empathy.

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SECTION - B

IV. Presentation Skills (any one) (5)

1. Prepare a presentation of five slides by writing suitable points on the topic 'Ban on single-use Plastic'.

2. Make a presentation by drawing slides on 'The Importance of Time-Management'.

V. Paragraph Writing (any one) (5)

1. Write a comparative paragraph on **Fast food v/s Homemade food** using the hints given below.

   Fast food - quick and easily accessible, cheaper, wide range of options.

   High salt, sugar and unhealthy fats, preservatives, health risks.

   Homemade food - Fresh, whole ingredients, healthier, tailored to individual tastes, cooking with loved ones, reduced risk.

   Control on ingredients, balanced meals, reduced package waste.

2. Write a paragraph on **'Why exercise is essential'**, expanding the outline given in the box.

   > A healthy lifestyle-strengthens the heart, lungs... etc, -improves cardiovascular health reduces diabetes, obesity, certain cancers-boosts mental well-being by releasing endorphins-enhances mood-boosts self-esteem-better sleep-weight management-happier life

VI. Business correspondence (any one) (5)

1. Draft an enquiry letter to Dharma Travels seeking information about trip packages to Ayodhya and Kashi for your family of four people, in the month of March 2025, including duration, estimated costs, accommodation options and travel arrangements.

2. Draft a letter to place an order for 100 sarees from a popular saree shop in your area to be distributed to all the staff of your institution to be worn during the college centenary celebrations. Specify the date by which it has to be delivered.

VII. Commercial writing (any one) (5)

1. Kamala would like to let out a room on the first floor of her house to a student as a paying guest. Write an advertisement in not more than 50 words for the classified columns of a newspaper, giving all the details.

2. On behalf of 'Good Health Yoga Everyday' club, prepare a poster for 'World Meditation and Yoga Day' to be held in Chinnaswamy stadium, mentioning some of the uses and importance of the event. Slogans and 'special attractions' can be added.

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I. निम्नलिखित प्रश्नों के उत्तर एक शब्द या एक वाक्य मे लिखिए।   (10×1=10)

1) कबीर ने कुम्हार के कुंभ की तुलना किससे की हैं?

2) बाल कृष्ण को कौन चिढाते हैं?

3) सर्प के लिपटे रहने से भी किस पेड पर विष का प्रभाव नहीं पडता?

4) सेम की लताएँ किस कलाओं की तरह नित बढ रही थी?

5) सबकी आँख में कौन खटकता हैं?

6) हर माँ की आशाएँ किससे होती हैं?

7) हृदय—राज्य की रानी का अभिषेक कौन करता हैं?

8) स्वाति नक्षत्र में वर्षा की बुँद अगर साँप के मुख में पड जाए तो क्या बन जाता हैं?

9) 'मोम दीप मेरा' कविता के कवि का नाम लिखिए।

10) मेघमय आसमान से कौन उत्तर रही हैं?

II. निम्नलिखित पद्यांशो में से किन्ही दो की सप्रसंग व्याख्या कीजिए।   (2×7=14)

1) रहिमन धागा प्रेम का,मत तोडो चटकाई।

    टूटे से फिर ना जुडें,जुडें गांठ पड जाय॥

2) मैया मोहि दाऊ बहुत सिखायो

    मोसो कहत मोल को लिनहो,

    तू जसुमती कब जायो।

    कहा करौ यही रिस के मोर खेलन हौ नहि जातु।

    पुनि पुनि कहत, कौन है माता को है तुम्हारे तातु॥

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3) इसमें जन की क्षमता के दाने बोने हैं

    इसमें मानव–ममता के दाने बोने हैं

    जिसमें उगल सके फिर घूल सुनहली फसलें

    मानवता की जीवन श्रम से हंसे दिशाएँ

    हम जैसा बोएँगे,वैसा ही पाएँगे।।

III. किसी एक कविता का सारांश लिखकर उसकी विशेषताओं पर प्रकाश डालिए।   (1×16=16)

   1)   फूल और काँटा।

   2)   मोम दीप मेरा।

IV. किसी एक विषय पर टिप्पणी लिखिए।   (1×5=5)

   1)   संध्या सुन्दरी।

   2)   माँ के प्रति।

V. 1) कर्नाटक सरकार,शिक्षा विभाग के उपनिदेशक सुश्री खुशबू जैन की और से एक कार्यालय आदेश पत्र लिखकर
        सूचित कीजिए कि कुमारी जुबेदा को आज 45,000-3,500-4000-90,000 के वेतनमान में सह–
        अधिक्षक नियुक्त किया गया हैं।   (1×10=10)

                                 (अथवा)

    2) केरल में अधिक वर्षा होने से अधिकतर जिलों में बाढ आ गई हैं। बाढ पीडितों के लिए उचित व्यवस्था करने के
        लिए कमल नयन आई–ए–एस केरल सरकार गृह विभाग की और से राज्य के समस्त जिलाधिकारियों को एक
        परिपत्र लिखिए।

VI. निम्नलिखित शब्दों का हिन्दी में अनुवाद कीजिए।   (5×1=5)

   1)   Ecomonic Planning

   2)   Industrial Area

   3)   Insurance

   4)   Ordinance

   5)   Profit and loss A/C

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Reg. No. ☐☐☐☐☐☐☐☐☐

III Semester B.Com. (Regular/A&F/LSCM/BDA/T&T/I&AS)
Degree Examination, January/February - 2025
COMMERCE
Entrepreneurship Skills (OEC)
(NEP Scheme 2022-23 Onwards F+R)

Time : 2½ Hours   **Maximum Marks : 60**

Instructions to Candidates:
  Answers should be written either in English or in Kannada.

SECTION - A
ವಿಭಾಗ – ಎ

Answer any Five of the following sub-questions. Each sub-question carries two marks.
ಯಾವುದೇ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ ಪ್ರಶ್ನೆಯೂ ಎರಡು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.
                                                         (5×2=10)

1.   a)   Define Entrepreneurship.
          ಉದ್ಯಮಶೀಲತೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.

     b)   What is Economic Environment?
          ಆರ್ಥಿಕ ಪರಿಸರ ಎಂದರೇನು?

     c)   Expand PMRY.
          PMRY ಅನ್ನು ವಿಸ್ತರಿಸಿ ಬರೆಯಿರಿ.

     d)   What is Market Observation?
          ಮಾರುಕಟ್ಟೆ ವೀಕ್ಷಣೆ ಎಂದರೇನು?

     e)   What is Creativity?
          ಸೃಜನಶೀಲತೆ ಎಂದರೇನು?

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f) Mention any Two service based startups.

ಯಾವುದೇ ಎರಡು ಸೇವಾ ಆಧಾರಿತ ಸ್ಟಾರ್ಟ್‌ಅಫ್‌ಗಳನ್ನು ಉಲ್ಲೇಖಿಸಿ.

g) Name any Two types of entrepreneurship.

ಯಾವುದೇ ಎರಡು ರೀತಿಯ ಉದ್ಯಮ ಶೀಲತೆಯನ್ನು ಹೆಸರಿಸಿ.

SECTION - B
ವಿಭಾಗ – ಬಿ

Answer any Four of the following questions. Each question carries Five marks.

(4×5=20)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯ ಐದು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

2. Explain the financial aspects of business plan.

ವ್ಯಾಪಾರ ಯೋಜನೆಯ ಹಣಕಾಸಿನ ಅಂಶಗಳನ್ನು ವಿವರಿಸಿ.

3. Explain the advantages of entrepreneurship.

ಉದ್ಯಮ ಶೀಲತೆಯ ಅನುಕೂಲಗಳನ್ನು ವಿವರಿಸಿ.

4. Write a short note on Mudra Yojana Scheme.

ಮುದ್ರಾಯೋಜನೆಯ ಬಗ್ಗೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

5. Explain the types of startups.

ಸ್ಟಾರ್ಟ್‌ಅಪ್‌ಗಳ ಪ್ರಕಾರಗಳನ್ನು ವಿವರಿಸಿ.

6. What are the key documents required for new business?

ಹೊಸ ವ್ಯವಹಾರಕ್ಕೆ ಅಗತ್ಯವಿರುವ ಪ್ರಮುಖ ದಾಖಲೆಗಳು ಯಾವುವು?

SECTION - C
ವಿಭಾಗ – ಸಿ

Answer any Two of the following questions. Each question carries Twelve marks.
ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯ ಹನ್ನೆರಡು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

(2×12=24)

7. Discuss qualities require for an entrepreneur.
ಉದ್ಯಮದಾರರಿಗೆ ಅಗತ್ಯವಿರುವ ಗುಣಲಕ್ಷಣಗಳನ್ನು ಚರ್ಚಿಸಿ.

8. Explain the procedure involved in starting a business venture.
ವ್ಯಾಪಾರ ಉದ್ಯಮವನ್ನು ಪ್ರಾರಂಭಿಸುವ ಕಾರ್ಯವಿಧಾನವನ್ನು ವಿವರಿಸಿ.

9. Explain different government schemes for supporting entrepreneurship?
ಉದ್ಯಮಶೀಲತೆಯನ್ನು ಬೆಂಬಲಿಸುವ ಸರ್ಕಾರದ ವಿವಿಧ ಯೋಜನೆಗಳನ್ನು ವಿವರಿಸಿ.

SECTION - D
ವಿಭಾಗ – ಡಿ

Answer any One of the following questions. The question carries Six marks.(1×6=6)
ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಪ್ರಶ್ನೆಯ ಆರು ಅಂಕಗಳನ್ನು ಹೊಂದಿರುತ್ತದೆ.

10. List out practical challenges in setting up a business enterprise.
ವ್ಯಾಪಾರ ಉದ್ಯಮವನ್ನು ಸ್ಥಾಪಿಸುವಾಗ ಎದುರಾಗುವ ಪ್ರಾಯೋಗಿಕ ಸವಾಲುಗಳನ್ನು ಪಟ್ಟಿಮಾಡಿ.

11. Prepare a budget for a new business with imaginary figures.
ಕಾಲ್ಪನಿಕ ಅಂಕಿಅಂಶಗಳೊಂದಿಗೆ ಹೊಸ ವ್ಯಾಪಾರಕ್ಕಾಗಿ ಆಯವ್ಯಯ ಪಟ್ಟಿಯನ್ನು ತಯಾರಿಸಿ.

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III Semester B.Com./B.B.A/B.H.M/B.Vos. Degree Examination,
January/February - 2025
POLITICAL SCIENCE
Constitution of India
(CBCS NEP Freshers and Repeaters Scheme)
Paper - AECC-Compulsory Paper

Time : 1½ Hours   **Maximum Marks : 30**

Instructions to Candidates:
Answer should be written completely either in Kannada or English.

SECTION - A
ವಿಭಾಗ – ಎ

I. Answer all the following multiple choice questions with correct answer in answer booklet.   (10×1=10)

ಕೆಳಗಿನ ಎಲ್ಲಾ ಬಹು ಆಯ್ಕೆಯ ಪ್ರಶ್ನೆಗಳಿಗೂ ಸರಿಯಾದ ಉತ್ತರದೊಂದಿಗೆ ಉತ್ತರ ಪತ್ರಿಕೆಯಲ್ಲಿ ಬರೆಯಿರಿ.

1. _____ was the Chairman of drafting Committee.
    a) B. N. Rao   b) M. K. Gandhi
    c) Jawaharlal Nahru   d) Dr. B. R. Ambedkar

    _____ ರವರು ಕರಡು ಸಮಿತಿಯ ಅಧ್ಯಕ್ಷರಾಗಿದ್ದರು.
    a) ಬಿ.ಎನ್. ರಾವ್   b) ಎಂ.ಕೆ. ಗಾಂಧಿ
    c) ಜವಹಾರ್‌ಲಾಲ್ ನೆಹರು   d) ಡಾ. ಬಿ.ಆರ್. ಅಂಬೇಡ್ಕರ

2. Indian Constitution War adopted on _____.
    a) 15th Aug, 1947   b) 26th Nov, 1949
    c) 26th Jan, 1950   d) 25th Nov, 1975

    ಭಾರತ ಸಂವಿಧಾನವು ಅಂಗೀಕಾರಗೊಂಡಿದ್ದು _____.
    a) 15ನೇ ಆಗಸ್ಟ 1947   b) 26ನೇ ನವೆಂಬರ 1949
    c) 26ನೇ ಜನವರಿ 1950   d) 25ನೇ ನವೆಂಬರ 1975

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3. Right to equality is a _____
   a) Fundamental Right   b) Fundamental Duty
   c) Directive Principles of State Policy d) None of the above

   ಸಮಾನತೆಯ ಹಕ್ಕು ಒಂದು _____
   a) ಮೂಲಭೂತ ಹಕ್ಕು   b) ಮೂಲಭೂತ ಕರ್ತವ್ಯ
   c) ರಾಜ್ಯ ನಿರ್ದೇಶಕ ತತ್ವ   d) ಮೇಲಿನ ಯಾವುದು ಅಲ್ಲ

4. The heart and soul of constituion is _____
   a) Article 14   b) Article 28
   c) Article 32   d) Article 36

   ಸಂವಿಧಾನದ ಹೃದಯ ಮತ್ತು ಆತ್ಮವೆಂದರೆ _____
   a) 14 ನೇ ವಿಧಿ   b) 28 ನೇ ವಿಧಿ
   c) 32 ನೇ ವಿಧಿ   d) 36 ನೇ ವಿಧಿ

5. SVEEP related to _____
   a) Politics   b) Rights
   c) Duties   d) Direction

   SVEEP ಸಂಬಂಧಿಸಿರುವುದು _____
   a) ರಾಜಕೀಯ   b) ಹಕ್ಕುಗಳು
   c) ಕರ್ತವ್ಯಗಳು   d) ಚುನಾವಣೆ

6. The head of a state in India _____
   a) Governor   b) Home Minister
   c) Chief Justice of High Court   d) None of the above

   ಭಾರತದಲ್ಲಿ ರಾಜ್ಯ ಸರ್ಕಾರದ ಮುಖ್ಯಸ್ಥರೆಂದರೆ _____
   a) ರಾಜ್ಯಪಾಲರು   b) ಗೃಹಮಂತ್ರಿ
   c) ಹೈಕೋರ್ಟ್‌ನ ಮುಖ್ಯ ನ್ಯಾಯಾಧೀಶರು d) ಮೇಲಿನ ಯಾರೂ ಅಲ್ಲ

7. The retirement age of High Court Judges is _____
   a) 60 years
   b) 62 years
   c) 65 years
   d) 70 years

   ಹೈಕೋರ್ಟ್‌ನ ನ್ಯಾಯಮೂರ್ತಿಗಳ ನಿವೃತ್ತಿಯ ವಯೋಮಿತಿ _____
   a) 60 ವರ್ಷಗಳು
   b) 62 ವರ್ಷಗಳು
   c) 65 ವರ್ಷಗಳು
   d) 70 ವರ್ಷಗಳು

8. Fundamental Rights are _____
   a) Justiciable
   b) Non-Justiciable
   c) Moral
   d) None of the above

   ಮೂಲಭೂತ ಹಕ್ಕುಗಳು
   a) ನ್ಯಾಯ ರಕ್ಷಿತ
   b) ನ್ಯಾಯ ರಕ್ಷಿತವಲ್ಲದ್ದು
   c) ನೈತಿಕ
   d) ಮೇಲಿನ ಯಾವುದೂ ಅಲ್ಲ

9. The Chief Minister is a _____
   a) Member of Lok Sabha
   b) Member of Rajya Sabha
   c) Member of Vidhana Sabha
   d) Leader of Opposition Party

   ಮುಖ್ಯಮಂತ್ರಿಯು _____
   a) ಲೋಕಸಭೆಯ ಸದಸ್ಯ
   b) ರಾಜ್ಯಸಭೆಯ ಸದಸ್ಯ
   c) ವಿಧಾನ ಸಭೆಯ ಸದಸ್ಯ
   d) ವಿರೋಧ ಪಕ್ಷದ ನಾಯಕ

10. The Supreme Commander of the Armed Forces is _____
   a) General
   b) Defence Minister
   c) The President
   d) The Commander

   ರಕ್ಷಣಾ ಪಡೆಗಳ ಮಹಾದಂಡನಾಯಕರೆಂದರೆ
   a) ಜನರಲ್
   b) ರಕ್ಷಣಾ ಮಂತ್ರಿ
   c) ರಾಷ್ಟ್ರಾಧ್ಯಕ್ಷರು
   d) ಕಮ್ಯಾಂಡರ್

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SECTION - B

ವಿಭಾಗ – ಬಿ

II. **Answer any Two of the following questions not more than 3 to 5 sentences.**

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಎರಡು ಪ್ರಶ್ನೆಗಳಿಗೆ 3 ರಿಂದ 5 ವಾಕ್ಯಗಳಿಗೆ ಮೀರದಂತೆ ಉತ್ತರಿಸಿ.

(2×5=10)

11. Constituent Assembly

    ಸಂವಿಧಾನ ರಚನಾ ಸಭೆ

12. Governor

    ರಾಜ್ಯಪಾಲರು

13. Judicial Review

    ನ್ಯಾಯಕ ವಿಮರ್ಶೆ

SECTION - C

ವಿಭಾಗ – ಸಿ

III. **Answer any One of the following questions not more than 500 words.**

ಕೆಳಗಿನ ಯಾವುದಾದರೂ ಒಂದು ಪ್ರಶ್ನೆಗೆ 500 ಪದಗಳಿಗೆ ಮೀರದಂತೆ ಉತ್ತರಿಸಿ.   (1×10=10)

14. Explain the main features of the Indian Constitution.

    ಭಾರತ ಸಂವಿಧಾನದ ಮುಖ್ಯ ಲಕ್ಷಣಗಳನ್ನು ವಿವರಿಸಿ.

15. Discuss the power and functions of the President of India.

    ಭಾರತದ ರಾಷ್ಟ್ರಾಧ್ಯಕ್ಷರ ಅಧಿಕಾರ ಮತ್ತು ಕಾರ್ಯಗಳನ್ನು ಚರ್ಚಿಸಿ.

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III Semester B.Com.(Regular/A & F/ LSCM/ I & AS) Degree Examination, January/February - 2025

COMMERCE

Cost Accounting

(NEP Scheme CBCS (F+R) 2022-23 Onwards)

Paper : 3.3

Time : 2½ Hours   Maximum Marks : 60

Instructions to Candidates:

Answers Should be written completely in English only.

SECTION - A

Answer any Five of the following sub-questions. Each sub-question carries Two marks. (5×2=10)

1. a) Define Costing.
    b) What is stores Ledger?
    c) What is time Keeping?
    d) What is Machine Hour Rate?
    e) What is Prime Cost?
    f) Mention any two differences between cost Accounting and Financial Accounting.
    g) What is a Bin Card?

SECTION - B

Answer any Four of the following questions. Each question carries Five marks.

(4×5=20)

2. In a manufacturing company, a material is used as follows:

    Maximum usage   -   12,000 units per week.
    Minimum usage   -   4,000 units per week.

    Normal usage   -   8,000 units per week
    Re-Order quantity   -   48,000 units
    Time required for Delivery -4-6 weeks
    Calculate :   Re-Order Level
                            Minimum Level
                            Maximum Level
                            Average Stock Level

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3. State any five causes of Labour Turn over.

4. Standard time allowed to complete a job is 40 hours. Hourly rate is Rs.30. Worker Manu completes the job in 40 hours and worker Ramu completes in 35 hours. Calculate the earnings of the workers under Halsey and Rowan plan.

5. State the suitable bases for apportionment of the following expenses.

    a) Rent, Rates and Taxes

    b) Lighting changes

    c) Indirect wages

    d) Electric Power

    e) General Overheads.

6. Compute the Machine Hour rate from the following data.

    Cost of machine : Rs.2,00,000.
    Installation charges : Rs. 20,000.
    Estimated scrap value after the expiry of its life of 15 years Rs. 10,000.
    Insurance premium for the machine per annum Rs. 1920.
    Repair expenses per annum Rs.2,000.
    Power 10 units per hour.
    Cost of power per 100 units Rs.40.
    Estimated working hours per annum 2,000.

SECTION - C

Answer any Two of the following questions. Each question carries 12 marks.

(2×12=24)

7. A Company has 3 production Departments and 2 service Departments. The overhead distribution summary is as follows:

Particulars	Production Dept			Service Dept	
	A	B	C	X	Y
Total Over heads	15,100	14,400	19,300	9,250	3,150
Distribution of Service Depts:					
Expenses : X	20%	30%	40%	-	10%
Y	40%	20%	30%	10%	-

Find out the total overheads of Production Department charging Service Department cost to Production Department on the basis of

Simultaneous equation method

8. From the following data, Prepare Stores Ledger Account using LIFO method of pricing material issue.

1st December 2024 - Opg. Stock 400 units @ Rs.8 p. u.
2nd December 2024 - Received 800 units @ Rs.7.80 p.u
8th December 2024 - Issued to Production Dept. 480 units.
10th December 2024 - Received 1000 units @ Rs. 7.70 p.u
12th December 2024 - Issued 320 units.
16th December 2024 - Issued 800 units.
19th December 2024 - Received 1200 units @ Rs.7 p.u
21st December 2024 - Issued 200 units.
22nd December 2024 - Issued 520 units.
23rd December 2024 - Issued 680 units.
24th December 2024 - Refund of surplus units issued on 12th Dec.2024.
30th December 2024 - The stock verification report revealed a shortage of 20 units.

9. The following data is furnished by a company for the year.

Stock of Materials on 01.01.2024 Rs.70,000.
Stock of Materials on 31.12.2024 Rs.10,000.
Purchase of Materials Rs.1,00,000.
Wages Rs. 2,00,000.
Factory overheads Rs.40,000.
Administration overheads Rs. 40,000.
Closing stock of finished goods Rs.40,000.
Sales Rs. 5,00,000.
Production during 2024 5,000 units.

The company wants to quote for a contract for the supply of 1,000 units during the year 2025. The cost of materials is expected to increase by 15% and wages by 10%.

* Prepare a statement of cost for the year 2024 and a Estimated cost statement for 2025 showing the price to be quoted per unit, if the same percentage of profit is maintained as in the previous year.

* Factory over heads are based on wages and administrative overheads are bond on works cost.

SECTION - D

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

$(1\times6=6)$

10. Prepare a cost Sheet with imaginary figures.

11. List out the various overhead items under Factory, Administrative, Selling and Distribution Overheads <4 items each>.

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III Semester B.Com.(Regular/ LSCM/I & AS) Degree Examination,
January/February - 2025
COMMERCE
Business Statistics
(NEP Scheme Freshers and Repeaters 2022-23 Onwards)
Paper : 3.2

Time : 2½ Hours
Maximum Marks : 60

Instructions to Candidates:

Answers should be written completely in English only.

SECTION - A

Answer any **FIVE** sub-questions. Each question carries **2** marks.
(5×2=10)

1. a) Define Statistics.

   b) The following are the wages of 8 workers of a factory. Find out the co-efficient of range.

Wages (Rs.):	1400	1450	1520	1380	1485	1495	1575	1675

   c) Give the meaning of Positive Correlation.

   d) If $\bar{X} = 09$, $Z = 11$ find Median.

   e) Find out the Probable Error, if $r = 0.325$, $N = 1800$.

   f) Find the co-efficient of Variation, if Mean = 11.76 and SD is 1.47.

   g) What do you mean by Regression Lines?

SECTION - B

Answer any **FOUR** questions. Each question carries **5** marks.
(4×5=20)

2. From the following data, obtain two regression equations.
   $\bar{X} = 20$, $\bar{Y} = 12$, SD of $x = 5$, SD of $y = 25$ and $r = 0.8$.

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3. Calculate the Mode from the following data:

Marks:	100-110	110-120	120-130	130-140	140-150	150-160	160-170	170-180
No. of Students:	10	24	64	80	40	20	18	22

4. Calculate the Quartile Deviation and Co-efficient of Quartile Deviation from the following data:

Roll No:	1	2	3	4	5	6	7
Marks:	24	30	40	56	60	80	100

5. Calculate Co-efficient of Correlation from the following data and obtain the probable error $\Sigma xy = 230$, $\Sigma x^2 = 1092$ and $\Sigma y^2 = 64$.

6. The total marks scored by two students Sathya and Vidhya in 5 subjects are 460 and 480 with standard deviation of 4.6 and 2.4 respectively. Who is more consistent in performance? Give reasons.

SECTION - C

Answer any **TWO** questions. Each question carries **12** marks.   **(2×12=24)**

7. Find the Mean, Median and Mode from the following data:

Mid Values:	5	15	25	35	45	55	65	75	85
Frequency:	4	2	18	21	22	19	10	3	1

8. Calculate the standard deviation and coefficient of variation from the following data.

Marks:	50	60	70	80	90	100	110	120
No. of students:	4	3	5	2	3	4	2	1

9. Find the Karl Pearson's Coefficient of Correlation from the following data.

Wages (Rs.)	100	101	102	102	100	99	97	98	96	95
Cost of Living (Rs.)	98	99	99	97	95	92	95	94	90	91

SECTION - D

Answer any **ONE** question. Which carries **6** marks.   (1×6=6)

10. The production of Rice for five consecutive years is shown below. Draw bar diagram.

Year:	2018	2019	2020	2021	2022
Production (Tons):	15	16	19	24	18

11. Draw a blank table and mention the parts of table.

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